

Open Budget Survey 2017

Questionnaire

Uganda

January 2018

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 2016/17

Sources: National Budget Framework Paper FY 2016/17-FY 2020/21, December 2015 Produced by Ministry of Finance, Planning and Economic Development Available online at: [http://budget.go.ug/budget/sites/default/files/National%20Budget%20Framework%20Paper%20\(NBFP\)%20FY%202016-17.pdf](http://budget.go.ug/budget/sites/default/files/National%20Budget%20Framework%20Paper%20(NBFP)%20FY%202016-17.pdf)

Comments: Researcher: Available both online and in hard copy (in the Ministry of Finance Library)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: FY 2017/18

Comments: "National Budget Framework Paper FY 2017/18-FY 2021/22, December 2016, This was discussed in Parliament and approved and the Final National Budget Framework Paper FY 2017/18-FY 2021/22 was printed in March 2017 Produced by Ministry of Finance, Planning and Economic Development Available online at: [http://budget.go.ug/budget/sites/default/files/National%20Budget%20Framework%20Paper%20\(NBFP\)%20FY%202017-18.pdf](http://budget.go.ug/budget/sites/default/files/National%20Budget%20Framework%20Paper%20(NBFP)%20FY%202017-18.pdf)"

IBP comment: The PBS for FY 2016/17 is the correct document to use in OBS 2017 as it was the most recent PBS published before the research cut-off date of 31 December 2016. The PBS for FY 2017/18 suggested by the government was not published until March/April 2017.

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

- a. (100) 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
- b. (67) At least two months, but less than four months, in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- c. (33) Less than two months in advance of the budget year, but at least one month before the Executive's Budget Proposal is introduced in the legislature
- d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

Answer: a. (100)

Sources: N/A

Comments: Researcher: This document was published and made publicly available in December 2015, which is six months in advance of the new budget year and at least one month before the EBP is introduced to Parliament

Peer Reviewer

Opinion: Agree with Comments

Comments: Yes according to the Public Financial Management Act, it should be approved by Parliament by 1st Feb

Government Reviewer

Opinion: Agree with Comments

Comments: This document was published and made publicly available in December 2016, which is six months in advance of the new budget year and at least one month before the EBP is introduced to Parliament

PBS-3a: If the PBS is published, what is the date of publication 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. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 16th December 2015

Sources: Ministry of Finance website. available online at: [http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/National%20Budget%20Framework%20Paper%20\(NBFP\)%20FY%202016-17.pdf](http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/National%20Budget%20Framework%20Paper%20(NBFP)%20FY%202016-17.pdf)

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: It is published on the budget website, normally after approval by Parliament

Government Reviewer

Opinion: Disagree

Suggested answer: 16th December 2016

Comments: "Ministry of Finance website. available online at: http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Final%20BFP%20FY%202017_18.pdf"

IBP comment: The PBS for FY 2016/17 is the correct document to use in OBS 2017 as it was the most recent PBS published before the research cut-off date of 31 December 2016. The PBS for FY 2017/18 suggested by the government was not published until March/April 2017.

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: The date specified above is when we received the soft copy of the PBS (as Civil Society) from the Ministry of Finance , which is also the date written on this document (i.e December 2015)

Sources: N/A MJE: the properties of the PDF say latest modified 18 December, so it was latest posted on that date in any case.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: The date specified above is when we received the soft copy of the PBS (as Civil Society) from the Ministry of Finance , which is also the date written on this document (i.e December 2016)

Comments: N/A the properties of the PDF say latest modified 16 December, so it was latest posted on that date in any case.

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 mark this question "n/a."

Answer: Available online at: [http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/National%20Budget%20Framework%20Paper%20\(NBFP\)%20FY%202016-17.pdf](http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/National%20Budget%20Framework%20Paper%20(NBFP)%20FY%202016-17.pdf)

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: "Available online at: http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Final%20BFP%20FY%202017_18.pdf"

Comments: N/A

IBP comment: The PBS for FY 2016/17 is the correct document to use in OBS 2017 as it was the most recent PBS published before the research cut-off date of 31 December 2016. The PBS for FY 2017/18 suggested by the government was not published until March/April 2017.

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

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

- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: N/A

Comments: Researcher: This document is made publicly available as a PDF document

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-6b: If you selected option “c” or “d” in question PBS-6a above, 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: N/A

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-7: If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: National Budget Framework Paper FY 2016/17-FY 2020/21, December 2015 Produced by Ministry of Finance, Planning and Economic Development

Sources: Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>

([http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/National%20Budget%20Framework%20Paper%20\(NBFP\)%20FY%202016-17.pdf](http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/National%20Budget%20Framework%20Paper%20(NBFP)%20FY%202016-17.pdf))

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: "National Budget Framework Paper FY 2017/18-FY 2021/22, December 2016 Produced by Ministry of Finance, Planning and Economic Development "

Comments: "Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>
(http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Final%20BFP%20FY%202017_18.pdf)"

IBP comment: The PBS for FY 2016/17 is the correct document to use in OBS 2017 as it was the most recent PBS published before the research cut-off date of 31 December 2016. The PBS for FY 2017/18 suggested by the government was not published until March/April 2017.

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

a. Yes

b. No

Answer: b.

Sources: N/A

Comments: Researcher: No such document is produced by the Ministry of Finance

Peer Reviewer

Opinion: Agree with Comments

Comments: While Ministry of Finance, Planning and Economic Development (MoFPED) produces a Citizens' Guide to the Budget, it does not produce one for the National Budget Framework Paper.

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 2016/17

Sources: Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>
(http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Central%20Government%20Draft%20Estimates%20FY%202016_17.pdf)

Comments: Researcher: N/A MJE: This EBP is for the FY ending on 30 June 2017

Peer Reviewer

Opinion: Agree with Comments

Comments: While there is the Draft Estimates for Central Government (Volume 1), there is also Draft Estimates for Local Governments, which is Volume 2.

Government Reviewer

Opinion: Disagree

Suggested answer: FY 2017/18

Comments: N/A This EBP is for the FY ending on 30 June 2018" Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>
(http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Draft%20Estimates%20040417_0203_0.pdf)

EBP-1b: When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 1st April, 2016

Sources: Available online at: <http://www.ugandainvest.go.ug/wp-content/uploads/2016/02/Uga...> (http://www.ugandainvest.go.ug/wp-content/uploads/2016/02/Uganda_Public_Finance_Management_Act_2015_3.pdf) According to the Public Finance Management Act 2015, the Executives Budget Proposal should be submitted to Parliament by 1st April of the preceding financial year

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: 1st April, 2017

Comments: "Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>
(http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Draft%20Estimates%20040417_0203_0.pdf) According to the Public Finance Management Act 2015, the Executives Budget Proposal should be submitted to Parliament by 1st April of the preceding financial year"

IBP comment: The EBP for FY 2016/17 is the correct document to use in OBS 2017 as it was the most recent EBP published before the research cut-off date of 31 December 2016. The EBP for FY 2017/18 suggested by the government was not published until April 2017.

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

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (67) At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

Answer: a. (100)

Sources: Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>
(http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Central%20Government%20Draft%20Estimates%20FY%202016_17.pdf)

Comments: Researcher: The Executive's Budget Proposal for FY 2016/17 was made publicly available on the Ministry of Finance website on Mar 23, 2016, which is at least three months in advance of the budget year, and in advance of the budget being approved by the legislature. MJE: Budget year runs from 1 July to 30 June

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The Executive's Budget Proposal for FY 2017/18 was made publicly available on the Ministry of Finance website on April 4, 2017, which is at least three months in advance of the budget year, and in advance of the budget being approved by the legislature. Budget year runs from 1 July to 30 June" "Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>

(http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Draft%20Estimates%20040417_0203_0.pdf)"

IBP comment: The EBP for FY 2016/17 is the correct document to use in OBS 2017 as it was the most recent EBP published before the research cut-off date of 31 December 2016. The EBP for FY 2017/18 suggested by the government was not published until April 2017.

EBP-3a: If the EBP is published, what is the date of publication 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. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer: 23rd March 2016

Sources: Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>
(http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Central%20Government%20Draft%20Estimates%20FY%202016_17.pdf)

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: 4th April 2017

Comments: "Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>

(http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Draft%20Estimates%20040417_0203_0.pdf)"

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

Sources: N/A MJE: Javascript test shows 24 March 2016

Comments: Researcher: NA

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree

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 mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer: 1. Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2016/17, Produced by Ministry of Finance, Planning and Economic Development Volume 1: Central Government Votes for the year ending in the 30th June 2017 Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>
(http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Central%20Government%20Draft%20Estimates%20FY%202016_17.pdf)
2. Budget Speech, FY 2016/17. Produced by the Ministry of Finance, Planning and Economic Development. Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>
(<http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Budget%20Speech%202016.pdf>)
3. Background to the Budget Fiscal Year 2016/17, June 2016 Produced by Ministry of finance, Planning and Economic Development. Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>
(<http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Background%20to%20the%20Budget%202016.pdf>)
4. Report on Public Debt (Domestic and External loans), Guarantees and other Financial Liabilities and Grants for FY 2015/16, Presented to Parliament by Hon. Matia Kasajja, Minister for Finance, Planning and Economic Development, March 2016. Available online at: <http://www.finance.go.ug/dmdocuments/Report%20on%20Public%20...>
(<http://www.finance.go.ug/dmdocuments/Report%20on%20Public%20Debt,%20Guarantees%20and%20Grants%20FY%202015%20-16.pdf>)
5. Ministerial policy statements for various ministries (e.g Ministry of Health) for FY 2016/17. Available online at: <http://budget.go.ug/budget/sites/default/files/Sector%20Spen...>
(http://budget.go.ug/budget/sites/default/files/Sector%20Spending%20Agency%20Budgets%20and%20Performance/Ministry%20of%20Health_0.pdf)

Sources: All above documents available online i.e Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2016/17, Produced by Ministry of Finance, Planning and Economic Development Volume 1: Central Government Votes for the year ending in the 30th June 2017 Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>
(http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Central%20Government%20Draft%20Estimates%20FY%202016_17.pdf)
2. Budget Speech, FY 2016/17. Produced by the Ministry of Finance, Planning and Economic Development. Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>
(<http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Budget%20Speech%202016.pdf>)
3. Background to the Budget Fiscal Year 2016/17, June 2016 Produced by Ministry of finance, Planning and Economic Development. Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>
(<http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Background%20to%20the%20Budget%202016.pdf>)
4. Report on Public Debt (Domestic and External loans), Guarantees and other Financial Liabilities and Grants for FY 2015/16, Presented to Parliament by Hon. Matia Kasajja, Minister for Finance, Planning and Economic Development, March 2016. Available online at: <http://mambosms.ug/Data/atha/finance/dmdocuments/Report%20on...>
(<http://mambosms.ug/Data/atha/finance/dmdocuments/Report%20on%20Public%20Debt,%20Guarantees%20and%20Grants%20FY%202015%20-16.pdf>)
5. Ministerial policy statements for various ministries (e.g Ministry of Health) for FY 2016/17. Available online at: <http://budget.go.ug/budget/sites/default/files/Sector%20Spen...>
(http://budget.go.ug/budget/sites/default/files/Sector%20Spending%20Agency%20Budgets%20and%20Performance/Ministry%20of%20Health_0.pdf)
Comments: Researcher: All above documents are available both online and in hard copy

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Disagree

Suggested answer: "1. Draft Estimates of Revenue and Expenditure (Recurrent and Development), F2017/18 , Produced by Ministry of Finance, Planning and Economic Development Volume 1: Central Government Votes for the year ending in the 30th June 2018 Available online at: 2. Budget Speech, FY 2017/18. Produced by the Ministry of Finance, Planning and Economic Development. Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>
(http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/201718-Budget-Speech_For-Circulation.pdf)
3. Background to the Budget Fiscal Year 2017/18, June 2017 Produced by Ministry of finance, Planning and Economic Development. Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>
(<http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Background%20to%20the%20Budget%20FY-2017.18.pdf>)
4. Report on Public Debt (Domestic and External loans), Guarantees and other Financial Liabilities and Grants for FY 2015/16, Presented to Parliament by Hon. Matia Kasajja, Minister for Finance, Planning and Economic Development, March 2016. Available online at: <http://www.finance.go.ug/dmdocuments/Report%20on%20Public%20...>
(<http://www.finance.go.ug/dmdocuments/Report%20on%20Public%20Debt,%20Guarantees%20and%20Grants%20FY%202015%20-16.pdf>)
5. Ministerial policy statements for various ministries (e.g Ministry of Health) for FY 2017/18. Available online at: <http://budget.go.ug/budget/sites/default/files/Sector%20Spen...>
(http://budget.go.ug/budget/sites/default/files/Sector%20Spending%20Agency%20Budgets%20and%20Performance/Ministry%20of%20Health_0.pdf)
"

Comments: "All above documents available online i.e Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2017/18, Produced by Ministry of Finance, Planning and Economic Development Volume 1: Central Government Votes for the year ending in the 30th June 2017 Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>
(http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Draft%20Estimates%20040417_0203_0.pdf)
2. Budget Speech, FY

2017/18. Produced by the Ministry of Finance, Planning and Economic Development. Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>
(http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/201718-Budget-Speech_For-Circulation.pdf) 3. Background to the Budget Fiscal Year 2017/18, June 2017 Produced by Ministry of finance, Planning and Economic Development. Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>
(<http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Background%20to%20the%20Budget%20FY-2017.18.pdf>) 4. Report on Public Debt (Domestic and External loans), Guarantees and other Financial Liabilities and Grants for FY 2017/18, Presented to Parliament by Hon. Matia Kasaija, Minister for Finance, Planning and Economic Development, March 2017. Available online at: <http://mambosms.ug/Data/atha/finance/dmdocuments/Report%20on...>
(<http://mambosms.ug/Data/atha/finance/dmdocuments/Report%20on%20Public%20Debt,%20Guarantees%20and%20Grants%20FY%202015%20-16.pdf>) 5. Ministerial policy statements for various ministries (e.g Ministry of Defence) for FY 2017/18. Available online at: <http://budget.go.ug/budget/sites/default/files/Sector%20Spen...>
(http://budget.go.ug/budget/sites/default/files/Sector%20Spending%20Agency%20Budgets%20and%20Performance/VoteMPS_004_MinistryofDefence_.pdf)"

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?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2016/17, Produced by Ministry of Finance, Planning and Economic Development Volume 1: Central Government Votes for the year ending in the 30th June 2017 Available online at:

<http://budget.go.ug/budget/sites/default/files/National%20Bu...>

(http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Central%20Government%20Draft%20Estimates%20FY%202016_17.pdf)

Comments: Researcher: This document is available online and is uploaded as a PDF document, hence not machine readable

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: "Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2017/18, Produced by Ministry of Finance, Planning and Economic Development Volume 1: Central Government Votes for the year ending in the 30th June 2017 Available online at:

<http://budget.go.ug/budget/sites/default/files/National%20Bu...>

(http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Draft%20Estimates%20040417_0203_0.pdf)"

IBP comment: The EBP for FY 2016/17 is the correct document to use in OBS 2017 as it was the most recent EBP published before the research cut-off date of 31 December 2016. The EBP for FY 2017/18 suggested by the government was not published until April 2017.

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: These are public documents and they are made online and also in hard copies

Government Reviewer

Opinion: Agree

EBP-6b: If you selected option "c" or "d" in question EBP-6a above, 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

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-7: If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question "n/a." If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

Answer: Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2016/17, Volume 1: Central Government Votes for the year ending in the 30th June 2017 Produced by Ministry of Finance, Planning and Economic Development

Sources: Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>

(http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Central%20Government%20Draft%20Estimates%20FY%202016_17.pdf)

Comments: Researcher: Available in both soft and hard copies

Peer Reviewer

Opinion: Agree with Comments

Comments: For Volume II for the Local Governments, it is called Draft Estimates of Revenue and Expenditure (Recurrent and Development), which is Produced by Ministry of Finance, Planning and Economic Development. There is also Draft Estimates for Public Corporations and State Enterprises

Government Reviewer

Opinion: Disagree

Suggested answer: "Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2017/18, Volume 1: Central Government Votes for the year ending in the 30th June 2018 Produced by Ministry of Finance, Planning and Economic Development "

Comments: "Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>

(http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Draft%20Estimates%20040417_0203_0.pdf)"

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

a. Yes

b. No

Answer: b.

Sources: Budget at a Glance for FY 2015/16. Theme: "Maintaining Infrastructure Investment and Promoting Excellence in Public Service Delivery"

Produced by the Ministry of Finance, Planning and Economic Development Available online at:

<http://www.budget.go.ug/budget/sites/default/files/National%...>

(http://www.budget.go.ug/budget/sites/default/files/National%20Budget%20docs/FY%202015-6%20Budget%20at%20a%20Glance%20Updated_0.pdf)

Comments: Researcher: Though the latest Citizen's budget uploaded on the internet is for FY 2015/16, Hard copies of the latest copy of the citizen's budget for FY 2016/17 (Titled " Citizen's Guide to the Budget , FY 2016/17) were produced by the Ministry of Finance, Planning and Economic Development and distributed during the National Consultative Budget workshop held in September 2016. However, despite its publication, this document (i.e CB for FY 2016/17)is not yet uploaded on the Ministry of Finance website

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: This is yet to be printed in July 2017. It will also be availed online.

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 2016/2017

Sources: Approved Estimates of Revenue and Expenditure (Recurrent and Development) FY 2016/17, Volume 1: Central Government Votes for the year ending on the 30th June 2017 Available in both hard and soft copy Available online at:

<http://budget.go.ug/budget/sites/default/files/National%20Bu...>

(<http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/APPROVED%20BUDGET%20ESTIMATES%20%20Vol-1%20FY%202016-17.pdf>)

Comments: Researcher: Available both online and in hard copy (in the Ministry of Finance website)

Peer Reviewer

Opinion: Agree with Comments

Comments: Yes the Approved Estimates are available only that for this case, the researcher (s) attached the one for 15/16 instead for 16/17, since the year under review is 16/17

Government Reviewer

Opinion: Disagree

Suggested answer: FY 2017/18

Comments: Researcher: This document is being finalised. To be printed in July 2017 "Approved Estimates of Revenue and Expenditure (Recurrent and Development) FY 2017/18, Volume 1: Central Government Votes for the year ending on the 30th June 2018 Available in July "

IBP comment: The EB for FY 2016/17 is the correct document to use in OBS 2017 as it was the most recent EB published before the research cut-off date of 31 December 2016. The EB for FY 2017/18 suggested by the government reviewer was published after the research cut-off date.

EB-1b: When was the EB approved (enacted) by the legislature? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 3rd May 2016

Sources: See media reports (i.e Press release from the Uganda Media Center) <http://www.mediacentre.go.ug/press-release/national-budget-2...>
(<http://www.mediacentre.go.ug/press-release/national-budget-2016>)

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: According to the PFM Act, it should be approved by Parliament by the 31st of May

Government Reviewer

Opinion: Disagree

Suggested answer: 31st May 2017

Comments: N/A

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

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted
- d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

Answer: c. (33)

Sources: Ministry of Finance website. Available at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>
(<http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/APPROVED%20BUDGET%20ESTIMATES%20%20Vol-1%20FY%202016-17.pdf>)

Comments: Researcher: The 2016/17 Budget was enacted on 3 May 2016 and was published on 22 July 2016 -- this is more than six weeks but less than three months.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: This document is being finalised. To be printed in July 2017

EB-3a: If the EB is published, what is the date of publication 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. Please enter the

date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." Note that the date of publication is not necessarily the same date that is printed on the document.

Answer: 22nd July 2016

Sources: APPROVED ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT), FY 2016/17, VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2017 Available online at <http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/APPROVED%20BUDGET%20ESTIMATES%20%20Vol-1%20FY%202016-17.pdf>

Comments: Researcher: This document is available in both hard and soft copy (i.e on the Ministry of Finance website) it is available online at: <http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/APPROVED%20BUDGET%20ESTIMATES%20%20Vol-1%20FY%202016-17.pdf>

Peer Reviewer

Opinion: Agree with Comments

Comments: Just to re-emphasize the that there is Approved Budget Volume II for Local Governments as well as Approved Budget Estimates for public Corporations and State Enterprises

Government Reviewer

Opinion: Disagree

Suggested answer: N/A

Comments: This document is being finalised. To be printed in July APPROVED ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT), FY 2017/18, VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2018

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: Visit to the Ministry of Finance website and library and interview with Ministry of Finance official

Sources: N/A MJE: The javascript method shows 22 July 2016 too.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: It is published after the Budget Speech in Parliament. After publication, it is made available both in hard and soft copies - posted on the budget website at www.budget.go.ug (<http://www.budget.go.ug>)

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 mark this question "n/a."

Answer: <http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/APPROVED%20BUDGET%20ESTIMATES%20%20Vol-1%20FY%202016-17.pdf>

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: The ones for Local Government and also Public Corporations and State Enterprises are also available both online and hard copies

Government Reviewer

Opinion: Disagree

Suggested answer: N/A

Comments: N/A

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: Approved Estimates of Revenue and Expenditure (Recurrent and Development) FY 2016/17, Volume 1: Central Government Votes for the year ending on the 30th June 2017 Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Budget%20FY%202016-17.pdf>

Comments: Researcher: This document is provided (on the website) in PDF format, hence not machine readable

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: This document will provided (on the website) in PDF format, hence not machine readable "Approved Estimates of Revenue and Expenditure (Recurrent and Development) FY 2017/18, Volume 1: Central Government Votes for the year ending on the 30th June 2018 "

IBP comment: The EB for FY 2016/17 is the correct document to use in OBS 2017 as it was the most recent EB published before the research cut-off date of 31 December 2016. The EB for FY 2017/18 suggested by the government was published after the research cut-off date.

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: N/A

Comments: Researcher: Document is publicly available

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: The EB for FY 2016/17 is the correct document to use in OBS 2017 as it was the most recent EB published before the research cut-off date of 31 December 2016. The EB for FY 2017/18 suggested by the government was published after the research cut-off date.

EB-6b: If you selected option "c" or "d" in question EB-6a above, 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: N/A

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP comment: .

EB-7: If the EB is produced, please write the full title of the EB. 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 2016/17, Volume 1: Central Government Votes for the year ending on the 30th June 2017

Sources: Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/APPROVED%20BUDGET%20ESTIMATES%20%20Vol-1%20FY%202016-17.pdf>

Comments: Researcher: This document is available in both hard and soft copy

Peer Reviewer

Opinion: Agree with Comments

Comments: For LGs, Approved Estimates of Revenue and Expenditure (Recurrent and Development) FY 2016/17, Volume II: Local Government Votes for the year ending on the 30th June 2017

Government Reviewer

Opinion: Disagree

Suggested answer: Approved Estimates of Revenue and Expenditure (Recurrent and Development) FY 2017/18, Volume 1: Central Government Votes for the year ending on the 30th June 2018

Comments: This document is being finalised. Will be available in July Available online at:

EB-8: Is there a “citizens version” of the EB?

- a. Yes
- b. No

Answer: b.

Sources: N/A

Comments: Researcher: No such document is produced by the government

Peer Reviewer

Opinion: Agree

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 2016/17

Sources: Ministry of Finance, Planning and Economic Development Library

Comments: Researcher: A Hard copy of this document was produced and made publicly Available in August 2016 during the National Budget Consultative Workshop, organized by Ministry of Finance. However, the soft copy of this document (i.e CB for FY 2016/17) has never been uploaded on the internet. What is available online if the Citizens budget for FY 2015/16

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: FY 2017/18

Comments: This document is being finalised. To be printed in July 2017

IBP comment: The CB for FY 2016/17 is the correct document to use in OBS 2017 as it was the most recent CB that should have been published online before the research cut-off date of 31 December 2016. The CB for FY 2017/18 suggested by the government was going to be published after the research cut-off date.

CB-2a: For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions 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 Budgets are produced and their public availability status.

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: b.

Sources: Ministry of Finance Library

Comments: Researcher: A Hard copy of this document was produced and made publicly Available in August 2016 during the National Budget Consultative Workshop, organized by Ministry of Finance. However, the soft copy of this document (i.e CB for FY 2016/17) has never been uploaded on the internet. What is available online if the Citizens budget for FY 2015/16

Peer Reviewer

Opinion: Agree with Comments

Comments: Over the years, MoFPED has been publishing the Budget at Glance, which is equivalent to a Citizen Budget. This was always published in major local newspapers as soon after the budget is read. However, in the year 16/17, it was not published as the Ministry claimed that it is very expensive and was not sure of the readership and impact it has.

Government Reviewer

Opinion: Agree with Comments

Comments: This document is being finalised. To be printed in July 2017

CB-2b: If you selected option “c” or “d” in question CB-2a above, 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: I Received a hard copy of the Citizen's Budget for FY 2016/17 during the National Budget workshop in August 2016. However, i have never seen a soft copy of his document uploaded on the website of Ministry of Finance or any other government website

Sources: Ministry of Finance Library

Comments: Researcher: Though the Citizen's budget for FY 2016/17 was produced and distributed in hard copy (During the national budget workshop in September 2016), this document has never been uploaded online by this ministry

Peer Reviewer

Opinion: Agree with Comments

Comments: Yes, why it has not been uploaded, in part, is because of changes made at MoFPED in regard to the website administrator. The one who used to upload documents left and was a replaced by a person who is not keen at uploading documents timely. Over time, MoFPED Director of Budget has been concerned by the delays in uploading the budget documents.

Government Reviewer

Opinion: Disagree

Suggested answer: N/A

Comments: N/A

CB-3a: If the CB is published, what is the date of publication 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. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.” 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 Budgets are produced and their dates of publication.

Answer: N/A

Sources: N/A

Comments: Researcher: Though the Citizen's budget for FY 2016/17 was produced and distributed in hard copy (During the national budget workshop in September 2016), this document has never been uploaded online by this ministry

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: This document is being finalised. To be printed in July 2017

IBP comment: The CB for FY 2016/17 is the correct document to use in OBS 2017 as it was the most recent CB that should have been published online before the research cut-off date of 31 December 2016. The CB for FY 2017/18 suggested by the government was going to be published after the

research cut-off date.

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: N/A

Sources: N/A

Comments: Researcher: 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 mark this question “n/a.” 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 Budgets are produced and their URL or weblink.

Answer: N/A

Sources: N/A

Comments: Researcher: A more recent copy of the citizen's Budget for FY 2016/17 was published by the Ministry of Finance and made publicly available (in hard copy). However, the soft copy has never been uploaded on the website

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: This document is being finalised. To be printed in July 2017

IBP comment: The CB for FY 2016/17 is the correct document to use in OBS 2017 as it was the most recent CB that should have been published online before the research cut-off date of 31 December 2016. The CB for FY 2017/18 suggested by the government was going to be published after the research cut-off date.

CB-5: If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question “n/a.” If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

Answer: Citizen's Guide to the Budget , FY 2016/17 September 2016, Produced By Ministry of Finance, Planning and Economic Development

Sources: Available only in hard copy in the Ministry of Finance Library/resource center

Comments: Researcher: Document available only in hard copy in the Ministry of Finance library. However, the soft copy of this document has never been uploaded on the Ministry of Finance website

Peer Reviewer

Opinion: Agree with Comments

Comments: It is produced, although sometimes not on time. It is referred to as Citizen's Guide to the Budget. Sometimes referred as Budget at a Glance

Government Reviewer

Opinion: Disagree

Suggested answer: "Citizen's Guide to the Budget , FY 2017/18 July 2017 Produced By Ministry of Finance, Planning and Economic Development "

Comments: This document is being finalised. To be printed in July 2017

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 Budgets are produced and which budget documents they simplify.

Answer: It was only made available on hard copy and it corresponded to the EBP.

Sources: N/A MJE: It was only made available on hard copy and it corresponded to the EBP.

Comments: Researcher: N/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: N/A

Comments: N/A

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 2015/16 - 2016/2017

Sources: 1. Monetary policy reports- monthly, produced by Bank of Uganda, June 2016. Available on the Bank of Uganda Website at: <https://www.bou.or.ug/bou/bou-downloads/publications/Monetar...> (https://www.bou.or.ug/bou/bou-downloads/publications/Monetary_Policy_Reports/2016/Jun/Monetary-Policy-Report-June-2016.pdf) 2. State of the Economy Report, produced by Bank of Uganda, June 2016 . Available at: <https://www.bou.or.ug/bou/bou-downloads/publications/StateOf...> (<https://www.bou.or.ug/bou/bou-downloads/publications/StateOfEconomyReports/2016/Jun/State-of-the-Economy-Report-June-2016.pdf>)

Comments: Researcher: Though the Monthly Monetary report is produced on an monthly basis, the latest report that is uploaded on the Bank of Uganda website (as at end of September 2016) is for the month of June 2016, Which is approximately three months after the reporting period

Peer Reviewer

Opinion: Agree with Comments

Comments: There are also quarterly performance reports of the economy, although they are not produced consistently. There are also Local Government Quarterly Performance Reports

Government Reviewer

Opinion: Disagree

Suggested answer: FY 2017/18

Comments: "1. Monetary policy reports- monthly, produced by Bank of Ugand April 2017. Available on the Bank of Uganda Website at: https://www.bou.or.ug/bou/publications_research/Monetary_Pol... (https://www.bou.or.ug/bou/publications_research/Monetary_Policy_Reports.html) 2. Quartly Performance Reports . Available at: <http://www.budget.go.ug/budget/sector-spending-agency-budget...> (<http://www.budget.go.ug/budget/sector-spending-agency-budgets-and-performance>)"

Researcher response: The year 2017/2018 does not correspond to the IYRs that are being assessed in this round of the OBS.

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

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

Answer: c. (33)

Sources: 1. Monetary policy reports- monthly, produced by Bank of Uganda. available online at: <https://www.bou.or.ug/bou/bou-downloads/publications/Monetar...> (https://www.bou.or.ug/bou/bou-downloads/publications/Monetary_Policy_Reports/2016/Jun/Monetary-Policy-Report-June-2016.pdf) 2. State of the Economy Report , produced by Bank of Uganda. available online at: <https://www.bou.or.ug/bou/bou-downloads/publications/StateOf...> (<https://www.bou.or.ug/bou/bou-downloads/publications/StateOfEconomyReports/2016/Jun/State-of-the-Economy-Report-June-2016.pdf>)

Comments: Researcher: Though the in-year reports (Such as Monetary Policy reports) are supposed to be produced and made publicly available on a monthly basis, these documents are uploaded on the internet on a monthly basis. For instance, the latest monthly Monetary Policy report on the Bank of Uganda website (as at end of September 2016) is that if June 2016

Peer Reviewer

Opinion: Agree with Comments

Comments: There is some conflicting information on this. moFPED produces Performance of the Economy report supposed to be monthly, while BoU produces State of the Economy on a quarterly basis. But the information presented in both is more less the same

Government Reviewer**Opinion:** Agree with Comments

Comments: Though the in-year reports (Such as Monetary Policy reports) are supposed to be produced and made publicly available on a monthly basis, these documents are uploaded on the internet on a monthly basis. The quarterly reports are produced and made public whenever they are available. There is a quarter lag to allow institutions collect and submit the reports. "1.Monetary policy reports- monthly, produced by Bank of Uganda April 2017. Available on the Bank of Uganda Website at: https://www.bou.or.ug/bou/publications_research/Monetary_Pol... (https://www.bou.or.ug/bou/publications_research/Monetary_Policy_Reports.html) 2.Quartely Performance Reports . Available at: <http://www.budget.go.ug/budget/sector-spending-agency-budget...> (http://www.budget.go.ug/budget/sector-spending-agency-budgets-and-performance)"

IBP comment: As the MOFPED's Performance of the Economy reports are not consistently made available to the public, they are not used to answer questions on the IYR in Section 3. Further, some budget performance quarterly reports are published agency by agency and not as aggregated information.

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. 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 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 29 January 2016 - For Monetary Policy Report for October 2015 29 August 2016 - For the Monetary Policy Report for June 2016 17 November 2016 - For the Monetary Policy Report for August 2016 28 January 2016 - State of the Economy Report for December 2015 2 May 2016 - State of the Economy Report for March 2016 24 June 2016 - State of the Economy Report for June 2016 17 November 2016 - State of the Economy Report for September 2016

Sources: https://www.bou.or.ug/bou/publications_research/Monetary_Pol... (https://www.bou.or.ug/bou/publications_research/Monetary_Policy_Reports.html) State of the Economy Report , produced by Bank of Uganda. available online at: <https://www.bou.or.ug/bou/bou-downloads/publications/StateOf...> (https://www.bou.or.ug/bou/bou-downloads/publications/StateOfEconomyReports/2016/Jun/State-of-the-Economy-Report-June-2016.pdf)

Comments: Researcher: N/A

Peer Reviewer**Opinion:** Not Qualified**Government Reviewer****Opinion:** Disagree**Suggested answer:** N/A**Comments:** N/A

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: Links on the Bank of Uganda Website (I.e This is the date when the document was last modified).

Sources: 1. Monetary policy reports- monthly, produced by Bank of Uganda. available online at: <https://www.bou.or.ug/bou/bou-downloads/publications/Monetar...> (https://www.bou.or.ug/bou/bou-downloads/publications/Monetary_Policy_Reports/2016/Jun/Monetary-Policy-Report-June-2016.pdf) 2. State of the Economy Report , produced by Bank of Uganda. available online at: <https://www.bou.or.ug/bou/bou-downloads/publications/StateOf...> (https://www.bou.or.ug/bou/bou-downloads/publications/StateOfEconomyReports/2016/Jun/State-of-the-Economy-Report-June-2016.pdf) Using javasript it is possible to know when the MPR were published online. This information was provided in the previous answer.

Comments: Researcher: N/A

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** N/A**Comments:** N/A

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

Answer: Bank of Uganda Monetary Policy Reports: https://www.bou.or.ug/bou/publications_research/Monetary_Pol...
(https://www.bou.or.ug/bou/publications_research/Monetary_Policy_Reports.html) Bank of Uganda State of the Economy Reports:
https://www.bou.or.ug/bou/publications_research/state_econ_r... (https://www.bou.or.ug/bou/publications_research/state_econ_reports.html)

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Not Qualified

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?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: N/A

Comments: Researcher: This document is uploaded as a PDF document

Peer Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Agree

IYRs-6b: If you selected option “c” or “d” in question IYRs-6a above, 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: N/A

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer**Opinion:** Not Qualified**Government Reviewer****Opinion:** Agree

IYRs-7: If the IYRs are produced, please write the full title of the IYRs. 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. Monetary Policy Report for April 2016, produced by Bank of Uganda. 2. Monetary policy reports- monthly, June 2016, produced by Bank of Uganda. 3. State of the Economy Report , June 2016, produced by Bank of Uganda. 4. Monetary policy report for June 2016, produced by Bank of Uganda 5. Monetary policy report for August 2016, produced by Bank of Uganda 5. Monetary policy report for October 2016, produced by Bank of Uganda July-September report, produced by Uganda Revenue Authority

Sources: 1. Monetary Policy Report for April 2016, produced by Bank of Uganda. Available online at: <https://www.bou.or.ug/bou/bou-downloads/publications/Monetar...> (https://www.bou.or.ug/bou/bou-downloads/publications/Monetary_Policy_Reports/2016/Apr/Monetary-Policy-Report-April-2016.pdf) 2.Monetary policy report for June June 2016, produced by Bank of Uganda. available online at: <https://www.bou.or.ug/bou/bou-downloads/publications/Monetar...> (https://www.bou.or.ug/bou/bou-downloads/publications/Monetary_Policy_Reports/2016/Jun/Monetary-Policy-Report-June-2016.pdf) 3. Monetary policy report for August 2016, produced by Bank of Uganda. available online at:https://www.bou.or.ug/bou/bou-downloads/publications/Monetary_Poli... (https://www.bou.or.ug/bou/bou-downloads/publications/Monetary_Policy_Reports/2016/Aug/MPR-August-2016.pdf) 4. Monetary policy report for October 2016, Produced by Bank of Uganda. Available online at: <https://www.bou.or.ug/bou/bou-downloads/publications/Monetar...> (https://www.bou.or.ug/bou/bou-downloads/publications/Monetary_Policy_Reports/2016/Oct/Monetary-Policy-Report-October-2016.pdf) 5.State of the Economy Report , produced by Bank of Uganda. available online at: <https://www.bou.or.ug/bou/bou-downloads/publications/StateOf...> (<https://www.bou.or.ug/bou/bou-downloads/publications/StateOfEconomyReports/2016/Jun/State-of-the-Economy-Report-June-2016.pdf>) 3. July -September Report, Produced by Uganda Revenue Authority. Available online at: <https://www.ura.go.ug/readMore.do?contentId=99900000000867&...> (<https://www.ura.go.ug/readMore.do?contentId=99900000000867&type=TIMELINE#>)

Comments: Researcher: N/A**Peer Reviewer****Opinion:** Not Qualified**Government Reviewer****Opinion:** Disagree**Suggested answer:** N/A**Comments:** N/A

IYRs-8: Is there a “citizens version” of the IYRs?

a. Yes**b.** No**Answer:** b.**Sources:** N/A**Comments:** Researcher: No such document is produced**Peer Reviewer****Opinion:** Agree**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 2015/16**Sources:** N/A**Comments:** Researcher: Document Available both online and in hard copy (in the Ministry of Finance Website)**Peer Reviewer****Opinion:** Agree with Comments

Comments: While the researcher (s) considered the FY 2015/16 for the MYR, the one of FY 2016/17 also exists. For Uganda's case, this is called Semi Annual Budget Performance report. These exist both soft and hard copies. The soft copies can be found on www.budget.go.ug (<http://www.budget.go.ug>)

Government Reviewer

Opinion: Disagree

Suggested answer: FY 2017/18

Comments: N/A

IBP comment: The Mid-Year Review for FY 2015/16 is the correct document to use in OBS 2017, as it was the most recent MYR published before the research cut-off date of 31 December 2016. The MYR for FY 2016/17 was published after the research cut-off date.

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

- a. (100) Six weeks or less after the midpoint
- b. (67) Nine weeks or less, but more than six weeks, after the midpoint
- c. (33) More than nine weeks, but less than three months, after the midpoint
- d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

Answer: b. (67)

Sources: N/A

Comments: Researcher: The MYR for FY 2015/16 was published on 29 February 2016, which is less than nine weeks, but more than six weeks, after the mid point of the budget year (31 December).

Peer Reviewer

Opinion: Agree with Comments

Comments: It is normally made available to the public around February, which is about 6 to 9 weeks after the mid point, which in this case is Dec 31st

Government Reviewer

Opinion: Agree

MYR-3a: If the MYR is published, what is the date of publication 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. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 29th February 2016

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: 27th February 2016

Comments: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>

(http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/SEMI%20ANNUAL%20BUDGET%20PERFORMANCE%20REPORT%20FY%202016_1)

IBP comment: The MYR for FY 2015/16 is the correct document to use in OBS 2017 as it was the most recent MYR published before the research cut-off date of 31 December 2016. The MYR for FY 2016/17 suggested by the government was published after the research cut-off date.

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: Internet links : I.e when document was last modified as well as interview with official from the Ministry of Finance

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: N/A

Comments: N/A

IBP comment: .

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 mark this question "n/a."

Answer: Semi- Annual Budget Performance Report, FY 2015/16, February 2016. Produced by Ministry of Finance, Planning and Economic Development Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>
(<http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Semi%20Annual%20Budget%20Performance%20Report%20FY%202015-16.pdf>)

Sources: Ministry of Finance Website (i.e Budget Information website) Available online at:
<http://budget.go.ug/budget/sites/default/files/National%20Bu...>
(<http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Semi%20Annual%20Budget%20Performance%20Report%20FY%202015-16.pdf>)

Comments: Researcher: Document available both in hard ann soft copy (on the website)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: N/A

Comments: "Semi- Annual Budget Performance Report, FY 2017/18, February 2017. Produced by Ministry of Finance, Planning and Economic Development Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>
(http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/SEMI%20ANNUAL%20BUDGET%20PERFORMANCE%20REPORT%20FY%202016_1
" "Ministry of Finance Website (i.e Budget Information website) Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>
(http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/SEMI%20ANNUAL%20BUDGET%20PERFORMANCE%20REPORT%20FY%202016_1

IBP comment: The MYR for FY 2015/16 is the correct document to use in OBS 2017 as it was the most recent MYR published before the research cut-off date of 31 December 2016. The MYR for FY 2016/17 suggested by the government was published after the research cut-off date.

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: N/A

Comments: Researcher: Document i sent as a PDF document

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: N/A

Comments: Researcher: Document publicly available

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-6b: If you selected option “c” or “d” in question MYR-6a above, 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: N/A

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-7: If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Semi- Annual Budget Performance Report, FY 2015/16, February 2016. Produced by Ministry of Finance, Planning and Economic Development Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Semi%20Annual%20Budget%20Performance%20Report%20FY%202015-16.pdf>

Sources: Semi- Annual Budget Performance Report, FY 2015/16, February 2016. Produced by Ministry of Finance, Planning and Economic Development Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Semi%20Annual%20Budget%20Performance%20Report%20FY%202015-16.pdf>

Comments: Researcher: Document available both in hard copy and in soft copy (online)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: "Semi- Annual Budget Performance Report, FY 2017/18, February 2017. Produced by Ministry of Finance, Planning and Economic Development Available online at: http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/SEMI%20ANNUAL%20BUDGET%20PERFORMANCE%20REPORT%20FY%202016_1

"

Comments: N/A

IBP comment: The MYR for FY 2015/16 is the correct document to use in OBS 2017 as it was the most recent MYR published before the research cut-off date of 31 December 2016. The MYR for FY 2016/17 suggested by the government was published after the research cut-off date.

MYR-8: Is there a “citizens version” of the MYR?

a. Yes

b. No

Answer: b.

Sources: N/A

Comments: Researcher: No such document is produced by the Ministry of Finance

Peer Reviewer

Opinion: Agree with Comments

Comments: Citizen Budget only corresponds to the Enacted Budget

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 2015/16

Sources: Annual Budget Performance Report , FY 2015/16, Produced by Ministry of Finance Planning and Economic Development . Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>
(<http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Annual%20Budget%20Performance%20Report%20FY%202015-16.pdf>)

Comments: Researcher: Document available in both hard and soft copy

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Annual Budget Performance Report , FY 2017/18, Produced by Ministry of Finance Planning and Economic Development . This document will be available in October 2017

IBP comment: The YER for FY 2015/16 is the correct document to use in OBS 2017 as it was the most recent YER published before the research cut-off date of 31 December 2016. The YER for FY 2016/17 suggested by the government was published after the research cut-off date.

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

- a. (100) Six months or less after the end of the budget year
- b. (67) Nine months or less, but more than six months, after the end of the budget year
- c. (33) More than nine months, but within 12 months, after the end of the budget year
- d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

Answer: a. (100)

Sources: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>
(<http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Annual%20Budget%20Performance%20Report%20FY%202015-16.pdf>)

Comments: Researcher: Newer version of the Year End report Titled " Government Annual Performance Report (GAPR) for FY 2015/16. Hard copies of this document were distributed to various stakeholders during the National Consultative Budget workshop held in September.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: This document is to be published in October 2017

IBP comment: The YER for FY 2015/16 is the correct document to use in OBS 2017 as it was the most recent YER published before the research cut-off date of 31 December 2016. The YER for FY 2016/17 suggested by the government was published after the research cut-off date.

YER-3a: If the YER is published, what is the date of publication 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. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 15/November 2016

Sources: Available internet links and interview with official from the Ministry of Finance

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested answer: N/A
Comments: N/A

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: Web links

Sources: Interview Finance official and web links:, i.e <http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Annual%20Budget%20Performance%20Report%20FY%202014-15.pdf>

Comments: Researcher: N/A

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 mark this question “n/a.”

Answer: <http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Annual%20Budget%20Performance%20Report%20FY%202015-16.pdf>

Sources: Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Annual%20Budget%20Performance%20Report%20FY%202015-16.pdf>

Comments: Researcher: N/A

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree
Suggested answer: N/A
Comments: N/A

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

- a. Yes, all of the numerical data are available in a machine readable
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: <http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Annual%20Budget%20Performance%20Report%20FY%202014-15.pdf>

Comments: Researcher: This document is made publicly available online a as a PDF document

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-6b: If you selected option "c" or "d" in question YER-6a above, 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: N/A

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-7: If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question "n/a."

Answer: Annual Budget Performance Report FY 2015/16 Produced by Ministry of Finance, Planning and Economic Development, September 2016

Sources: Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>

(<http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Annual%20Budget%20Performance%20Report%20FY%202014-15.pdf>)

Comments: Researcher: Document available in both hard and soft copies Document available online at:

<http://budget.go.ug/budget/sites/default/files/National%20Bu...>

(<http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Annual%20Budget%20Performance%20Report%20FY%202015-16.pdf>)

Other Documents produced at the end of the year include: The Education and Sports sector Annual performance report FY 2015/2016,

Produced by the Ministry of Education and Sports <http://www.education.go.ug/files/downloads/ESSAPR%20FY%20201...>

(<http://www.education.go.ug/files/downloads/ESSAPR%20FY%202015-16%20final.pdf>)

Peer Reviewer

Opinion: Agree with Comments

Comments: There are also Annual sector performance reports, which are normally are discussed during the annual sector review meetings

Government Reviewer

Opinion: Disagree

Suggested answer: "Annual Budget Performance Report FY 2017/18 Produced by Ministry of Finance, Planning and Economic Development, October 2017"

Comments: N/A

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

- a. Yes
- b. No

Answer: b.

Sources: N/A

Comments: Researcher: No such document is produced by the Ministry of Finance

Peer Reviewer

Opinion: Agree

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 2014/2015

Sources: ANNUAL REPORT OF THE AUDITOR GENERAL FOR THE YEAR ENDED 30th JUNE 2015 Performance Report Produced by: Office of the Auditor General Available online at: <http://www.oag.go.ug/wp-content/uploads/2016/01/Performance-R...> (<http://www.oag.go.ug/wp-content/uploads/2016/01/Performance-Report-30th-June-2015.pdf>),

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: According to the new Public Financial Management (PFM) Act of 2015, the Auditor General is supposed to produced the report by December 31st. For example, the Audit Report of FY ended 30th June 2016 (FY 2015/16) is supposed to published by December 31st 2016

Government Reviewer

Opinion: Disagree

Suggested answer: FY 2015/16

Comments: "ANNUAL REPORT OF THE AUDITOR GENERAL FOR THE YEAR ENDED 30th June 2017 Performance Report Produced by: Office of the Auditor General Available online but at themoment the site is down "

Researcher response: The AR for FY 2014/15 is the correct document to use in OBS 2017 as it was the most recent AR published before the research cut-off date of 31 December 2016. The AR for FY 2015/16 suggested by the government was published after the research cut-off date.

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

- a. (100) Six months or less after the end of the budget year
- b. (67) 12 months or less, but more than six months, after the end of the budget year
- c. (33) More than 12 months, but within 18 months, after the end of the budget year
- d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

Answer: a. (100)

Sources: ANNUAL REPORT OF THE AUDITOR GENERAL FOR THE YEAR ENDED 30th JUNE 2015 Performance Report Produced by: Office of the Auditor General, Available online at: <http://www.oag.go.ug/wp-content/uploads/2016/01/Perfomance-R...> (<http://www.oag.go.ug/wp-content/uploads/2016/01/Perfomance-Report-30th-June-2015.pdf>)

Comments: Researcher: This document is available in both hard and soft copy

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-3a: If the AR is published, what is the date of publication 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. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 31st December 2015

Sources: Interview with information officer from the Office of the Auditor General

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: N/A

Comments: N/A

IBP comment: .

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: Through interview with Senior Knowledge Management officer in the Office of the Auditor and through internet links

Sources: Available online at: <http://www.oag.go.ug/wp-content/uploads/2016/01/Performance-R...> (<http://www.oag.go.ug/wp-content/uploads/2016/01/Performance-Report-30th-June-2015.pdf>) MJE: note that javasript shows that the latest change to the page where the document s was on 1 August 2016. So, it is possible that the document was published later than December 2015.

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: The PFM Act of 2015 specifies the time-frame for publishing the Audit Report - within 6 months of end of a FY

Government Reviewer

Opinion: Disagree

Suggested answer: N/A

Comments: N/A

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 mark this question “n/a.”

Answer: <http://www.oag.go.ug/wp-content/uploads/2016/01/Performance-R...> (<http://www.oag.go.ug/wp-content/uploads/2016/01/Performance-Report-30th-June-2015.pdf>)

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer

Opinion: Agree with Comments

Comments: It is published on the website of the Office of the Auditor General eg: <http://www.oag.go.ug/> (<http://www.oag.go.ug/>)

Government Reviewer

Opinion: Disagree

Suggested answer: N/A

Comments: N/A

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: N/A

Comments: Researcher: The document is available online and is uploaded as a PDF copy

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: N/A

Comments: Researcher: N/A

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

AR-6b: If you selected option "c" or "d" in question AR-6a above, 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: N/A

Sources: N/A

Comments: Researcher: Document is publicly available

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

AR-7: If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question "n/a."

Answer: ANNUAL REPORT OF THE AUDITOR GENERAL FOR THE YEAR ENDED 30th JUNE 2015 Performance Report Produced by: Office of the Auditor General,

Sources: Document available online at: <http://www.oag.go.ug/wp-content/uploads/2016/01/Performance-R...> (<http://www.oag.go.ug/wp-content/uploads/2016/01/Perfomance-Report-30th-June-2015.pdf>)

Comments: Researcher: Available both in soft copy (i.e online) and in hard copy

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Disagree

Suggested answer: "ANNUAL REPORT OF THE AUDITOR GENERAL FOR THE YEAR ENDED 30th June 2017 Performance Report Produced by: Office of the Auditor General, "

Comments: N/A

IBP comment: The AR for FY 2014/15 is the correct document to use in OBS 2017 as it was the most recent AR published before the research cut-off date of 31 December 2016. The AR for FY ending in 2017 would be published after the research cut-off date.

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

- a. Yes
b. No

Answer: a.

Sources: Extracts of key audit findings, 30th June 2015, Produced by the Office of the Auditor General Available online at: <http://parliamentwatch.ug/wp-content/uploads/2016/01/Extract...> (<http://parliamentwatch.ug/wp-content/uploads/2016/01/Extracts-of-Key-Audit-Findings-30th-June-2015.pdf>)

Comments: Researcher: Document available both in hard and soft copy

Peer Reviewer

Opinion: Agree with Comments

Comments: The Extracts of Key Audit Findings i would categorise them more of a summary rather than a "popular version" or Citizen Version

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.

- a. Yes
b. No

Answer: a.

Sources: WWW.Budget.go.ug (<http://www.Budget.go.ug>) – For all budget/fiscal information at both local and national levels

Comments: Researcher: The budget information website by the Ministry of Finance, Planning and Economic Development contains budget/fiscal information on both the local and national levels as well as for key service delivery point (e.g Schools, health centers, etc) For all budget/fiscal information at both local and national levels.

Peer Reviewer

Opinion: Agree with Comments

Comments: Also, www.finance.go.ug (<http://www.finance.go.ug>) Along side this, the government also introduced a toll free budget line operated in local languages to provide budget information to callers who cannot use the websites. The toll free line 0800 229 229. However, currently the line is temporarily off as they shift the equipment, including servers from one office to another

Government Reviewer

Opinion: Agree

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

- a. Yes
b. No

Answer: a.

Sources: Uganda Revenue Authority Website <https://www.ura.go.ug/readMore.do?contentId=99900000000786&...> (<https://www.ura.go.ug/readMore.do?contentId=99900000000786&type=TIMELINE>)

Comments: Researcher: Information on revenue collections from 2005/06 to 2015/16 is provided on the website of the Uganda Revenue Authority. This document is uploaded as an excel document and contains dis-aggregated information of revenue (i.e by source). This information can be downloaded either as an excel sheet or as a PDF document.

Peer Reviewer

Opinion: Agree with Comments

Comments: On the budget website, www.budget.go.ug (<http://www.budget.go.ug>), one can not work in the pdf files. However, there is a dashboard that is being developed on the website to allow for 'manipulating' and analyzing data. The dashboard is still under development

Government Reviewer

Opinion: Agree with Comments

Comments: "Uganda Revenue Authority Website <https://www.ura.go.ug/readMore.do?contentId=999000000001012&...> (<https://www.ura.go.ug/readMore.do?contentId=999000000001012&type=TIMELINE>)"

GQ-1c: On these websites/portals, can consolidated revenue and expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

- a. Yes
- b. No

Answer: a.

Sources: Uganda Revenue Authority website Available at: <https://www.ura.go.ug/readMore.do?contentId=99900000000786&...>
(<https://www.ura.go.ug/readMore.do?contentId=99900000000786&type=TIMELINE>)

Comments: Researcher: Information on Revenue collections over time (i.e from 2004 to 2016 (dis-aggregated by source) can be downloaded (as an excel sheet).

Peer Reviewer

Opinion: Agree with Comments

Comments: From the budget website, www.budget.go.ug (<http://www.budget.go.ug>), this is currently not possible until completion of the development of the dashboard

Government Reviewer

Opinion: Agree with Comments

Comments: Information on Revenue collections over time (i.e from 1991 to 2016 (dis-aggregated by source) can be downloaded (as an excel sheet).

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.

- a. Yes
- b. No

Answer: b.

Sources: N/A

Comments: Researcher: No such information is provided

Peer Reviewer

Opinion: Agree with Comments

Comments: They are not there. However, discussions are going with UN Pulse Lab in Kampala to generate the infographics

Government Reviewer

Opinion: Agree with Comments

Comments: "Uganda Revenue Authority website Available at: <https://www.ura.go.ug/readMore.do?contentId=999000000001012&...>
(<https://www.ura.go.ug/readMore.do?contentId=999000000001012&type=TIMELINE>)"

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.

- a. Yes
- b. No

Answer: a.

Sources: The Public Finance Management Act, 2015, Produced by Parliament of Uganda
<http://www.parliament.go.ug/images/stories/acts/2015/Public%...>

(<http://www.parliament.go.ug/images/stories/acts/2015/Public%20Finance%20Management%20Act%202015.pdf>) Budget Act, 2001, Available online at:

Comments: Researcher: Document available online.

Peer Reviewer

Opinion: Agree with Comments

Comments: The Public Finance Management Act replaced the Public Finance and Accountability Act of 2003 and amended other acts like the National Audit Act and the Bank of Uganda Act

Government Reviewer

Opinion: Agree with Comments

Comments: "The Public Finance Management Act, 2015, Produced by Parliament of Uganda
<http://www.parliament.go.ug/images/stories/acts/2015/Public%...>

(<http://www.parliament.go.ug/images/stories/acts/2015/Public%20Finance%20Management%20Act%202015.pdf>) "

GQ-3: Are there additional laws 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.

- a. Yes
- b. No

Answer: a.

Sources: Access to Information Act, 2005 Available online at: <http://ugandajournalistsresourcecentre.com/uganda-access-to-...>
(<http://ugandajournalistsresourcecentre.com/uganda-access-to-information-act-2005/>)

Comments: Researcher: This Law gives citizens of Uganda the right to access public documents

Peer Reviewer

Opinion: Agree with Comments

Comments: Yes there are many Provisions in the Constitution and other Laws that provide for citizen participation eg Article II of the National Objectives and Directive Principles of State Policy; Article X of the National Objectives and Directive Principles of State Policy; Article XXVI of the National Objectives and Directive Principles; Chapter 1 of the Constitution; Article 17 (1) (i) of the Constitution; Article 32; Article 35; Article 36 ; Article 38 (1); Article 38 (2) ; Article 41. Access to Information Act 2005, Section 5 ; and also Section 37. Also, The Local Governments Act 1997.

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)?

- a. (100) Yes, administrative units accounting for all expenditures are presented.
- b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by administrative unit.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2016/17, Volume 1: Central Government Votes for the year ending in the 30th June 2017 Produced by Ministry of finance, Planning and Economic Development , pages 3-32, 44-1216 Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>

(http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Central%20Government%20Draft%20Estimates%20FY%202016_17.pdf)

Comments: Researcher: The Draft Estimates of Revenue and Expenditure for FY 2016/16 presents expenditures for the budget year (ie FY 2016/17) 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 with Comments

Comments: The Estimates of Revenue and Expenditure for FY 2017/18 presents expenditures for the budget year (ie FY 2017/18) 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. "Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2017/18, Volume 1: Central Government Votes for the year ending in the 30th June 2018 Produced by Ministry of finance, Planning and Economic Development Available online at:

<http://budget.go.ug/budget/sites/default/files/National%20Bu...>

(http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Draft%20Estimates%20040417_0203_0.pdf)"

IBP comment: The EBP for FY 2016/17 is the correct document to use in OBS 2017 as it was the most recent EBP published before the research cut-off date of 31 December 2016. The EBP for FY 2017/18 suggested by the government was not published until April 2017 so cannot be used for this question.

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

- a. (100) Yes, expenditures are presented by functional classification.
- b. (0) No, expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2016/17, Volume 1: Central Government Votes for the year ending in the 30th June 2017, pages 3-6 Produced by Ministry of finance, Planning and Economic Development Available online at: http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Central%20Government%20Draft%20Estimates%20FY%202016_17.pdf.)

Comments: Researcher: In the EBP, expenditures for the budget year (i.e FY 2016/17) are presented by functional classification. For instance, under the budget for the Ministry of Education, Science, Technology and Sports, various vote functions are presented for each sub-sectors as well as departments (within this ministry), e.g , under the Special Needs vote function, expenditures for items such as Special Needs Education and Career Guidance, and Development and Improvement of Special Needs Education are presented

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: In the EBP, expenditures for the budget year (i.e FY 2017/18) are presented by functional classification. For instance, under the budget for the Ministry of Education, Science, Technology and Sports, various vote functions are presented for each sub-sectors as well as departments (within this ministry), e.g , under the Special Needs vote function, expenditures for items such as Special Needs Education and Career Guidance, and Development and Improvement of Special Needs Education are presented "Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2017/18, Volume 1: Central Government Votes for the year ending in the 30th June 2018, Produced by Ministry of finance, Planning and Economic Development Available online at: http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Draft%20Estimates%20040417_0203_0.pdf"

IBP comment: The EBP for FY 2016/17 is the correct document to use in OBS 2017 as it was the most recent EBP published before the research cut-off date of 31 December 2016. The EBP for FY 2017/18 suggested by the government was not published until April 2017 so cannot be used for this question.

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?

- a. (100) Yes, the functional classification is compatible with international standards.
- b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2016/17, Volume 1: Central Government Votes for the year ending in the 30th June 2017, pages 44-1216 Produced by Ministry of finance, Planning and Economic Development Available online at: http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Central%20Government%20Draft%20Estimates%20FY%202016_17.pdf.)

Comments: Researcher: The expenditures in the Executives Budget proposal (for FY 2016/17) are presented by functional classification (that is by sector, by project and programs within each ministry). However, this is not compatible with international standards

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The expenditures in the Executives Budget proposal (for FY 2017/18) are presented by functional classification (that is by sector, by project and programs within each ministry). However, this is not compatible with international standards "Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2017/18, Volume 1: Central Government Votes for the year ending in the 30th June 2018, Produced by Ministry of finance, Planning and Economic Development Available online at: http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Draft%20Estimates%20040417_0203_0.pdf"

IBP comment: The EBP for FY 2016/17 is the correct document to use in OBS 2017 as it was the most recent EBP published before the research cut-off date of 31 December 2016. The EBP for FY 2017/18 suggested by the government was not published until April 2017 so cannot be used for this question.

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

- a. (100) Yes, expenditures are presented by economic classification.
- b. (0) No, expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2016/17, Volume 1: Central Government Votes for the year ending in the 30th June 2017 Produced by Ministry of finance, Planning and Economic Development , e.g Vote:001 Office of the President : Vote:001 Office of the President- pages 46-47, Vote:002 State House: Table V2: Summary Vote Estimates by Item, pages 58-59, Vote:003 Office of the Prime Minister: Table V2: Summary Vote Estimates by Item, pages 68-69, etc Available online at:

<http://budget.go.ug/budget/sites/default/files/National%20Bu...>

(http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Central%20Government%20Draft%20Estimates%20FY%202016_17.pdf)

Comments: Researcher: The Draft Estimates of Revenue and Expenditure presents expenditures for FY 2016/17 by economic classification, i.e for all expenditures presented, they are categorized by recurrent (wage and non-wage)and development

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The Draft Estimates of Revenue and Expenditure presents expenditures for FY 2017/18 by economic classification, i.e for all expenditures presented, they are categorized by recurrent (wage and non-wage)and development "Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2017/18, Volume 1: Central Government Votes for the year ending in the 30th June 2018 Produced by Ministry of finance, Planning and Economic Development , e.g Vote:001 Office of the President : Vote:001 Office of the President, Vote:002 State House: Table V2: Summary Vote Estimates by Item, Vote:003 Office of the Prime Minister: Table V2: Summary Vote Estimates by Item, etc Available online at:

<http://budget.go.ug/budget/sites/default/files/National%20Bu...>

(http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Draft%20Estimates%20040417_0203_0.pdf)"

IBP comment: The EBP for FY 2016/17 is the correct document to use in OBS 2017 as it was the most recent EBP published before the research cut-off date of 31 December 2016. The EBP for FY 2017/18 suggested by the government was not published until April 2017 so cannot be used for this question.

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?

- a. (100) Yes, the economic classification is compatible with international standards.
- b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2016/17, Volume 1: Central Government Votes for the year ending in the 30th June 2017 Produced by Ministry of finance, Planning and Economic Development , pages 44-1216 Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>

(http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Central%20Government%20Draft%20Estimates%20FY%202016_17.pdf)

Comments: Researcher: Though the Executives budget proposal and its supporting documents present expenditures by economic classification, the information presented is not compatible with international standards. However, though the information presented in some of the supporting documents (i.e Background to the Budget FY 2016/17, page 192: Tables 29 (a) and 29 (b) meets international standards, the latest information presented is for the period (BY-1), i.e FY 2015/16 and not the budget year (i.e FY 2016/17)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Though the Executives budget proposal and its supporting documents present expenditures by economic classification, the information presented is not compatible with international standards. However, though the information presented in some of the supporting documents (i.e Background to the Budget FY 2017/18, page 186: Tables 29 (a) and 29 (b) meets international standards, the latest information presented is for the period (BY-1), i.e FY 2017/18 and not the budget year (i.e FY 2017/18)" "Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2017/18, Volume 1: Central Government Votes for the year ending in the 30th June 2018 Produced by Ministry of finance, Planning and Economic Development Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>

(http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Draft%20Estimates%20040417_0203_0.pdf)"

IBP comment: The EBP for FY 2016/17 is the correct document to use in OBS 2017 as it was the most recent EBP published before the research cut-off date of 31 December 2016. The EBP for FY 2017/18 suggested by the government was not published until April 2017 so cannot be used for this question.

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

- a. (100) Yes, programs accounting for all expenditures are presented.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2016/17, Produced by Ministry of Finance, Planning and Economic Development Table 3: MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) 2015/16 - 2020/21 (Excl. Arrears and AIA) Ushs.Bn

(<http://ushs.Bn>), page 3-6, Table 4: Draft Estimates by Vote and Vote Function for FY 2016/17, pages 7-1216 Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>

(http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Central%20Government%20Draft%20Estimates%20FY%202016_17.pdf)

Comments: Researcher: The Executive's Budget Proposal presents expenditures for all individual programs for FY 2016/17. For instance, under each ministry, all the different programs within this ministry are presented as vote functions. For instance, under the Health sector (on pages 310-313), the 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 with Comments

Comments: Yes, the expenditure are sub divided down to programme level eg under education, there is primary education, secondary, skills developed (eg vocational training) etc

Government Reviewer

Opinion: Agree with Comments

Comments: "Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2017/18, Produced by Ministry of Finance, Planning and Economic Development Table 1: MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) 2017/18 - 2021/22 (Excl. Arrears and AIA) Ushs.Bn

(<http://ushs.Bn>), Table 4: Draft Estimates by Vote and Program for FY 2017/18, Available online at:

<http://budget.go.ug/budget/sites/default/files/National%20Bu...>

(http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Draft%20Estimates%20040417_0203_0.pdf)"

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)?

a. (100) Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).

b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.

c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.

d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2016/17, Volume 1: Central Government Votes for the year ending in the 30th June 2017 Produced by Ministry of Finance, Planning and Economic Development, TABLE 3: MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) 2015/16 - 2020/21 (Excl. Arrears and AIA) Ushs.Bn (<http://ushs.Bn>), pages 3-6 Available online at:

<http://budget.go.ug/budget/sites/default/files/National%20Bu...>

(http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Central%20Government%20Draft%20Estimates%20FY%202016_17.pdf)

Comments: Researcher: The Executives Budget proposal presents information on expenditure estimates for a multi-yr period (i.e FY 2016/17- FY 2020/21), 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 with Comments

Comments: Government of Uganda uses the Medium Term Expenditure Framework (MTEF), which links budgets to plans over a 5 year period.

Government Reviewer

Opinion: Agree with Comments

Comments: The Executives Budget proposal presents information on expenditure estimates for a multi-yr period (i.e FY 2017/18- FY 2021/22), 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) "Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2017/18, Volume 1: Central Government Votes for the year ending in the 30th June 2018 Produced by Ministry of Finance, Planning and Economic Development, TABLE 3: MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) 2017/18 - 2021/22 (Excl. Arrears and AIA) Ushs.Bn (<http://ushs.Bn>). Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>

(http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Draft%20Estimates%20040417_0203_0.pdf)"

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?

a. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.

b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.

c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.

d. (0) No, multi-year estimates for programs are not presented.

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2016/17, Produced by Ministry of finance, Planning and Economic Development , Volume 1: Central Government Votes for the year ending in the 30th June 2017, pages 3-6 Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>
(http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Central%20Government%20Draft%20Estimates%20FY%202016_17.pdf)

Comments: Researcher: The Executives Budget Proposal contains information on a summary multi-year expenditure estimates for each sector as well as the departments and agencies under each sector, (i.e up to FY 2020/21). However, the detailed program expenditures (beyond the sector and sub-sector/program) are presented for only the budget year (i.e FY 2016/17) and not beyond the budget year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The Executives Budget Proposal contains information on a summary multi-year expenditure estimates for each sector as well as the departments and agencies under each sector, (i.e up to FY 2020/21). However, the detailed program expenditures (beyond the sector and sub-sector/program) are presented for only the budget year (i.e FY 2017/18) and not beyond the budget year." "Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2017/18, Produced by Ministry of finance, Planning and Economic Development , Volume 1: Central Government Votes for the year ending in the 30th June 2018, Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>
(http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Draft%20Estimates%20040417_0203_0.pdf)"

IBP comment: The EBP for FY 2016/17 is the correct document to use in OBS 2017 as it was the most recent EBP published before the research cut-off date of 31 December 2016. The EBP for FY 2017/18 suggested by the government was not published until April 2017 so cannot be used for this question.

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?

- a. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- d. (0) No, individual sources of tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2016/17, Produced by Ministry of Finance, Planning and Economic Development Volume 1: Central Government Votes for the year ending in the 30th June 2017 Table 2: Revenue projections FY 2016/2017, page 2 Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>
(http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Central%20Government%20Draft%20Estimates%20FY%202016_17.pdf)

Comments: Researcher: The Executive's Budget Proposal presents individual sources of tax revenue for the budget year for both tax (both direct and indirect taxes) and non-tax revenues. For instance, under indirect domestic taxes, all the individual sources that constitute this tax (such as VAT, excise duty, etc) are included in this document as well as the individual items within these taxes. For instance, under VAT, taxes from items such as cigarettes, beer, spirits, etc are included in this document.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: "Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2017/18, Produced by Ministry of Finance, Planning and Economic Development Volume 1: Central Government Votes for the year ending in the 30th June 2018 Table 2: Revenue projections FY 2017/2018, Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>
(http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Draft%20Estimates%20040417_0203_0.pdf)"

IBP comment: The EBP for FY 2016/17 is the correct document to use in OBS 2017 as it was the most recent EBP published before the research cut-off date of 31 December 2016. The EBP for FY 2017/18 suggested by the government was not published until April 2017 so cannot be used for this question.

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?

- a. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2016/17, Produced by Ministry of Finance, Planning and Economic Development Volume 1: Central Government Votes for the year ending in the 30th June 2017 Table 2: Revenue projections FY 2016/2017, page 2 Available online at: http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Central%20Government%20Draft%20Estimates%20FY%202016_17.pdf

Comments: Researcher: Though the EBP presents information on most individual sources of non-tax revenues for the budget year (such as temporary road licenses, Drivers permits, land transfer fees, high court fees, mining fees and company regulation fees among others), about 7.3% of the total Non-Tax revenues is classified under the item " Other URA", making it difficult for one to identify the actual sources where this revenue is derived.

Peer Reviewer

Opinion: Agree with Comments

Comments: I would not give it a proportion but certainly not all non tax revenue is presented. In part this is because of uncertainty about these revenue sources

Government Reviewer

Opinion: Agree with Comments

Comments: The EBP presents information on most individual sources of non-tax revenues for the budget year (such as temporary road licenses, Drivers permits, land transfer fees, high court fees, mining fees and company regulation fees among others) "Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2017/18, Produced by Ministry of Finance, Planning and Economic Development Volume 1: Central Government Votes for the year ending in the 30th June 2018 Table 2: Revenue projections FY 2017/2018 Available online at: http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Draft%20Estimates%20040417_0203_0.pdf"

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)?

- a. (100) Yes, multi-year estimates of revenue are presented by category.
- b. (0) No, multi-year estimates of revenue are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2016/17, Produced by Ministry of Finance, Planning and Economic Development , TABLE 1: FISCAL FRAMEWORK FY 2012/13 - FY 2019/20, page 1 Available online at: http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Central%20Government%20Draft%20Estimates%20FY%202016_17.pdf

Comments: Researcher: The Executive's Budget Proposal presents information on revenue estimates by category for a multi-year period, i.e three years beyond the budget year (i.e up-to FY 2019/20). However, the information presented is for aggregated sources such as tax , non-tax and oil revenues.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The Executive's Budget Proposal presents information on revenue estimates by category for a multi-year period, i.e three years beyond the budget year (i.e up-to FY 2021/22). "Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2017/18, Produced by Ministry of Finance, Planning and Economic Development , TABLE 1: FISCAL FRAMEWORK FY 2015/16 - FY 2021/22 Available online at: http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Draft%20Estimates%20040417_0203_0.pdf"

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)?

- a. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- d. (0) No, multi-year estimates for individual sources of revenue are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: Though the Executives Budget Proposal presents revenue estimates for the different sources of revenue in Uganda (such as Tax and Non- Tax revenues), for a period of 3 years beyond the budget year, the individual sources of these revenues (i.e what constitutes sources such as tax, non-tax revenues) is not presented for multiple years. What is presented are detailed estimates for each of the individual sources for the budget year as well as for the years prior to the budget year (i.e FY2012/13 - FY 2016/17)

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Fiscal framework in the budget estimates present revenues and grants over a multi-year period in accordance to the Medium Term Expenditure Framework

Government Reviewer

Opinion: Agree with Comments

Comments: The Executives Budget Proposal presents revenue estimates for the different sources of revenue in Uganda (such as Tax and Non- Tax revenues), for a period of 3 years beyond the budget year

Researcher response: I can confirm that the score as well as the comments are correct. I have also reviewed other supporting document and this confirms the score and comment.

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?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Background to the Budget Fiscal Year 2016/17, June 2016- Produced by Ministry of finance, Planning and Economic Development , Section 4.3.3: Public Debt Management, pages 49-52 Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Background%20to%20the%20Budget%202016.pdf>) Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2016/17, Produced by Ministry of Finance, Planning and Economic Development, TABLE 1: FISCAL FRAMEWORK FY 2012/13 - FY 2019/20 Page 1 Available online at: http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Central%20Government%20Draft%20Estimates%20FY%202016_17.pdf)

Comments: Researcher: The Executive's Budget Proposal's supporting documents i.e Background to the Budget) provides information on two estimates related to government borrowing and debt. These include: the total debt outstanding, and interest payments (both domestic and external) on the debt as at end of March 2016. However, though the amount of net lending for the budget year (as well as projections up to FY 2019/20) as what is not indicted in this document is the amount of net new borrowing required during the budget year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The Executive's Budget Proposal's supporting documents i.e Background to the Budget) provides information on two estimates related to government borrowing and debt. These include: the total debt outstanding, and interest payments (both domestic and external) on the debt as at end of Dec 2016 "Background to the Budget Fiscal Year 2017/18, June 2017- Produced by Ministry of finance, Planning and Economic Development , Section 4.3.3: Public Debt Stock, Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Background%20to%20the%20Budget%20FY-2017.18.pdf>) Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2017/18, Produced by Ministry of Finance, Planning and Economic Development, TABLE 1: FISCAL FRAMEWORK FY 2015/16 - FY 2021/22 "

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.)

- a. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Background to the Budget Fiscal Year 2016/17, June 2016 Produced by Ministry of finance, Planning and Economic Development Section 4.3.3: Public Debt Management, pages 49-52 Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Background%20to%20the%20Budget%202016.pdf>)

Comments: Researcher: The Executive's Budget Proposal's supporting documents i.e Background to the Budget) provides information on the composition of the total outstanding debt as at end of March 2016, as well as the related to government borrowing and debt (both domestic and external) . This includes the total debt outstanding as at end of March 2016, interest (both domestic and external) due on the debt. However, information such as the maturity profile for the debt is excluded.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: some information not explicitly mentioned like the maturity of the debt

Government Reviewer

Opinion: Agree with Comments

Comments: The Executive's Budget Proposal's supporting documents i.e Background to the Budget) provides information on the composition of the total outstanding debt , as well as the related to government borrowing and debt (both domestic and external) . This includes the total debt outstanding as at end of March 2017, interest (both domestic and external) due on the debt. "Background to the Budget Fiscal Year 2017/18, June 2017 Produced by Ministry of finance, Planning and Economic Development Section 4.3.3: Public Debt Stock "

IBP comment: The response has been changed from B to C because one core element is not included.The EBP for FY 2016/17 is the correct document to use in OBS 2017 as it was the most recent EBP published before the research cut-off date of 31 December 2016. The EBP for FY 2017/18 suggested by the government was not published until April 2017 so cannot be used for this question.

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.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Budget Speech, FY 2016/17. Produced by the Ministry of Finance, Planning and Economic Development ECONOMIC PERFORMANCE AND OUTLOOK ECONOMIC PERFORMANCE pages 2-7 Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Budget%20Speech%202016.pdf> Background to the Budget Fiscal Year 2016/17, June 2016, Produced by Ministry of finance, Planning and Economic Development Table 7.1: Macroeconomic Assumptions for FY2014/15 – FY2020/21, page 148 Section 4.3.3: Public Debt Management, pages 49-52 Table 2.1: Selected EAC Economic Indicators, page 8 Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Background%20to%20the%20Budget%202016.pdf>

Comments: Researcher: The FY 2016/17 Budget speech provides information on the macro economic forecast upon which the 2016/17 budget projections are based. Some of those presented include: the projected growth for the country for the budget year (i.e FY 2016/17), the estimated total national economic output for FY 2015/16, performance of key sectors of the economy (such as agriculture, industry, services, etc), the country's import bill for the 12 months ending March 2016, the Balance of Payments position as at March 2016, annual inflation rate as at May 2016, the country's foreign exchange reserves at at end of April 2016, the budget deficit for FY 2015/16 and the status of the country's public debt as at end of June 2016 as well as the Central Bank rate for the period 2015 to March 2016, estimates of nominal GDP at market prices (up to the period FY 2020/21), Real GDP growth, etc However, some core information such as that of interest rates is excluded

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The FY 2017/18 Budget speech provides information on the macro economic forecast upon which the 2017/18 budget projections are based. Some of those presented include: the projected growth for the country for the budget year (i.e FY 2017/18), the estimated total national economic output for FY 2017/18, performance of key sectors of the economy (such as agriculture, industry, services, etc), the International Reserves position as at December 2016, annual inflation rate, the country's foreign exchange reserves and the status of the country's public debt as at end of Dec 2016 as well as the Real GDP growth, etc "Budget Speech, FY 2017/18. Produced by the Ministry of Finance, Planning and Economic Development ECONOMIC PERFORMANCE AND OUTLOOK ECONOMIC PERFORMANCE Available online at: http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/201718-Budget-Speech_For-Circulation.pdf"

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.)

- a. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Background to the Budget Fiscal Year 2016/17, June 2016, Produced by Ministry of finance, Planning and Economic Development Monetary and Financial Sector Developments, page 26-30 Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>

(<http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Background%20to%20the%20Budget%202016.pdf>) Budget Speech, FY 2016/17: Produced by Ministry of Finance, Planning and Economic Development: ECONOMIC OUTLOOK, section 22, page 7

Comments: Researcher: The Background to the Budget for FY 2016/17 presents some information on the impact of some macro-economic assumptions on the previous budget (i.e FY 2015/16), i.e the effect of the monetary policy on prices and exchange rate, effect of the exchange rate on oil prices, etc but not for FY 2016/17 However, though no information is provided on the impact of the different macro-economic assumptions on the current budget (i.e FY 2016/17), the Budget Speech provides some information on macro-economic forecast for growth for the FY 2016/17 but not for any other variables above.

Peer Reviewer

Opinion: Agree with Comments

Comments: Some information not presented eg the Sensitivity Analysis

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The Background to the Budget for FY 2017/18 presents some information on the impact of some macro-economic assumptions on the previous budget i.e the effect of the monetary policy on prices and exchange rate, effect of the exchange rate on oil prices, etc "Background to the Budget Fiscal Year 2017/18, June 2017, Produced by Ministry of finance, Planning and Economic Development Budget Speech, FY 2017/18: Produced by Ministry of Finance, Planning and Economic Development: ECONOMIC OUTLOOK, "

IBP comment: The EBP for FY 2016/17 is the correct document to use in OBS 2017 as it was the most recent EBP published before the research cut-off date of 31 December 2016. The EBP for FY 2017/18 suggested by the government was not published until April 2017 so cannot be used for this question.

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?

- a. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Budget Speech, FY 2016/17. Produced by the Ministry of Finance, Planning and Economic Development G. DOMESTIC RESOURCE MOBILIZATION, pages 30-31 Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>

(<http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Budget%20Speech%202016.pdf>)

Comments: Researcher: In FY 2016/17, a number of policy proposals have been made by government, which will affect both revenue and expenditure. For instance, the government is proposing to increase Excise duties on diesel and petrol by Shs. 100/=, soft cup cigarettes to Shs. 50,000/= per 1000 sticks and Hinge Lid cigarettes to Shs. 80,000/= per 1000 sticks, sweets and confectioneries to 20%, Increase from 1% to 1.5% in Stamp duty on transfer of property, increase from Shs. 5,000,000/= to Shs. 20,000,000/= Registration Fees for personalized number plates. However, there is no indication in this document how much revenue the government plans to raise or forego by implementing some of these proposals.

Peer Reviewer

Opinion: Agree with Comments

Comments: The narrative is provided in the budget documents but not so comprehensively.

Government Reviewer

Opinion: Agree with Comments

Comments: In FY 2017/18, a number of policy proposals have been made by government, which will affect both revenue and expenditure. "Budget Speech, FY 2017/18. Produced by the Ministry of Finance, Planning and Economic Development "

Researcher response: After reviewing this document again, there is no indication in it on how new policies affects expenditure, hence, the answer has been changed from B to D.

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?

- a. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- d. (0) No, information that shows how new policy proposals affect revenues is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Budget Speech, FY 2016/17. Produced by the Ministry of Finance, Planning and Economic Development Section G. DOMESTIC RESOURCE MOBILIZATION, pages 30-32 Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Budget%20Speech%202016.pdf>

Comments: Researcher: The Background to the budget FY 2016/17 presents information on new policy proposals aimed at raising additional revenue to finance the national budget. For instance, the government is allocating Shs. 8 billion to implement the Taxpayer Registration Expansion Project (TREP) to enhance coordination between institutions such as the Uganda Revenue Authority (URA), Uganda Registration Service Bureau (URSB), Kampala Capital City Authority (KCCA) and other local authorities. Though this move is expected to generate more local revenue by bringing informal businesses into the tax net, there is no mention in this document how much revenue is expected to be generated from this proposal as well as other similar tax proposals put forward in the financial year licensing and registration.

Peer Reviewer

Opinion: Agree with Comments

Comments: While the policy proposals are made, they do not explicitly show impact on revenue.

Government Reviewer

Opinion: Agree with Comments

Comments: The Background to the budget FY 2017/18 presents information on new policy proposals aimed at raising additional revenue to finance the national budget. Budget Speech, FY 2017/18. Produced by the Ministry of Finance, Planning and Economic Development

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)?

a. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.

c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.

d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.

e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2016/17, Produced by Ministry of Finance, Planning and Economic Development :Volume 1: Central Government Votes for the year ending in the 30th June 2017 Table 3: MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) 2015/16 - 2020/21 (Excl. Arrears and AIA) Ushs.Bn (<http://ushs.Bn>), pages 3-6 Available online at: Mar 23, 2016 http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Central%20Government%20Draft%20Estimates%20FY%202016_17.pdf)

Background to the Budget Fiscal Year 2016/17, June 2016 Produced by Ministry of finance, Planning and Economic Development Table 29 a: Economic Classification of Central Government recurrent expenditures 2011/12-2015/16, page 192, Table 30 a: Function Classification of Central Government Development expenditures 2011/12-2015/16, page 193, Table 31 a: Economic Classification of Central Government Development expenditure 2011/12-2015/16, page 194, Table 36: Medium Term Expenditure Framework (Excluding energy savings, arrears a non-VAT), billion shillings, 2015/16-2020/2021, pages 200-208 Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Background%20to%20the%20Budget%202016.pdf>

Comments: Researcher: In the Executives Budget proposal (i.e. Draft Estimates of Revenue and Expenditure FY 2016/17), though the sub-heading for Table 3 shows the MTEF figures including FY 2015/16 (i.e BY-1) where all the expenditures presented in the table are presented by all the 2 expenditure classifications (i.e Economic and functional), the actual content in this table does not reflect the FY 2015/16. Instead it shows FY2016/18 as the first year within the MTEF figures (which could have been an error on the part of the drafters) In addition, expenditures for all relevant sub-sectors, parastatals and programs within a particular ministry are presented. All these expenditures are classified into recurrent and development expenditures.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: In the Executives Budget proposal (i.e. Draft Estimates of Revenue and Expenditure FY 2017/18), Tables v3 at vote level shows the expenditures by all the 2 expenditure classifications (i.e Economic and functional) In addition, expenditures for all relevant sub-sectors, parastatals and programs within a particular ministry are presented. All these expenditures are classified into recurrent and development expenditures." "Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2017/18, Produced by Ministry of Finance, Planning and Economic Development :Volume 1: Central Government Votes for the year ending in the 30th June 2018 Table 3: MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) 2017/18 - 2021/22 (Excl. Arrears and AIA) Ushs.Bn (<http://ushs.Bn>) Background to the Budget Fiscal Year 2017/18, June 2017 Produced by Ministry of finance, Planning and Economic Development "

IBP comment: The EBP for FY 2016/17 is the correct document to use in OBS 2017 as it was the most recent EBP published before the research cut-off date of 31 December 2016. The EBP for FY 2017/18 suggested by the government was not published until April 2017 so cannot be used for this question.

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)?

- a. (100) Yes, programs accounting for all expenditures are presented for BY-1.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- d. (0) No, expenditures are not presented by program for BY-1.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2016/17, Produced by Ministry of Finance, Planning and Economic Development : Volume 1: Central Government Votes for the year ending in the 30th June 2017 Table 5: FY 2016/17 PAF Budget Projections by Programme and Project (UGX Bn), pages 17-32 Available online at: Mar 23, 2016
<http://budget.go.ug/budget/sites/default/files/National%20Bu...>

(http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Central%20Government%20Draft%20Estimates%20FY%202016_17.pdf)

Comments: Researcher: In the Executive's budget proposal, all expenditures for individual programs (within each Government Ministry, Agency or Department) for the preceding budget year are presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: "Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2017/18, Produced by Ministry of Finance, Planning and Economic Development : Volume 1: Central Government Votes for the year ending in the 30th June 2017 Table 5: FY 2017/178PAF Budget Projections by Programme and Project (UGX Bn), Available online at: Mar 23, 2017 <http://budget.go.ug/budget/sites/default/files/National%20Bu...>
(http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Draft%20Estimates%20040417_0203_0.pdf)"

IBP comment: The EBP for FY 2016/17 is the correct document to use in OBS 2017 as it was the most recent EBP published before the research cut-off date of 31 December 2016. The EBP for FY 2017/18 suggested by the government was not published until April 2017 so cannot be used for this question.

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?

- a. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: b.

Sources: Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2016/17, Produced by Ministry of Finance, Planning and Economic Development :Volume 1: Central Government Votes for the year ending in the 30th June 2017 Table 5: FY 2016/17 PAF Budget Projections by Programme and Project (UGX Bn), pages 17-32 Available online at: Mar 23, 2016
<http://budget.go.ug/budget/sites/default/files/National%20Bu...>

(http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Central%20Government%20Draft%20Estimates%20FY%202016_17.pdf)

Comments: Researcher: In the Executive's Budget proposal and supporting documents (i.e the Draft Estimates of Revenue and Expenditure FY 2016/17, and the Background to the Budget), the approved budget for FY 2015/16 (i.e the year prior the budget year) is presented. However, no information is presented on actual expenditures that have been updated from the original enacted levels to reflect actual expenditures

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: "Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2017/18, Produced by Ministry of Finance, Planning and Economic Development :Volume 1: Central Government Votes for the year ending in the 30th June 2018 Table 5: FY 2017/18 PAF Budget Projections by Programme and Project (UGX Bn), Available online at: Mar 23, 2017 <http://budget.go.ug/budget/sites/default/files/National%20Bu...>
(http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Draft%20Estimates%20040417_0203_0.pdf)"

IBP comment: The EBP for FY 2016/17 is the correct document to use in OBS 2017 as it was the most recent EBP published before the research cut-off date of 31 December 2016. The EBP for FY 2017/18 suggested by the government was not published until April 2017 so cannot be used for this question.

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)?

- a. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Background to the Budget Fiscal Year 2016/17, June 2016: Produced by Ministry of Finance, Planning and Economic Development Table 22: Budgetary Central Government financial operations (GFSM 2001 framework), page 187, Table 25; Classification of Budgetary Central Government Outlays (GFSM 2001 framework), pGE 189, Table 29 a: Economic Classification of Central Government recurrent expenditures 2011/12-2015/16, page 192, Table 30 a: Function Classification of Central Government Development expenditures 2011/12-2015/16, page 193, Table 31 a: Economic Classification of Central Government Development expenditure 2011/12-2015/16, page 194 Available online at:

<http://budget.go.ug/budget/sites/default/files/National%20Bu...>

(<http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Background%20to%20the%20Budget%202016.pdf>)

Comments: Researcher: The Background to the budget (FY 2016/17) presents estimates of expenditure for more than one year prior to the budget year (that is, FY 2014/15) by either administrative, economic, or functional classification. However, expenditures for some ministries, departments and agencies as well as some projects/programs for the same period are not presented in this document

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The Background to the budget (FY 2017/18) presents estimates of expenditure for more than one year prior to the budget year (that is, FY 2015/16) by either administrative, economic, or functional classification. However, expenditures for some ministries, departments and agencies as well as some projects/programs for the same period are not presented in this document "Background to the Budget Fiscal Year 2017/18, June 2017: Produced by Ministry of Finance, Planning and Economic Development Table 22: Budgetary Central Government financial operations (GFSM 2001 framework), Table 25; Classification of Budgetary Central Government Outlays (GFSM 2001 framework), Table 29 a: Economic Classification of Central Government recurrent expenditures 2012/13-2017/18, Table 30 a: Function Classification of Central Government Development expenditures 2012/13-2017/18, Table 31 a: Economic Classification of Central Government Development expenditure 2012/13-2017/18 Available online at:

<http://budget.go.ug/budget/sites/default/files/National%20Bu...>

(<http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Background%20to%20the%20Budget%20FY-2017.18.pdf>)"

IBP comment: The EBP for FY 2016/17 is the correct document to use in OBS 2017 as it was the most recent EBP published before the research cut-off date of 31 December 2016. The EBP for FY 2017/18 suggested by the government was not published until April 2017 so cannot be used for this question.

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)?

- a. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.
- c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.
- d. (0) No, not expenditures are presented by program for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Ministerial Policy statements, produced by various Ministries for FY 2016/17 e.g Health Sector Ministerial Policy Statement for FY 2016/17, By Hon. Minister of Health, Dr Elioda Tumwesigye Sector MTEF Budget Allocations, page xii - xv Available online at:

<http://budget.go.ug/budget/sites/default/files/Sector%20Spen...>

(http://budget.go.ug/budget/sites/default/files/Sector%20Spending%20Agency%20Budgets%20and%20Performance/Ministry%20of%20Health_0.pdf)

Ministerial Policy statement, Ministry of Education and sports, FY 2016/17, Produced by ministry of Education and Sports: Table V3.2: Past and Medium Term Key Vote Output Indicators*, e.g pages 91-92

Comments: Researcher: In the various Ministerial Policy statements produced by various Ministries for FY 2016/17, expenditures for individual programs for more than one year preceding the budget year (that is, FY 2014/15) are presented. Since the format for all Ministerial Policy statements is the same, this practice is done by all various ministries

Peer Reviewer

Opinion: Agree with Comments

Comments: Most of this expenditures for individual programmes are detailed in sector Ministerial Policy Statements, which are discussed and approved by Parliament

Government Reviewer

Opinion: Agree with Comments

Comments: In the various Ministerial Policy statements produced by various Ministries for FY 2017/18, expenditures for individual programs for more than one year preceding the budget year (that is, FY 2015/16) are presented. Since the format for all Ministerial Policy statements is the same, this practice is done by all various ministries "Ministerial Policy statements, produced by various Ministries for FY 2017/18 e.g Health Sector Ministerial Policy Statement for FY 2017/18, By Hon. Minister of Health, Dr Elioda Tumwesigye Sector MTEF Budget Allocations, page xii - xv Available online at:

<http://budget.go.ug/budget/sites/default/files/Sector%20Spen...>

(http://budget.go.ug/budget/sites/default/files/Sector%20Spending%20Agency%20Budgets%20and%20Performance/Ministry%20of%20Health_0.pdf)
Ministerial Policy statement , Ministry of Education and sports, FY 2017/18, Produced by ministry of Education ans Sports: Table V3.2: Past and Medum Term Key Vote Output Indicators**"

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?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Background to the Budget Fiscal Year 2016/17, June 2016, Produced by Ministry of Finance, Planning and Economic Development Table 23: Expenditure including donor Projects by National Budgetary Framework : Sector Classifications , 2010/11-2015/16 (Billion Shillings), page 188.

Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>

(<http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Background%20to%20the%20Budget%202016.pdf>)

Comments: Researcher: In the Executive's Budget Proposal supporting documents, the most recent year for which all expenditures reflect actual outcomes is FY 2014/15, which is at least 2 years prior the budget year.

Peer Reviewer

Opinion: Agree with Comments

Comments: The expenditures in the budget documents shown outcomes for at least 2 years before the current FY

Government Reviewer

Opinion: Agree with Comments

Comments: In the Executive's Budget Proposal supporting documents, the most recent year for which all expenditures reflect actual outcomes is FY 2015/16, which is at least 2 years prior the budget year. "Background to the Budget Fiscal Year 2017/18, June 2018, Produced by Ministry of Finance, Planning and Economic Development Table 23: Expenditure including donor Projects by National Budgetary Framework : Sector Classifications , 2011/12-2017/18 (Billion Shillings). Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>
(<http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Background%20to%20the%20Budget%20FY-2017.18.pdf>)"

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)?

- a. (100) Yes, revenue estimates for BY-1 are presented by category.
- b. (0) No, revenue estimates for BY-1 are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Background to the Budget Fiscal Year 2016/17, June 2016 Produced by Ministry of Finance, Planning and Economic Development Table 7.3: Medium-Term Fiscal Projections, page 151 Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>

(<http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Background%20to%20the%20Budget%202016.pdf>) Draft

Estimates of Revenue and Expenditure (Recurrent and Development), FY 2016/17, Produced by Ministry of Finance, Planning and Economic Development : Volume 1: Central Government Votes for the year ending in the 30th June 2017 TABLE 1: FISCAL FRAMEWORK FY 2012/13 - FY 2019/20, page 1, Table 2: Revenue projections FY 2016/2017, page 2 Available online at:

<http://budget.go.ug/budget/sites/default/files/National%20Bu...>

(http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Central%20Government%20Draft%20Estimates%20FY%202016_17.pdf)

Comments: Researcher: In both the Executives Budget Proposal and the Supporting budget documents (i.e Background to the Budget), revenues are presented by category (i.e tax and non-tax revenues, grants, loans, etc). This is presented from the period 2012/13, which reflects, at least one year prior to the budget year

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: In both the Executives Budget Proposal and the Supporting budget documents (i.e Background to the Budget), revenues are presented by category (i.e tax and non-tax revenues, grants, loans, etc). This is presented from the period 2013/14, which reflects, at least one year prior to the budget year "Background to the Budget Fiscal Year 2017/18, June 2017 Produced by Ministry of Finance, Planning and Economic Development Table 7.3: Medium-Term Fiscal Projections, page 151 Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>
(<http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Background%20to%20the%20Budget%20FY-2017.18.pdf>) Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2017/18, Produced by Ministry of Finance, Planning and Economic Development : Volume 1: Central Government Votes for the year ending in the 30th June 2017 TABLE 1: FISCAL FRAMEWORK FY 2013/14 - FY 2020/21, page 1, Table 2: Revenue projections FY 2017/2018, page 2 Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>
(http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Draft%20Estimates%20040417_0203_0.pdf)"

IBP comment: The EBP for FY 2016/17 is the correct document to use in OBS 2017 as it was the most recent EBP published before the research cut-off date of 31 December 2016. The EBP for FY 2017/18 suggested by the government was not published until April 2017 so cannot be used for this question.

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)?

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- d. (0) No, individual sources of revenue are not presented for BY-1.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Background to the Budget Fiscal Year 2016/17, June 2016 Produced by Ministry of Finance, Planning and Economic Development Table 7.3: Medium-Term Fiscal Projections, page 151 Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Budget%202016.pdf> Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2016/17, Produced by Ministry of Finance, Planning and Economic Development : Volume 1: Central Government Votes for the year ending in the 30th June 2017 TABLE 1: FISCAL FRAMEWORK FY 2012/13 - FY 2019/20, page 1, Table 2: Revenue projections FY 2016/2017, page 2 Available online at: http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Central%20Government%20Draft%20Estimates%20FY%202016_17.pdf

Comments: Researcher: Both the Executive's Budget Proposal as well as the supporting budget documents present individual sources of revenue for the year preceding the budget year (i.e FY 2015/16).

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: I would give it a less score because not all revenues is presented, especially non-tax revenue

Government Reviewer

Opinion: Agree with Comments

Comments: "Background to the Budget Fiscal Year 2017/18, June 2017 Produced by Ministry of Finance, Planning and Economic Development Table 7.3: Medium-Term Fiscal Projections Available online at: http://budget.go.ug/budget/sites/default/files/National%20Budget%202017_18.pdf Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2017/18, Produced by Ministry of Finance, Planning and Economic Development : Volume 1: Central Government Votes for the year ending in the 30th June 2017 TABLE 1: FISCAL FRAMEWORK FY 2013/14 - FY 2020/21, Table 2: Revenue projections FY 2017/2018 Available online at: http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Draft%20Estimates%20040417_0203_0.pdf"

Researcher response: Based on the reviewer's comments, the response has been changed from A to B. Even though the majority of individual revenue sources (for both tax and Non-Tax revenues) for BY-1 are presented, some revenue sources are presented as a block (i.e under other revenues) and are not disaggregated to show the individual sources. For instance, under Non-Tax revenues, 14.65 of the revenue is not disaggregated (since it is indicated under other revenues and MDAs).

IBP comment: The reference made by the government reviewer to the 2017/2018 document should not be consider for this analysis as we are assessing the 2016/2017 EBP.

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?

- a. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Background to the Budget Fiscal Year 2016/17, June 2016 Produced by Ministry of Finance, Planning and Economic Development Table 7.3: Medium-Term Fiscal Projections, page 151 Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Budget%202016.pdf> Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2016/17, Produced by Ministry of Finance, Planning and Economic Development : Volume 1: Central Government Votes for the year ending in the 30th June 2017 TABLE 1: FISCAL FRAMEWORK FY 2012/13 - FY 2019/20, page 1, Table 2: Revenue projections FY 2016/2017, page 2 Available online at: http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Central%20Government%20Draft%20Estimates%20FY%202016_17.pdf

Comments: Researcher: In the Executive's Budget Proposal as well as its supporting budget documents, the original estimates of revenue for FY 2015/16 have been updated to reflect actual revenue collections.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: In the Executive's Budget Proposal as well as its supporting budget documents, the original estimates of revenue for FY 2016/17 have been updated to reflect actual revenue collections. "Background to the Budget Fiscal Year 2017/18, June 2017 Produced by Ministry of Finance, Planning and Economic Development Table 7.3: Medium-Term Fiscal Projections, Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Budget%20FY-2017.18.pdf>) Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2017/18, Produced by Ministry of Finance, Planning and Economic Development : Volume 1: Central Government Votes for the year ending in the 30th June 2017 TABLE 1: FISCAL FRAMEWORK FY 2013/14 - FY 2020/21, page 1, Table 2: Revenue projections FY 2017/2018, page 2 Available online at: http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Draft%20Estimates%20040417_0203_0.pdf"

IBP comment: The EBP for FY 2016/17 is the correct document to use in OBS 2017 as it was the most recent EBP published before the research cut-off date of 31 December 2016. The EBP for FY 2017/18 suggested by the government was not published until April 2017 so cannot be used for this question.

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)?

- a. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
- b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Background to the Budget Fiscal Year 2016/17, June 2016, Produced by Ministry of Finance, Planning and Economic Development : Table 7.3: Medium-Term Fiscal Projections, page 151 Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Budget%20FY-2016.pdf>) Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2016/17, Produced by Ministry of Finance, Planning and Economic Development : Volume 1: Central Government Votes for the year ending in the 30th June 2017 TABLE 1: FISCAL FRAMEWORK FY 2012/13 - FY 2019/20, page 1, Table 2: Revenue projections FY 2016/2017, page 2 Available online at: http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Central%20Government%20Draft%20Estimates%20FY%202016_17.pdf)

Comments: Researcher: The Executive's Budget Proposal as well as its supporting budget documents (i.e Background t the Budget) presents revenue estimates by category (such as tax and non-tax) from the period FY 2012/13, which is 2 years and more than the budget year

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The Executive's Budget Proposal as well as its supporting budget documents (i.e Background t the Budget) presents revenue estimates by category (such as tax and non-tax) from the period FY 2013/14, which is 2 years and more than the budget year "Background to the Budget Fiscal Year 2017/18, June 2017, Produced by Ministry of Finance, Planning and Economic Development : Table 7.3: Medium-Term Fiscal Projections Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Budget%20FY-2017.18.pdf>) Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2017/18, Produced by Ministry of Finance, Planning and Economic Development : Volume 1: Central Government Votes for the year ending in the 30th June 2017 TABLE 1: FISCAL FRAMEWORK FY 2013/14 - FY 2020/21, page 1, Table 2: Revenue projections FY 2017/2018, page 2 Available online at: http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Draft%20Estimates%20040417_0203_0.pdf"

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)?

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2016/17, Produced by Ministry of Finance, Planning and Economic Development : Volume 1: Central Government Votes for the year ending in the 30th June 2017 Table 2: Revenue projections FY 2016/2017, page 2 Available online at: http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Central%20Government%20Draft%20Estimates%20FY%202016_17.pdf)

Comments: Researcher: The Executive's Budget Proposal presents individual sources of revenue for more than one year prior to the budget year (i.e from FY 2012/13, accounting for at least two-thirds of, but not all, revenue two years prior to the budget year (i.e BY-2)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments

Comments: The Executive's Budget Proposal presents individual sources of revenue for more than one year prior to the budget year (i.e from FY 2013/14, accounting for at least two-thirds of, but not all, revenue two years prior to the budget year (i.e BY-2) "Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2017/18, Produced by Ministry of Finance, Planning and Economic Development : Volume 1: Central Government Votes for the year ending in the 30th June 2017 Table 2: Revenue projections FY 2017/2018, page 2 Available online at:

<http://budget.go.ug/budget/sites/default/files/National%20Bu...>

(http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Draft%20Estimates%20040417_0203_0.pdf)"

IBP comment: The EBP for FY 2016/17 is the correct document to use in OBS 2017 as it was the most recent EBP published before the research cut-off date of 31 December 2016. The EBP for FY 2017/18 suggested by the government was not published until April 2017 so cannot be used for this question.

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?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2016/17, Produced by Ministry of Finance, Planning and Economic Development : Volume 1: Central Government Votes for the year ending in the 30th June 2017 Table 2: Revenue projections FY 2016/2017, page 2 Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>

(http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Central%20Government%20Draft%20Estimates%20FY%202016_17.pdf)

Comments: Researcher: In the Executive's Budget Proposal, the most recent year presented for which all revenues reflect actual outcomes is FY 2014/15, which is two year prior to the budget year.

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments

Comments: In the Executive's Budget Proposal, the most recent year presented for which all revenues reflect actual outcomes is FY 2015/16, which is two year prior to the budget year. "Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2017/18, Produced by Ministry of Finance, Planning and Economic Development : Volume 1: Central Government Votes for the year ending in the 30th June 2017 Table 2: Revenue projections FY 2017/2018, page 2 Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>

(http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Draft%20Estimates%20040417_0203_0.pdf)"

IBP comment: The EBP for FY 2016/17 is the correct document to use in OBS 2017 as it was the most recent EBP published before the research cut-off date of 31 December 2016. The EBP for FY 2017/18 suggested by the government was not published until April 2017 so cannot be used for this question.

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 proceeding 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.)

- a. (100) Yes, information beyond the core elements is presented for government debt.
- b. (67) Yes, the core information is presented for government debt.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to government debt is not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2016/17, Produced by Ministry of Finance, Planning and Economic Development Treasury Operations, pages 741-745 Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>

(http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Central%20Government%20Draft%20Estimates%20FY%202016_17.pdf)

Background to the Budget Fiscal Year 2016/17, June 2016 Produced by Ministry of finance, Planning and Economic Development Table 7.2: Resource Projections for FY2016/17-FY2020/21 (Shs. Bn), page 149 Table 37: Outstanding Uganda public external debt by creditor, million US dollars, 2013/14 - 2015/16 Table 4.7: Central Government Fiscal Operations for the Fiscal years 2013/14-2015/16 (2001 GFS Format), (Shs, Billion, unless

otherwise stated) Source: Ministry of Finance, Planning and Economic Development Outturn, page 40, Table 7.3: Medium-Term Fiscal Projections, page 151, Public Debt Position as at End March 2016, page 49, 4.3.4 Government Expenditure Performance, page 52 Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>

(<http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Background%20to%20the%20Budget%202016.pdf>) Report on Public Debt (Domestic and External loans), Guarantees and other Financial Liabilities and Grants for FY 2015/16, Presented to Parliament by Hon. Matia Kasajja, Minister for Finance, Planning and Economic Development, March 2016, Table 13: Creditor Terms., page 25 Available online at:

Comments: Researcher: The Executive's Budget proposal contains information on total debt outstanding at the end of FY 2015/16 (for Concessional project loans, Non-concessional loans as well as domestic debt, the amortisation, the outstanding Uganda public external debt by creditor, domestic arrears, loan interest, commitment fees, interest on debt instruments such as bonds, treasury bills, the amount of net borrowing (less Payables (domestic arrears repayments) and less Net lending for policy purposes) for FY 2015/16, the maturity period (in years), Grace period (in years), service charge, etc.

Peer Reviewer

Opinion: Agree with Comments

Comments: Not only is this information in the Background to the Budget but also in the Budget Estimates

Government Reviewer

Opinion: Agree with Comments

Comments: "Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2017/18, Produced by Ministry of Finance, Planning and Economic Development Treasury Operations Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>

(http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Draft%20Estimates%20040417_0203_0.pdf) Background to the Budget Fiscal Year 2017/18, June 2017 Produced by Ministry of finance, Planning and Economic Development Table 7.2: Resource Projections for FY2017/18–FY2020/21 (Shs. Bn) Table 37: Outstanding Uganda public external debt by creditor, million US dollars, 2014/15 - 2016/17 Table 4.7: Central Government Fiscal Operations for the Fiscal years 2014/15–2016/17 (2001 GFS Format), (Shs, Billion, unless otherwise stated) Source: Ministry of Finance, Planning and Economic Development Outturn, Table 7.3: Medium-Term Fiscal Projections, Public Debt Position as at End March 2017, 4.3.4 Government Expenditure Performance, Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>

(<http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Background%20to%20the%20Budget%20FY-2017.18.pdf>) Report on Public Debt (Domestic and External loans), Guarantees and other Financial Liabilities and Grants for FY 2016/17, Presented to Parliament by Hon. Matia Kasajja, Minister for Finance, Planning and Economic Development, March 2017, Table 13: Creditor Terms., Available online at:"

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?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Report on Public Debt (Domestic and External loans), Guarantees and other Financial Liabilities and Grants for FY 2015/16, Presented to Parliament by Hon. Matia Kasajja, Minister for Finance, Planning and Economic Development, March 2016 Section 3.0. Government Indebtedness: Table 1: Total Public Debt by source category as at 31st December 2015 (USD Billion), page 9 Available online at: <http://mambosms.ug/Data/atha/finance/dmdocuments/Report%20on...>

(<http://mambosms.ug/Data/atha/finance/dmdocuments/Report%20on%20Public%20Debt,%20Guarantees%20and%20Grants%20FY%202015%20-16.pdf>)

Comments: Researcher: The most recent information presented in the Report on Public Debt, Guarantees and Grants for FY 2015/16 for which debt figures reflect actual outcomes is for First half of FY 2015/16 (i.e End of December 2015), which is at least two 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.)

- a. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
- b. (67) Yes, the core information is presented for all extra-budgetary funds.
- c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- d. (0) No, information related to extra-budgetary funds is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Report on Public Debt (Domestic and External loans), Guarantees and other Financial Liabilities and Grants for FY 2015/16, Presented to Parliament by Hon. Matia Kasaija, Minister for Finance, Planning and Economic Development, March 2016 8.0 Development Assistance Managed Outside Government Systems, pages 39-41 Available online at: <http://www.finance.go.ug/dmdocuments/Report%20on%20Public%20...> (<http://www.finance.go.ug/dmdocuments/Report%20on%20Public%20Debt,%20Guarantees%20and%20Grants%20FY%202015%20-16.pdf>)

Comments: Researcher: In the report on loans and guarantees, some information on disbursement of extra-budgetary funds for FY 2016/17 are presented (per sector and per donor). However, some important details are excluded, some of which include the: a statement of purpose or policy rationale for the extra-budgetary fund; complete income, expenditure, and financing data on a gross basis as well as the actual projects on which these funds have been spent.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: In the report on loans and guarantees, some information on disbursement of extra-budgetary funds for FY 2017/18 are presented (per sector and per donor).

IBP comment: The EBP for FY 2016/17 is the correct document to use in OBS 2017 as it was the most recent EBP published before the research cut-off date of 31 December 2016. The EBP for FY 2017/18 suggested by the government was not published until April 2017 so cannot be used for this question.

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?

- a. (100) Yes, central government finances are presented on a consolidated basis.
- b. (0) No, central government finances are not presented on a consolidated basis.
- c. Not applicable/other (please comment).

Answer: b.

Sources: N/A

Comments: Researcher: The Executive's Budget Proposal or any supporting budget documentation does not present central government finances (both budgetary and extra-budgetary) on a consolidated basis for the budget year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The Executive's Budget Proposal or any supporting budget documentation does not present central government finances (both budgetary and extra-budgetary) on a consolidated basis for the budget year.

35: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

- a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.
- d. (0) No, estimates of intergovernmental transfers are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Draft Estimates of Revenue and Expenditure (Recurrent and Development) FY 2016/17 Volume II: Local Government Votes for the year ending on the 30th June 2017. Table 3a: Central Government Transfers to Local Governments for FY 2016/17 - Recurrent Grants, pages XIV - XIIx, Table 3b: Central Government Transfers to Local Governments for FY 2016/17 - Development Grants, pages x- xxi Available online at: <http://budget.go.ug/budget/sites/default/files/Individual%20...> (<http://budget.go.ug/budget/sites/default/files/Individual%20LG%20Budgets/Local%20Government%20Draft%20Estimates%20FY%202016-17%20Volume%20II.pdf>)

Comments: Researcher: The Draft Estimates of Revenue and Expenditure (Volume 11, Local Government vote, FY 2016/17) presents estimates of all intergovernmental transfers. However, no narrative discussion is provided in this document to justify these transfers.

Peer Reviewer

Opinion: Agree with Comments

Comments: while the narratives are not provided in volume II of the Draft Estimates to Local Governments, each sector gives Local Governments the Budget and Accountability Requirements, which specify the use of the grants (essentially they are the narratives). These are sometimes referred to as Grant and Budget Information Papers, especially under the new reform on Consolidation of Inter Governmental Fiscal Transfers

Government Reviewer

Opinion: Agree with Comments

Comments: The Draft Estimates of Revenue and Expenditure (Volume 11, Local Government vote, FY 2017/18) presents estimates of all intergovernmental transfers. However, no narrative discussion is provided in this document to justify these transfers. "Draft Estimates of Revenue and Expenditure (Recurrent and Development) FY 2017/18 Volume II: Local Government Votes for the year ending on the 30th June 2017. Table 3a: Central Government Transfers to Local Governments for FY 2017/18 - Recurrent Grants, Table 3b: Central Government Transfers to Local Governments for FY 2017/18 - Development Grants Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...> (<http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Draft%20Estimates%20Book%20Volume%20II%20FY2017-18.pdf>)"

Researcher response: While I agree with peer reviewer 1 that the current budget documents for FY 2017/18 contain information on the allocation formulas for intergovernmental transfers, this information was not included in the documents under review i.e FY 2016/17 since the formulas were not yet concluded by the time the FY 2016/17 documents were finalised and published. Furthermore, this information is contained in the Pre-budget statements (i.e Budget Framework Papers for various sectors) and not in the Executive's Budget proposal. Nevertheless, the comments from the two reviewers do not affect the current score.

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?

- a. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: No such information is provided in the Executive's budget proposal or any other supporting documents

Peer Reviewer

Opinion: Agree with Comments

Comments: Government of Uganda has not yet started the practice of dis-aggregation of expenditure although there are calls from activists to start doing it. The Equal opportunities Commission is now advising MoFPED to issue a 'Certificate of Gender and Equity' to Ministries, Departments and Agencies that meet a certain criteria/assessment of integrating issues of gender and equity into their planned activities and outputs. This process has started but it seems not yet so popular because it is still new and limited sensitization has so far been made

Government Reviewer

Opinion: Agree with Comments

Comments: No such information is provided in the Executive's budget proposal or any other supporting documents

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?

- a. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all transfers to public corporations are presented.
- d. (0) No, estimates of transfers to public corporations are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2016/17, Produced by Ministry of Finance, Planning and Economic Development TABLE 7: Summary Estimates of Statutory Charges on Consolidated Fund for FY 2016/17(USHS'000), page 42 Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>

(http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Central%20Government%20Draft%20Estimates%20FY%202016_17.pdf)

Comments: Researcher: The Executive's Budget proposal provides information on expenditure estimates by vote and vote functions to all government ministries, parastatals, agencies and departments such as. some of these include diplomatic missions, police, Uganda Bureau of standards, etc for government of Uganda and donors- both recurrent and development expenditures. This information is presented for both the budget year and the year prior the budget year, i.e FY 2015/16 and 2016/17. However, no narrative discussion is provided in this document to explain these transfers.

Peer Reviewer

Opinion: Agree with Comments

Comments: The estimates to corporations are presented in the Draft Estimates for Public Corporations and State Enterprises. An example can be found on this URL: <http://www.budget.go.ug/budget/national-budgets-documents?fi...> (http://www.budget.go.ug/budget/national-budgets-documents?field_document_typenational_budg_tid=43&field_financial_yearnationalbud_tid=All)

Government Reviewer

Opinion: Agree with Comments

Comments: The Executives Budget proposal provides information on expenditure estimates by vote and vote functions to all government ministries, parastatals, agencies and departments such as. some of these include diplomatic missions, police, Uganda Bureau of standards, etc for government of Uganda and donors- both recurrent and development expenditures. This information is presented for both the budget year and the year prior the budget year, i.e FY 2017/18 and 2018/19. However, no narrative discussion is provided in this document to explain these transfers." "Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2017/18, Produced by Ministry of Finance, Planning and Economic Development TABLE 7: Summary Estimates of Statutory Charges on Consolidated Fund for FY 2017/18(USHS'000), page 42 Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...> (http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Draft%20Estimates%20040417_0203_0.pdf)"

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.)

- a. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- b. (67) Yes, the core information is presented for all quasi-fiscal activities.
- c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- d. (0) No, information related to quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Background to the Budget Fiscal Year 2016/17, June 2016 Produced by Ministry of finance, Planning and Economic Development Section 6.2.5 Affordable Energy, page 108 Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...> (<http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Background%20to%20the%20Budget%202016.pdf>)

Comments: Researcher: The Background to the Budget for FY 2016/17 provides some information on the government's decision not to increase the electricity tariff from the current Ushs 150 per unit (up to the first 15 kWh per month), a move aimed at enabling the poor people have access to electricity.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The Background to the Budget for FY 2017/18 provides some information on the government's decision not to increase the electricity tariff from the current Ushs 150 per unit (up to the first 15 kWh per month), a move aimed at enabling the poor people have access to electricity. "Background to the Budget Fiscal Year 2017/18, June 2017 Produced by Ministry of finance, Planning and Economic Development Section 6.2.5 Affordable Energy Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...> (<http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Background%20to%20the%20Budget%20FY-2017.18.pdf>)"

IBP comment: The EBP for FY 2016/17 is the correct document to use in OBS 2017 as it was the most recent EBP published before the research cut-off date of 31 December 2016. The EBP for FY 2017/18 suggested by the government was not published until April 2017 so cannot be used for this question.

39: Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

- a. (100) Yes, information beyond the core elements is presented for all financial assets.
- b. (67) Yes, the core information is presented for all financial assets.
- c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
- d. (0) No, information related to financial assets is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2016/17, Produced by Ministry of Finance, Planning and Economic Development Section :320000 FINANCIAL ASSETS, pages xii - xv Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>

(http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Central%20Government%20Draft%20Estimates%20FY%202016_17.pdf)

Comments: Researcher: Though the Executive's Budget proposal presents a general list of financial assets owned by government, the estimated value of these assets listed (such as Promissory notes, Corporate bonds, Debentures, Fixed Deposits and Other securities) is not provided. that has been presented is simply a list of these assets.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Though the Executive's Budget proposal presents a general list of financial assets owned by government, the estimated value of these assets listed (such as Promissory notes, Corporate bonds, Debentures, Fixed Deposits and Other securities) is not provided. that has been presented is simply a list of these assets. "Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2017/18, Produced by Ministry of Finance, Planning and Economic Development Section :320000 FINANCIAL ASSETS Available online at: http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Draft%20Estimates%20040417_0203_0.pdf"

IBP comment: The EBP for FY 2016/17 is the correct document to use in OBS 2017 as it was the most recent EBP published before the research cut-off date of 31 December 2016. The EBP for FY 2017/18 suggested by the government was not published until April 2017 so cannot be used for this question.

40: Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

- a. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.
- b. (67) Yes, the core information is presented for all nonfinancial assets.
- c. (33) Yes, information is presented, but it excludes some nonfinancial assets.
- d. (0) No, information related to nonfinancial assets is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2016/17, Produced by Ministry of Finance, Planning and Economic Development , page Xii Available online at: http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Central%20Government%20Draft%20Estimates%20FY%202016_17.pdf

(http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Central%20Government%20Draft%20Estimates%20FY%202016_17.pdf)

Comments: Researcher: Though the Executives budget proposal lists land as one of the items under non- financial Assets (on its Chart of Accounts), not much information is provided in this document about the details (i.e location, size, etc) of this asset. What is provided is simply a list of this item.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Though the Executives budget proposal lists land as one of the items under non- financial Assets (on its Chart of Accounts), not much information is provided in this document about the details (i.e location, size, etc) of this asset. What is provided is simply a list of this item. "Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2017/18, Produced by Ministry of Finance, Planning and Economic Development , page Xii Available online at: http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Draft%20Estimates%20040417_0203_0.pdf"

IBP comment: The EBP for FY 2016/17 is the correct document to use in OBS 2017 as it was the most recent EBP published before the research cut-off date of 31 December 2016. The EBP for FY 2017/18 suggested by the government was not published until April 2017 so cannot be used for this question.

41: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

- a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all expenditure arrears are presented.
- d. (0) No, estimates of expenditure arrears are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2016/17, Produced by Ministry of Finance, Planning and Economic Development Table 8: Domestic Arrears Budget FY 2016/17, page 35 Available online at: http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Central%20Government%20Draft%20Estimates%20FY%202016_17.pdf

(http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Central%20Government%20Draft%20Estimates%20FY%202016_17.pdf)

Comments: Researcher: The Executives Budget proposal presents estimates of domestic arrears for all government ministries, universities, Local Governments, etc for FY 2016/17. This information is disaggregated to show the composition of these arrears (i.e items like Court Cases, Pension and Gratuity, Rent, Contribution to International Organizations, etc. However, no narrative discussion is provided in this document

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The Executives Budget proposal presents estimates of domestic arrears for all government ministries, universities, Local Governments, etc for FY 2017/18. This information is disaggregated to show the composition of these arrears (i.e items like Court Cases, Pension and Gratuity, Rent, Contribution to International Organizations, etc. However, no narrative discussion is provided in this document" "Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2017/18, Produced by Ministry of Finance, Planning and Economic Development Table 8: Domestic Arrears

Budget FY 2017/18 Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>
(http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Draft%20Estimates%20040417_0203_0.pdf)"

IBP comment: The EBP for FY 2016/17 is the correct document to use in OBS 2017 as it was the most recent EBP published before the research cut-off date of 31 December 2016. The EBP for FY 2017/18 suggested by the government was not published until April 2017 so cannot be used for this question.

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? (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.)

- a. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
- b. (67) Yes, the core information is presented for all contingent liabilities.
- c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- d. (0) No, information related to contingent liabilities is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Report on Public Debt (Domestic and External loans), Guarantees and other Financial Liabilities and Grants for FY 2015/16, Presented to Parliament by Hon. Matia Kasaija, Minister for Finance, Planning and Economic Development, March 2016 5.0 GOVERNMENT GUARANTEES, page 28 Available online at: <http://mambosms.ug/Data/atha/finance/dmdocuments/Report%20on...>
(<http://mambosms.ug/Data/atha/finance/dmdocuments/Report%20on%20Public%20Debt,%20Guarantees%20and%20Grants%20FY%202015%20-16.pdf>)

Comments: Researcher: The report on Public Debt, Guarantees and Grants FY 2015/16 contains information on government guarantees to both government entities and private companies as at December 2015. This document further provides information on the project name, year of issue of the guarantee, the beneficiary, amount in USD, and liability as at 31st December 2015 (in USD). However, some details such as 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 are not provided in this document. What is provided are the contingent liabilities a at end of December 2015.

Peer Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Agree with Comments

Comments: The report on Public Debt, Guarantees and Grants FY 2016/17 contains information on government guarantees to both government entities and private companies as at December 2016. This document further provides information on the project name, year of issue of the guarantee, the beneficiary, amount in USD, and liability as at 31st December 2016 (in USD). However, some details such as 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 are not provided in this document. What is provided are the contingent liabilities a at end of December 2016."

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.)

- a. (100) Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- b. (67) Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: No such information is provided . What is included are some of the government's present and previous liabilities.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: No such information is provided . What is included are some of the government's present and previous liabilities.

IBP comment: The EBP for FY 2016/17 is the correct document to use in OBS 2017 as it was the most recent EBP published before the research cut-off date of 31 December 2016. The EBP for FY 2017/18 suggested by the government was not published until April 2017 so cannot be used for this

question.

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?

- a. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
- d. (0) No, estimates of the sources of donor assistance are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Report on Public Debt (Domestic and External loans), Guarantees and other Financial Liabilities and Grants for FY 2015/16, Presented to Parliament by Hon. Matia Kasaija, Minister for Finance, Planning and Economic Development, March 2016 Section 8.0: Projects managed outside Government Systems FY 2015/16 – FY 2020/21, page 73, 39–41 6.0 Technical Assistance, page 31 Available online at: <http://mambosms.ug/Data/atha/finance/dmdocuments/Report%20on...> (<http://mambosms.ug/Data/atha/finance/dmdocuments/Report%20on%20Public%20Debt,%20Guarantees%20and%20Grants%20FY%202015%20-16.pdf>) Draft Estimates of Revenue and Expenditure FY 2016/17, Volume 1: TABLE 1: FISCAL FRAMEWORK FY 2012/13 - FY 2019/20, page 1, Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...> (http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Central%20Government%20Draft%20Estimates%20FY%202016_17.pdf) Background to the Budget Fiscal Year 2016/17, June 2016, Produced by Ministry of finance, Planning and Economic Development : Table 4.10: External Resource Envelope for the Medium Term by Sector, FY 2014/15 – FY 2018/19, pages 46-49

Comments: Researcher: The report on Public Debt, Guarantees and other Financial liabilities and grants (FY 2015/16) presents estimates of sources of donor assistance for the previous financial year, i.e FY 2015/16, i.e, the percentage disbursements of grants by Development partner. However, no information is provided for the donor assistance provided in kind.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The report on Public Debt, Guarantees and other Financial liabilities and grants (FY 2016/17) presents estimates of sources of donor assistance for the previous financial year, i.e FY 2016/17, i.e, the percentage disbursements of grants by Development partner. However, no information is provided for the donor assistance provided in kind.

IBP comment: .

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.)

- a. (100) Yes, information beyond the core elements is presented for all tax expenditures.
- b. (67) Yes, the core information is presented for all tax expenditures.
- c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
- d. (0) No, information related to tax expenditures is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: No such information is provided in this document

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: No such information is provided in this document

46: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

- a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all earmarked revenues are presented.

- d. (0) No, estimates of earmarked revenues are not presented.
e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: Though the the government put in place a road fund to cater for expenditures related to road construction and maintenance, no estimates of such earmarked revenues are presented in the Executive's Budget Proposal and its supporting documents

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Though the the government put in place a road fund to cater for expenditures related to road construction and maintenance, no estimates of such earmarked revenues are presented in the Executive's Budget Proposal and its supporting documents

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?

- a. (100) 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.
b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.
c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.
d. (0) No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Budget Speech, FY 2016/17, Produced by Ministry of Finance, Planning and Economic development Clause 3, page 2, Section E. Medium Term Economic Strategy, pages 27-29 Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Budget%20Speech%202016.pdf>

Comments: Researcher: The 2016/17 Budget Speech clearly indicates the Medium Term strategy on which the priority interventions for FY 2016/17 are anchored (i.e a sound Macroeconomic policy framework; Productivity Enhancement Programme and Employment; and Employment and Job Creation interventions). This document further empathizes that investment in the proposed priority interventions will enable the country to attain its vision of a middle income status for Ugandans by 2020.

Peer Reviewer

Opinion: Agree with Comments

Comments: GoU is implements a Medium Term Expenditure Framework (MTEF) where resources are linked to plans over a 5 year period

Government Reviewer

Opinion: Agree with Comments

Comments: The 2017/18 Budget Speech clearly indicates the Medium Term strategy on which the priority interventions for FY 2017/18 are anchored (i.e a sound Macroeconomic policy framework; Productivity Enhancement Programme and Employment; and Employment and Job Creation interventions). This document further empathizes that investment in the proposed priority interventions will enable the country to attain its vision of a middle income status for Ugandans by 2020. "Budget Speech, FY 2017/18, Produced by Ministry of Finance, Planning and Economic development Clause 3, Section E. Medium Term Economic Strategy Available online at: http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/201718-Budget-Speech_For-Circulation.pdf"

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)?

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.
b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.
c. (33) 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.
d. (0) No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Budget Speech, FY 2016/17. Produced by the Ministry of Finance, Planning and Economic Development Section B: Introduction, section 3, page 1, section 115, page 33 Available online at: http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/201617-Budget-Speech_For-Circulation.pdf

(<http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Budget%20Speech%202016.pdf>) Background to the Budget Fiscal Year 2016/17, June 2016, Produced by Ministry of finance, Planning and Economic Development 5.2 NDPII Core Projects: Implementation Progress, page 62 Chapter 7: MACROECONOMIC AND FISCAL OUTLOOK FOR FY2016/17 AND THE MEDIUM TERM, 7.1 Macroeconomic and Fiscal Policy Framework, paragraph 2, page 147 Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>

(<http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Background%20to%20the%20Budget%202016.pdf>)

Comments: Researcher: The EBP supporting documents (i.e Budget Speech and Background to the Budget) presents some information on how some FY 2016/17 budget proposals are linked to the government's policy goals, particularly the National development Program 11, the vision 2040 (of : "A transformed Ugandan society from a peasant to a modern and prosperous country within 30 years") and the 2016 NRM Manifesto. Further more, in the Background to the Budget (FY 2016/17), the government clearly indicates that the macroeconomic and fiscal policy framework for FY 2016/17 is in line with the second National Development Plan (NDPII). it further stipulates that "the NDPII constitutes the main policy framework underpinning Government's macroeconomic and development policy agenda over the period FY2015/16 to FY2019/20 and indicates that the plan prioritizes three (3) of the nine (9) opportunities identified in the Vision 2040 - agriculture; tourism; and mining, oil and gas - and identifies infrastructure and human capital as two fundamental areas of development in order to achieve the priorities.

Peer Reviewer

Opinion: Agree with Comments

Comments: There is a review to assess the extent to which the National Development Plan is being implemented. Implementation of the NDP is through the budget and the MTEF. Alongside this, the NDP is costed, which makes integration into the budget a little easier

Government Reviewer

Opinion: Agree with Comments

Comments: The EBP supporting documents (i.e Budget Speech and Background to the Budget) presents some information on how some FY 2017/18 budget proposals are linked to the government's policy goals, particularly the National development Program 11, the vision 2040 (of : ""A transformed Ugandan society from a peasant to a modern and prosperous country within 30 years") and the 2016 NRM Manifesto. Further more, in the Background to the Budget (FY 2017/18), the government clearly indicates that the macroeconomic and fiscal policy framework for FY 2017/18 is in line with the second National Development Plan (NDPII). it further stipulates that ""the NDPII constitutes the main policy framework underpinning Government's macroeconomic and development policy agenda over the period FY2015/16 to FY2019/20 and indicates that the plan prioritizes three (3) of the nine (9) opportunities identified in the Vision 2040 - agriculture; tourism; and mining, oil and gas - and identifies infrastructure and human capital as two fundamental areas of development in order to achieve the priorities." "Budget Speech, FY 2017/18. Produced by the Ministry of Finance, Planning and Economic Development Section B: Introduction, section 3, section 1 15 Available online at:

<http://budget.go.ug/budget/sites/default/files/National%20Bu...>

(http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/201718-Budget-Speech_For-Circulation.pdf) Background to the Budget Fiscal Year 2017/18, June 2017, Produced by Ministry of finance, Planning and Economic Development 5.2 NDPII Core Projects: Implementation Progress, Chapter 7: MACROECONOMIC AND FISCAL OUTLOOK FOR FY2017/18 AND THE MEDIUM TERM, 7.1 Macroeconomic and Fiscal Policy Framework Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>

(<http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Background%20to%20the%20Budget%20FY-2017.18.pdf>)"

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?

- a. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on inputs to be acquired are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: No information on required inputs is presented in the Executive's Budget proposal. What is shown instead are the expected outputs.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: No information on required inputs is presented in the Executive's Budget proposal. What is shown instead are the expected outputs.

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?

- a. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on results are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Ministerial Policy statements for various sectors e.g Health Sector Ministerial Policy Statement for FY 2016/17 V3: Detailed Planned Outputs for FY 2016/17, pages 2-384 Available online at: http://budget.go.ug/budget/sites/default/files/Sector%20Spending%20Agency%20Budgets%20and%20Performance/Ministry%20of%20Health_0.pdf (http://budget.go.ug/budget/sites/default/files/Sector%20Spending%20Agency%20Budgets%20and%20Performance/Ministry%20of%20Health_0.pdf) Ministerial Policy Statement: Ministry of Education and Sports: FY 2016/17. E.g Pages 18-21, 24-30 , etc Available online at: <http://parliamentwatch.ug/old/wp-content/uploads/2015/12/MPS-1617-Education-and-Sports-1-1.pdf> (http://parliamentwatch.ug/old/wp-content/uploads/2015/12/MPS-1617-Education-and-Sports-1-1.pdf)

Comments: Researcher: The Ministerial Policy Statements for various Ministries (e.g Ministry of Health, Education) present non-financial data on proposed sector outputs (i.e quantity and location) for FY 2016/17. What is however not included are the expected outcomes for the budget year

Peer Reviewer

Opinion: Agree with Comments

Comments: This is well presented in the sector Ministerial Policy Statements, which are discussed by the respective sectoral committees of Parliament before approval is done

Government Reviewer

Opinion: Agree with Comments

Comments: The Ministerial Policy Statements for various Ministries (e.g Ministry of Health, Education) present non-financial data on proposed sector outputs (i.e quantity and location) for FY 2017/18. What is however not included are the expected outcomes for the budget year "Ministerial Policy statements for various sectors e.g Health Sector Ministerial Policy Statement for FY 2017/18 V3: Detailed Planned Outputs for FY 2017/18 Available online at: <http://www.budget.go.ug/budget/sector-spending-agency-budget...> (http://www.budget.go.ug/budget/sector-spending-agency-budgets-and-performance?field_document_typespendingagen_tid=All&field_financial_yearspendingagen_tid=All&field_periodspendingagen_tid=All&field_sector_and_sp_agency_tid=337) Ministerial Policy Statement: Ministry of Education and Sports: FY 2017/18. Available online at: "

51: Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Ministerial Policy statements for various sectors e.g Health Sector Ministerial Policy Statement for FY 2016/17 V3: Detailed Planned Outputs for FY 2016/17, pages 2-384 Available online at: http://budget.go.ug/budget/sites/default/files/Sector%20Spending%20Agency%20Budgets%20and%20Performance/Ministry%20of%20Health_0.pdf (http://budget.go.ug/budget/sites/default/files/Sector%20Spending%20Agency%20Budgets%20and%20Performance/Ministry%20of%20Health_0.pdf) Ministerial Policy Statement: Ministry of Education and Sports: FY 2016/17. E.g Pages 18-21, 24-30 , etc Available online at: <http://parliamentwatch.ug/old/wp-content/uploads/2015/12/MPS-1617-Education-and-Sports-1-1.pdf> (http://parliamentwatch.ug/old/wp-content/uploads/2015/12/MPS-1617-Education-and-Sports-1-1.pdf)

Comments: Researcher: 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 2016/17.

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The guidelines provide for that but in practice, this is not all reflected in plans and budgets. This is a question of adherence to guidelines by spending agencies

Government Reviewer

Opinion: Agree with Comments

Comments: 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 2017/18. "Ministerial Policy statements for various sectors e.g Health Sector Ministerial Policy Statement for FY 2017/18 V3: Detailed Planned Outputs for FY 2017/18, "

Researcher response: I do confirm the answer given of A. This practice is replicated in all ministerial policy statements for all government ministries.

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?

- a. (100) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- d. (0) No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Background to the Budget Fiscal Year 2016/17, June 2016, Produced by Ministry of Finance, Planning and Economic Development , Section 6.2.5 Affordable Energy, page 108, 145 (paragraph 1)- the Elderly social Assistance Grant , 6.4.16: Inclusive Development (i.e Gender and youth programs). Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Budget%20FY-2017.18.pdf> Also, information by program is available on the Draft Estimates of Revenue and Expenditure (recurrent and development), Table 5, page 15 "Table 5: FY 2016/17 PAF Budget Projections by Programme and Project (UGX Bn)" http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Central%20Government%20Draft%20Estimates%20FY%202016_17.pdf

Comments: Researcher: In the Background to the Budget (FY 2016/17), government clearly indicates the need to cater for the country's poor, hence proposes to retain (and not to increase) the electricity tariff at Ushs 150 per unit up to the first 15 kWh per month. This is intended to enable the poor people afford the cost of power Further more, in section 6.4.16 under Inclusive Development, the government, under its Women Entrepreneurship Program is targeting to support a total of 2,809 women projects worth Shs. 35.124 Billion in 140 Local Governments with credit provision, training, assistance in marketing, provision of technology and strengthening of policy and legal frameworks in FY 2016/17. In addition, it is also planning to further support youth entrepreneurship through the youth Livelihood program

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Not all the impoverished segments of the population are considered. This in part is due to limited resources to invest and on the other hand prioritization of expenditure has been skewed to areas that promote the political clout of the ruling government. For example, allocation to agric sector has been limited yet it employs and takes care of the most impoverished populations but still little resources are allocated. There are also key marginalized regions/tribes but no deliberate effort targets them directly

Government Reviewer

Opinion: Agree with Comments

Comments: In the Background to the Budget (FY 2017/18), government clearly indicates the need to cater for the country's poor, hence proposes to retain (and not to increase) the electricity tariff at Ushs 150 per unit up to the first 15 kWh per month. This is intended to enable the poor people afford the cost of power Further more, in section 6.4.16 under Inclusive Development, the government, under its Women Entrepreneurship Program is targeting to support a total of 2,809 women projects worth Shs. 35.124 Billion in 140 Local Governments with credit provision, training, assistance in marketing, provision of technology and strengthening of policy and legal frameworks in FY 2017/18. In addition, it is also planning to further support youth entrepreneurship through the youth Livelihood program" "Background to the Budget Fiscal Year 2017/18, June 2017, Produced by Ministry of Finance, Planning and Economic Development , Section 6.2.5 Affordable Energy - the Elderly social Assistance Grant , 6.4.16: Inclusive Development (i.e Gender and youth programs). Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Background%20to%20the%20Budget%20FY-2017.18.pdf> Also, information by program is available on the Draft Estimates of Revenue and Expenditure (recurrent and development), Table 5, ""Table 5: FY 2017/18 PAF Budget Projections by Programme and Project (UGX Bn)"" http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Draft%20Estimates%20040417_0203_0.pdf"

IBP comment: This question examines if estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented in the budget, not if the budget addresses all impoverished segments of the population. Answer choice A maintained.

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)?

- a. (100) Yes, a detailed timetable is released to the public.
- b. (67) Yes, a timetable is released, but some details are excluded.
- c. (33) Yes, a timetable is released, but it lacks important details.
- d. (0) No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Public Finance Management Act 2015, Produced by Parliament of Uganda, 2015. Sections 9(2), 9(5), 14 and section 18. Available online at http://www.finance.go.ug/index.php?option=com_docman&task=do... (http://www.finance.go.ug/index.php?option=com_docman&task=doc_details&gid=434&Itemid=7) or <http://www.ugandainvest.go.ug/wp-content/uploads/2016/02/Uga...> (http://www.ugandainvest.go.ug/wp-content/uploads/2016/02/Uganda_Public_Finance_Management_Act_2015_3.pdf)

Comments: Researcher: 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 with Comments

Comments: Alongside the law, the MoFPED also gives a timetable to all MDAs to submit their supporting budget documents and deadlines for submissions. A Circular is provided to all MDAs with the annual budget calendar

Government Reviewer

Opinion: Agree with Comments

Comments: 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. "Public Finance Management Act 2015, Produced by Parliament of Uganda, 2015. Sections 9(2), 9(5), 14 and section 18. Available online at http://www.finance.go.ug/index.php?option=com_docman&task=do... (http://www.finance.go.ug/index.php?option=com_docman&task=doc_details&gid=434&Itemid=7) or <http://www.ugandainvest.go.ug/wp-content/uploads/2016/02/Uga...> (http://www.ugandainvest.go.ug/wp-content/uploads/2016/02/Uganda_Public_Finance_Management_Act_2015_3.pdf)"

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.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: National Budget Framework Paper FY 2016/17-FY 2020/21, December 2015 Produced by Ministry of Finance, Planning and Economic Development 1.1.1. Macroeconomic Policy Framework, page 6 1.1.2. Key Macroeconomic Assumptions, pages 7-8, Part 1: Medium Term Macroeconomic Outlook and Indicative Revenue Framework, pages 19-20 Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>

([http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/National%20Budget%20Framework%20Paper%20\(NBFP\)%20FY%202016-17.pdf](http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/National%20Budget%20Framework%20Paper%20(NBFP)%20FY%202016-17.pdf))

Comments: Researcher: The Pre-Budget Statement presents information on the macroeconomic forecast upon which the budget projections for FY 2016/16 are based. Some of these include the projections for Real GDP (but not nominal) growth, annual average headline inflation, annual core inflation, employment, exchange rate, and Balance of Payment position. However, though in the PBS, the government proposes to address challenges in the finance sector such as commercial bank interest rates, no estimates of the projected interest rates as well as the nominal GDP are discussed in this document

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The Pre-Budget Statement presents information on the macroeconomic forecast upon which the budget projections for FY 2017/18 are based. Some of these include the projections for Real GDP (but not nominal) growth, annual average headline inflation, annual core inflation, employment, exchange rate, and Balance of Payment position. However, though in the PBS, the government proposes to address challenges in the finance sector such as commercial bank interest rates, no estimates of the projected interest rates as well as the nominal GDP are discussed in this document" "National Budget Framework Paper FY 2017/18-FY 2020/21, December 2016 Produced by Ministry of Finance, Planning and Economic Development 1.1.1. Macroeconomic Policy Framework 1.1.2. Key Macroeconomic Assumptions, Part 1: Medium Term Macroeconomic Outlook and Indicative Revenue Framework Available online at :<http://budget.go.ug/budget/sites/default/files/National%20Bu...>

(http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Final%20BFP%20FY%202017_18.pdf)"

IBP comment: The PBS for FY 2016/17 is the correct document to use in OBS 2017 as it was the most recent PBS published before the research cut-off date of 31 December 2016. The PBS for FY 2017/18 was not published until March/April 2017.

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.)

- a. (100) Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
- b. (67) Yes, the core information is presented for the government's expenditure policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's expenditure policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: National Budget Framework Paper FY 2016/17-FY 2020/21, December 2015 Produced by Ministry of Finance, Planning and Economic Development Part 1: Medium Term Macroeconomic Outlook and Indicative Revenue Framework, paragraph 4, page 25, 26 -28, Key Policy Measures, page 29 Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>

([http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/National%20Budget%20Framework%20Paper%20\(NBFP\)%20FY%202016-17.pdf](http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/National%20Budget%20Framework%20Paper%20(NBFP)%20FY%202016-17.pdf))

Comments: Researcher: The Pre-Budget Statement presents information on the government's expenditure policies and priorities for FY 2016/17 that will guide the development of detailed estimates for the upcoming budget. this information includes a discussion of key policy measures for FY

2016/16, key sectoral priorities for FY 2016/17, as well as an estimate of the total expenditures for each sector for FY 2016/17 as well as projections up to FY 2018/19

Peer Reviewer

Opinion: Agree with Comments

Comments: Yes the Government's expenditure priorities and policies are well articulated in the Budget Strategy that is presented in the national budget conference and also during the regional budget conferences. This Budget Strategy informs substantially the Pre- Budget Statements

Government Reviewer

Opinion: Agree with Comments

Comments: The Pre-Budget Statement presents information on the government's expenditure policies and priorities for FY 2017/18 that will guide the development of detailed estimates for the upcoming budget. this information includes a discussion of key policy measures for FY 2017/18, key sectoral priorities for FY 2017/18, as well as an estimate of the total expenditures for each sector for FY 2017/18 as well as projections up to FY 2018/19 "National Budget Framework Paper FY 2017/18-FY 2020/21, December 2016 Produced by Ministry of Finance, Planning and Economic Development Part 1: Medium Term Macroeconomic Outlook and Indicative Revenue Framework, Key Policy Measures Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...> (http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Final%20BFP%20FY%202017_18.pdf)"

IBP comment: The PBS for FY 2016/17 is the correct document to use in OBS 2017 as it was the most recent PBS published before the research cut-off date of 31 December 2016. The PBS for FY 2017/18 was not published until March/April 2017.

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.)

- a. (100) Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- b. (67) Yes, the core information is presented for the government's revenue policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's revenue policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: National Budget Framework Paper FY 2016/17-FY 2020/21, December 2015 Produced by Ministry of Finance, Planning and Economic Development Annex 6: External Financing over the Medium Term FY 2016/17 - FY 2020/21, page 384, Part 1: Medium Term Macroeconomic Outlook and Indicative Revenue Framework, pages 11-12, Table 2: Medium Term Fiscal Framework, page 12, 1.3 MEDIUM TERM FISCAL FORECAST, pages 12-13 Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...> ([http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/National%20Budget%20Framework%20Paper%20\(NBFP\)%20FY%202016-17.pdf](http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/National%20Budget%20Framework%20Paper%20(NBFP)%20FY%202016-17.pdf))

Comments: Researcher: The Pre-Budget Statement presents information on the government's revenue policies and priorities that will guide the development of detailed estimates for the 2016/17 national budget. This includes an estimate of total revenues (both domestic and external), as well as key areas/sectors that the government is planning to prioritize on revenue generation, for instance, the government plans to target sectors that currently contribute a large amount to GDP but little to tax effort (e.g. agriculture, construction, hotels, real estate and education) to generate extra revenue. Some of the proposed measures in this document include: sensitisation; comprehensive audits; tapping into the informal sector through collaboration with key stakeholders such as Kampala Capital City Authority (KCCA), Local Governments, Uganda Registration Services Bureau (URSB); and use of the National Identification Project.

Peer Reviewer

Opinion: Agree with Comments

Comments: More information is presented on the expenditure priorities and policies than the revenue priorities.

Government Reviewer

Opinion: Agree with Comments

Comments: The Pre-Budget Statement presents information on the government's revenue policies and priorities that will guide the development of detailed estimates for the 2017/18 national budget. This includes an estimate of total revenues (both domestic and external), as well as key areas/sectors that the government is planning to prioritize on revenue generation, for instance, the government plans to target sectors that currently contribute a large amount to GDP but little to tax effort (e.g. agriculture, construction, hotels, real estate and education) to generate extra revenue. Some of the proposed measures in this document include: sensitisation; comprehensive audits; tapping into the informal sector through collaboration with key stakeholders such as Kampala Capital City Authority (KCCA), Local Governments, Uganda Registration Services Bureau (URSB); and use of the National Identification Project." "National Budget Framework Paper FY 2017/18-FY 2020/21, December 2015 Produced by Ministry of Finance, Planning and Economic Development Annex 6: External Financing over the Medium Term FY 2017/18 - FY 2020/21, Part 1: Medium Term Macroeconomic Outlook and Indicative Revenue Framework, Table 2: Medium Term Fiscal Framework, 1.3 MEDIUM TERM FISCAL FORECAST Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...> (http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Final%20BFP%20FY%202017_18.pdf)"

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?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: National Budget Framework Paper FY 2016/17-FY 2020/21, December 2015 Produced by Ministry of Finance, Planning and Economic Development Table 4: Showing the Summary of the Resource Envelope for the FY 2015/16 and FY 2016/17 (Ushs)., page 15, Table 6: Showing the Sectoral Nominal Allocations in Ushs Billion and Percentage Shares for the FY 2015/16 and FY 2016/17 (Excluding External Debt Repayments and Arrears), page 31. Available online at: [http://budget.go.ug/budget/sites/default/files/National%20Budget%20Framework%20Paper%20\(NBFP\)%20FY%202016-17.pdf](http://budget.go.ug/budget/sites/default/files/National%20Budget%20Framework%20Paper%20(NBFP)%20FY%202016-17.pdf)

Comments: Researcher: The Pre-Budget Statement presents two of the three estimates related to net external lending (including Concessional project loans for both budget and project support), loan amortisation, interest payments due, and Net Domestic Financing. What is however excluded is the amount of net new borrowing required for the budget year

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The Pre-Budget Statement presents two of the three estimates related to net external lending (including Concessional project loans for both budget and project support), loan amortisation, interest payments due, and Net Domestic Financing. What is however excluded is the amount of net new borrowing required for the budget year "National Budget Framework Paper FY 2017/18-FY 2020/21, December 2016 Produced by Ministry of Finance, Planning and Economic Development Table 4: Showing the Summary of the Resource Envelope for the FY 2015/16 and FY 2017/18 (Ushs), Table 6: Showing the Sectoral Nominal Allocations in Ushs Billion and Percentage Shares for the FY 2016/17 and FY 2017/18 (Excluding External Debt Repayments and Arrears). Available online at: http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Final%20BFP%20FY%202017_18.pdf"

IBP comment: The PBS for FY 2016/17 is the correct document to use in OBS 2017 as it was the most recent PBS published before the research cut-off date of 31 December 2016. The PBS for FY 2017/18 was not published until March/April 2017.

58: Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

- a. (100) Yes, multi-year expenditure estimates are presented.
- b. (0) No, multi-year expenditure estimates are not presented.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: National Budget Framework Paper FY 2016/17-FY 2020/21, December 2015 Produced by Ministry of Finance, Planning and Economic Development ANNEX 1: MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) 2015/16 - 2020/21 (Excl. Arrears and AIA) Ushs.Bn (<http://ushs.Bn>), page 354-356, S1: Sector Overview, pages 36- 268 Available online at: [http://budget.go.ug/budget/sites/default/files/National%20Budget%20Framework%20Paper%20\(NBFP\)%20FY%202016-17.pdf](http://budget.go.ug/budget/sites/default/files/National%20Budget%20Framework%20Paper%20(NBFP)%20FY%202016-17.pdf)

Comments: Researcher: The Pre-Budget Statement presents estimates of total expenditures for a multi-year period ,i.e from FY 2016-17 to 2019/20, which is 3 years beyond the budget year

Peer Reviewer

Opinion: Agree with Comments

Comments: They are presented in accordance to the MTEF over a 5-year period

Government Reviewer

Opinion: Agree with Comments

Comments: The Pre-Budget Statement presents estimates of total expenditures for a multi-year period ,i.e from FY 2017/18 to 2020/21, which is 3 years beyond the budget year "National Budget Framework Paper FY 2017/18-FY 2020/21, December 2016 Produced by Ministry of Finance, Planning and Economic Development ANNEX 1: MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) 2016/17 - 2021/22 (Excl. Arrears and AIA) Ushs.Bn (<http://ushs.Bn>), S1: Sector Overview, Available online at: http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Final%20BFP%20FY%202017_18.pdf"

59: Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.

- c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Approved Estimates of Revenue and Expenditure (Recurrent and Development) FY 2016/17, Volume 1: Central Government Votes for the year ending on the 30th June 2017 Administrative classification: TABLE 3: MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) 2015/16 - 2020/21 (Excl. Arrears and AIA) Ushs.Bn (<http://ushs.Bn>), pages 4-7 Functional Classification: Table 4: Approved Estimates by Vote and Vote Function for FY 2016/17, pages 7- 17, Table 5: FY 2016/17 PAF Budget Projections by Programme and Project (UGX Bn), pages 18-33 Economic Classification: Table 10: Aggregate Budget Estimates by Item, page 41- 43 Table V1: Summary Vote Estimates by Vote Function, Programme and Project, pages 48- 1360 Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/APPROVED%20BUDGET%20ESTIMATES%20%20Vol-1%20FY%202016-17.pdf>

Comments: Researcher: 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 with Comments

Comments: The Enacted Budget presents expenditure estimates by all the three expenditure classifications (i.e administrative, economic, and functional classifications) However this document is being finalised and will be available in July 2017

IBP comment: The EB for FY 2016/17 is the correct document to use in OBS 2017 as it was the most recent EB published before the research cut-off date of 31 December 2016. The EB for FY 2017/18 was published after the research cut-off date.

60: Does the Enacted Budget present expenditure estimates for individual programs?

- a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
d. (0) No, the Enacted Budget does not present expenditure estimates by program.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Approved Estimates of Revenue and Expenditure (Recurrent and Development) FY 2016/17, Volume 1: Central Government Votes for the year ending on the 30th June 2017 , Table 5: FY 2016/17 PAF Budget Projections by Programme and Project (UGX Bn), pages 18 - 1360 Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/APPROVED%20BUDGET%20ESTIMATES%20%20Vol-1%20FY%202016-17.pdf>

(<http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/APPROVED%20BUDGET%20ESTIMATES%20%20Vol-1%20FY%202016-17.pdf>)

Comments: Researcher: The Enacted Budget presents expenditure estimates for individual programs within each line Ministry, Department and Agency.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The Enacted Budget presents expenditure estimates for individual programs within each line Ministry, Department and Agency. However this document is being finalised and will be available in July 2017

IBP comment: The EB for FY 2016/17 is the correct document to use in OBS 2017 as it was the most recent EB published before the research cut-off date of 31 December 2016. The EB for FY 2017/18 was published after the research cut-off date.

61: Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
b. (0) No, the Enacted Budget does not present revenue estimates by category.
c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Approved Estimates of Revenue and Expenditure (Recurrent and Development) FY 2016/17, Volume 1: Central Government Votes for the year ending on the 30th June 2017, TABLE 1: FISCAL FRAMEWORK FY 2014/15 - FY 2020/21, page 1, Table 2: Revenue Projections FY 2016/2017 - FY 2020/21, pages 2-3 Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/APPROVED%20BUDGET%20ESTIMATES%20%20Vol-1%20FY%202016-17.pdf>

(<http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/APPROVED%20BUDGET%20ESTIMATES%20%20Vol-1%20FY%202016-17.pdf>)

Comments: Researcher: The Enacted Budget presents revenue estimates by category, i.e both tax and Non-tax revenues. This is further disaggregated i.e for both direct and indirect tax categories as well as individual sources for non-Tax revenues

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The Enacted Budget presents revenue estimates by category, i.e both tax and Non-tax revenues. This is further disaggregated i.e for both direct and indirect tax categories as well as individual sources for non-Tax revenues. However this document is being finalised and will be available in July 2017

IBP comment: The EB for FY 2016/17 is the correct document to use in OBS 2017 as it was the most recent EB published before the research cut-off date of 31 December 2016. The EB for FY 2017/18 was published after the research cut-off date.

62: Does the Enacted Budget present individual sources of revenue?

- a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Enacted Budget does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Approved Estimates of Revenue and Expenditure (Recurrent and Development) FY 2016/17, Volume 1: Central Government Votes for the year ending on the 30th June 2017 Table 2: Revenue Projections FY 2016/2017 - FY 2020/21, pages 2-3 Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/APPROVED%20BUDGET%20ESTIMATES%20%20Vol-1%20FY%202016-17.pdf>

Comments: Researcher: The Enacted Budget presents individual sources of revenue for both tax and non-tax revenues. For instance, under tax revenues, individual sources for indirect domestic taxes (such as VAT, Excise duty, etc) are shown, which are further disaggregated to indicate the items where taxes such as VAT are collected.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The Enacted Budget presents individual sources of revenue for both tax and non-tax revenues. For instance, under tax revenues, individual sources for indirect domestic taxes (such as VAT, Excise duty, etc) are shown, which are further disaggregated to indicate the items where taxes such as VAT are collected. However this document is being finalised and will be available in July 2017

IBP comment: The EB for FY 2016/17 is the correct document to use in OBS 2017 as it was the most recent EB published before the research cut-off date of 31 December 2016. The EB for FY 2017/18 was published after the research cut-off date.

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?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Approved Estimates of Revenue and Expenditure (Recurrent and Development) FY 2016/17, Volume 1: Central Government Votes for the year ending on the 30th June 2017 TABLE 1: FISCAL FRAMEWORK FY 2014/15 - FY 2020/21, page 1 Table 8: Domestic Arrears Budget FY 2016/17, pages 36-38 Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/APPROVED%20BUDGET%20ESTIMATES%20%20Vol-1%20FY%202016-17.pdf>

Comments: Researcher: The Enacted Budget presents two of the three estimates related to government borrowing and debt. These includes: the amount of net external and net domestic financing (up to the period for FY 2020/21), total loans (both concessional project loans and non-concessional loans, armotisation, interest payments (on both domestic and external debt), as well as the amounts for net lending and investments. However, what is not shown in this document is the status of the country's debt (both domestic and foreign)

Peer Reviewer

Opinion: Agree with Comments

Comments: Some of the information not comprehensively presented eg the amount of net new borrowing. This also explains why during the FY the government begins soliciting for credit from lending institutions because of not being pretty sure of the credit required at the beginning of the FY

Government Reviewer

Opinion: Agree with Comments

Comments: The Enacted Budget presents two of the three estimates related to government borrowing and debt. These includes: the amount of net external and net domestic financing (up to the period for FY 2021/22), total loans (both concessional project loans and non-concessional loans, armotisation, interest payments (on both domestic and external debt), as well as the amounts for net lending and investments. However, what is not shown in this document is the status of the country's debt (both domestic and foreign).However this document is being finalised and will be available in July 2017

Researcher response: I agree with the additional comment provided by the first reviewer about the amount of detail provided by the government on the net new borrowing. However, this does not affect the current score.

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.)

- a. (100) The Citizens Budget provides information beyond the core elements.
- b. (67) The Citizens Budget provides the core information.
- c. (33) The Citizens Budget provides information, but it excludes some core elements.
- d. (0) The Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Citizen's Guide to the Budget, FY 2016/17, Produced by Ministry of Finance, Planning and Economic Development Available only in hard copy (and in the Ministry of finance library/resource center)

Comments: Researcher: Though the citizen's budget was printed by September 2016, this document is only available in hard copy and has never been uploaded on the Ministry of Finance website However, this document presents summary totals (presented in graphical form) of both domestic and external revenues (dissagregated by source), key tax measures for the budget year, total budget allocations for each sector for FY 2016/17 and intra-sectoral allocations, the country' economic performance and outlook (i.e including the performance as well as projections for economic growth, inflation, exchange rates,), key sector interventions in the national budget strategy.

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The Citizen Budget, for Uganda's case is normally referred to as Budget at a Glance. Over the years, this has always been published and even distributed in the major local dailies as 'pull-outs'. However, for the FY 16/17, this was not published due to resource constraints and changes in staffing of MoFPED, particularly in the Budget Policy and Evaluation Department.

Government Reviewer

Opinion: Agree with Comments

Comments: This document is being finalised and will be available in July 2017 However, this document will provide summary totals (presented in graphical form) of both domestic and external revenues (dissagregated by source), key tax measures for the budget year, total budget allocations for each sector for FY 2017/18 and intra-sectoral allocations, the country' economic performance and outlook (i.e including the performance as well as projections for economic growth, inflation, exchange rates,), key sector interventions in the national budget strategy." "Citizen's Guide to the Budget, FY 2017/18 will be published in July 2017 and Produced by Ministry of Finance, Planning and Economic Development "

IBP comment: As the Citizens Budget (Citizen's Guide to the Budget, FY 2016/17) was published in hard copy only it is considered not publicly available. Answer choice D confirmed.

65: How is the Citizens Budget disseminated to the public?

- a. (100) 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.).
- b. (67) 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.
- c. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Ministry of Finance Resource Center

Comments: Researcher: A citizen's Budget for FY 2016/17 was published and was made publicly available in hard copy (during the National Consultative Budget workshop) only. No copy of this document has been uploaded on the internet

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The Citizen Budget - equivalent to ours, the Budget at a Glance is always produced, though occasionally with some delays. It is published in the major newspapers as a 'pull out' and a soft copy is posted on the MoFPED and budget websites

Government Reviewer

Opinion: Agree with Comments

Comments: A citizen's Budget for FY 2017/18 will be published in July 2017 Ministry of Finance Resource Center

IBP comment: As the Citizens Budget (Citizen's Guide to the Budget, FY 2016/17) was published in hard copy only it is considered not publicly available. Answer choice D confirmed.

66: Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

- a. (100) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.
- b. (67) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.
- c. (33) 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.
- d. (0) No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: No such mechanisms have been established by the executive.

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The Executive, represented by Ministry of Finance, Planning and Economic Development (MoFPED) has sought views of public before publishing the Citizens' Budget. Right from the Regional Budget Conferences, National Budget Conferences, to sensitization meetings with the media and civil society organisations, including NGOs, views are collected. Only that some of these spaces are not overly publicized for the ordinary citizen

Government Reviewer

Opinion: Agree with Comments

Comments: No such mechanisms have been established by the executive.

IBP comment: As the Citizens Budget (Citizen's Guide to the Budget, FY 2016/17) was published in hard copy only it is considered not publicly available. Answer choice D confirmed.

67: Are "citizens" versions of budget documents published throughout the budget process?

- a. (100) A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).
- b. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.
- c. (33) A citizens version of budget documents is published for at least one stage of the budget process.
- d. (0) No citizens version of budget documents is published.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Resource Center- Ministry of finance, Planning and Economic Development

Comments: Researcher: A citizen's Budget is produced only after the budget has been read by the finance Minister. However, for FY 2016/17, though a citizen's budget was produced, it is only available in hard copy and not available online

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: It is done for the Enacted Budget, and after the Budget Statement/Speech to Parliament

Government Reviewer

Opinion: Agree with Comments

Comments: A citizen's Budget is produced only after the budget has been read by the finance Minister. For FY 2017/18, the citizen's budget will be published in 2017.

IBP comment: As the Citizens Budget (Citizen's Guide to the Budget, FY 2016/17) was published in hard copy only it is considered not publicly available. Answer choice D confirmed.

68: Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The IYRs identified in Section 1 (Monetary Policy Report and State of the Economy Report) contain this information.

Comments: Researcher: Then in-Year reports do not present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification). What is presented in the reports instead is the performance of the economy, focusing on variables such as Gross Domestic Product (GDP), inflation, Exports, yields on government securities, and Private Sector Credit among others.

Peer Reviewer

Opinion: Agree with Comments

Comments: There is a diverge understanding and interpretation of the In-year reports, both within MoFPED and Bank of Uganda. There is contradicting information of what they are exactly. For example, MoFPED produces Performance of the Economy report and Bank of Uganda produces State of the Economy - so which is which? To make it worse, these documents are not produced consistently

Government Reviewer

Opinion: Agree

IBP comment: As the MOFPED's Performance of the Economy reports are not consistently made available to the public, they are not used to answer questions on the IYR in Section 3.

69: Do the In-Year Reports present actual expenditures for individual programs?

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the In-Year Reports do not present actual expenditures by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: In-year reports do not present information on actual expenditures for individual programs.

Peer Reviewer

Opinion: Not Qualified

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?

- a. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
- b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: N/A

Comments: Researcher: No such information is provided in the in-year reports

Peer Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Agree

IBP comment: Upon further review of the State of the Economy reports published in 2016, the difference between the actual and the original estimates based on the enacted budget can be found in Table 3 (Fiscal Performance) - September 2016, June 2016 and March 2016 reports. Therefore the score has been changed from B to A. It is worth noting that the presentation for the table differs slightly between reports and the period covered does not align up with a standard quarters in Uganda fiscal year.

71: Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Monetary Policy Report, October 2016, Produced by Bank of Uganda, Section 4.1 Government Expenditure and Revenue, pages 13-14.

https://www.bou.or.ug/bou/download_archive.html?path=/bou/bo... (https://www.bou.or.ug/bou/download_archive.html?path=/bou/bou-downloads/publications/Monetary_Policy_Reports/&title=Publications&subtitle=Monetary%20Policy%20Reports&restype=binary&secname=&year=2016&month=

Comments: Researcher: In-Year Reports present actual revenue by category. This is disaggregated by type (i.e both tax and non-tax revenue.

Peer Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Agree with Comments

Comments: In-Year Reports present actual revenue by category. This is disaggregated by type (i.e both tax and non-tax revenue. Monetary Policy Report, October 2016, Produced by Bank of Uganda, Section 4.1 Government Expenditure and Revenue,

72: Do In-Year Reports present the individual sources of revenue for actual revenues collected?

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- d. (0) No, In-Year Reports do not present individual sources of actual revenue.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: State of the Economy Report, June 2016, Produced by Bank of Uganda, Section 3.3.1 : Fiscal Developments, Table 3: Fiscal performance in FY 2015/16 (Shs. Billions) page 10. Available online at: <https://www.bou.or.ug/bou/bou-downloads/publications/StateOf...>

(<https://www.bou.or.ug/bou/bou-downloads/publications/StateOfEconomyReports/2016/Jun/State-of-the-Economy-Report-June-2016.pdf>)

Comments: Researcher: Though the state of the Economy report provides information on individual revenue sources, some information such as that on Non-Tax revenues collected is not presented in the document.

Peer Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Agree

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?

- a. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
- b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: State of the Economy report , June 2016, Produced by Bank of Uganda, Table 3: Fiscal performance in FY 2015/16 (Shs. Billions), page 10 Available online at: <https://www.bou.or.ug/bou/bou-downloads/publications/StateOf...> (<https://www.bou.or.ug/bou/bou-downloads/publications/StateOfEconomyReports/2016/Jun/State-of-the-Economy-Report-June-2016.pdf>)

Comments: Researcher: The State of the Economy report (June 2016) contains information on actual year- to- date revenues for the period July 2015- April 2016 (for both the projected and programmed, as well as the variation)

Peer Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Agree with Comments

Comments: The State of the Economy report (June 2017) contains information on actual year- to- date revenues for the period July 2016- April 2017 (for both the projected and programmed, as well as the variation)

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?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: State of the Economy report, September 2016, Produced by Bank of Uganda 3.3.2 Public Debt: Table 4: Public Debt Stock and Risk Indicators, pages 14-15 Available online at: <https://www.bou.or.ug/bou/bou-downloads/publications/StateOf...> (https://www.bou.or.ug/bou/bou-downloads/publications/StateOfEconomyReports/2016/Sep/State-of-the-Economy-Report_-September_2016.pdf)

Comments: Researcher: Though the in-year reports (i.e the latest being the State of the Economy report, September 2016) contains some information on the status of debt (as at June 2016), this information is not up-to date. For instance, the September in-year report provides a status of the country's debt as at June 2016. Further more, the in-year reports for October and November 2016 are not uploaded in the website, making it difficult for the public to access up-date information on the country's debt situation since most of this information is mainly availed in the semi-annual and annual budget performance reports

Peer Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Agree

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.)

- a. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total actual debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Sate of the Economy report, September 2016, Produced by Bank of Uganda 3.3.2 Public Debt: Table 4: Public Debt Stock and Risk Indicators, pages 14-15 Available online at: <https://www.bou.or.ug/bou/bou-downloads/publications/StateOf...> (https://www.bou.or.ug/bou/bou-downloads/publications/StateOfEconomyReports/2016/Sep/State-of-the-Economy-Report_-September_2016.pdf)

Comments: Researcher: The in-year reports contains some information on the status of debt (as at June 2016). This information shows both domestic and external debt as well as a few instruments such as bills/bonds (at face value), and the percentage of domestic debt maturing in one year and after one year. However, some information such as the interest rates as well as the maturity profile of the external debt is not provided in this document. More so, the information in this report (i.e September monthly report is quite out-dated since it only contains the position as at June 2016.

Peer Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Agree

76: Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

- a. (100) Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.
- b. (67) Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.

- c. (33) Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.
- d. (0) No, the estimates for macroeconomic forecast have not been updated.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Semi- Annual Budget Performance Report, FY 2015/16, February 2016. Produced by Ministry of Finance, Planning and Economic Development Executive Summary, pages 19, Part 1: Overall Fiscal and Resource Performance (1. 1 Overall Fiscal Operations), pages 77-79 Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Semi%20Annual%20Budget%20Performance%20Report%20FY%202015-16.pdf>

(<http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Semi%20Annual%20Budget%20Performance%20Report%20FY%202015-16.pdf>)

Comments: Researcher: The Mid-year review contains some information on the updated macro-economic forecasts for the first six months as well as some explanations for the changes/forecasts. Specifically, this document contains information on the status of the country's fiscal deficit, the projected growth for the year, and updates on the exchange rate (as at the end of first quarter), inflation as at end of December 2015,

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The Mid-year review contains some information on the updated macro-economic forecasts for the first six months as well as some explanations for the changes/forecasts. Specifically, this document contains information on the status of the country's fiscal deficit, the projected growth for the year, and updates on the exchange rate (as at the end of first quarter), inflation as at end of December 2016, "Semi- Annual Budget Performance Report, FY 2016/17, February 2017. Produced by Ministry of Finance, Planning and Economic Development Executive Summary, Part 1: Overall Fiscal and Resource Performance (1. 1 Overall Fiscal Operations), Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/SEMI%20ANNUAL%20BUDGET%20PERFORMANCE%20REPORT%20FY%202016-17.pdf>

77: Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

- a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- d. (0) No, expenditure estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Semi- Annual Budget Performance Report, FY 2015/16, February 2016. Produced by Ministry of Finance, Planning and Economic Development Section 2.1 Highlights of Overall Expenditure Performance, Table 2.1: Overall Releases and Expenditure, page 82, Part 2: Overview of expenditure performance, pages 84-951 Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Semi%20Annual%20Budget%20Performance%20Report%20FY%202015-16.pdf>

(<http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Semi%20Annual%20Budget%20Performance%20Report%20FY%202015-16.pdf>)

Comments: Researcher: Though the Mid-year review contains information on the approved budget as well as the total amounts released and actual expenditure outturns by end of December 2015, no information is provided on the updated expenditure estimates for the budget year underway.

Peer Reviewer

Opinion: Agree with Comments

Comments: The semi-annual performance report just reports what has been spent in the last 6 months - it does not forecast for the remaining part of the FY

Government Reviewer

Opinion: Agree with Comments

Comments: The Mid-year review contains information on the approved budget as well as the total amounts released and actual expenditure outturns by end of December 2016. "Semi- Annual Budget Performance Report, FY 2016/17, February 2017. Produced by Ministry of Finance, Planning and Economic Development Section 2.1 Highlights of Overall Expenditure Performance, Table 2.1: Overall Releases and Expenditure, Part 2: Overview of expenditure performance, Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/SEMI%20ANNUAL%20BUDGET%20PERFORMANCE%20REPORT%20FY%202016-17.pdf>

78: Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

- d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Semi- Annual Budget Performance Report, FY 2015/16, February 2016. Produced by Ministry of Finance, Planning and Economic Development , Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Semi%20Annual%20Budget%20Performance%20Report%20FY%202015-16.pdf> Economic Classification: Part 2: Overview of Expenditure Performance, pages 82- 914, Annex 2.2: Central Government Expenditure by Item in First Half of 2015/16, Annex 2.2: page 921 Functional Classification: Table 2.2: Overall GoU Releases and Expenditure by Sector for FY 2015/16, page 84, Annex A1.1: Approved Estimates and Half Year Expenditures FY2015/16 by Vote Function (excluding Arrears and Taxes), pages 905-912
Comments: Researcher: The mid-year review presents expenditure information that is classified by Economic (showing how much is spent on recurrent (both wage and non-wage), and functional classification. What is not presented is the Administrative classification. However, the formats used are are not presented in formats which are not compatible with international standards

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The mid-year review presents expenditure information that is classified by Economic (showing how much is spent on recurrent (both wage and non-wage), and functional classification. What is not presented is the Administrative classification. However, the formats used are are not presented in formats which are not compatible with international standards "Semi- Annual Budget Performance Report, FY 2016/17, February 2017. Produced by Ministry of Finance, Planning and Economic Development , Available online at: http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/SEMI%20ANNUAL%20BUDGET%20PERFORMANCE%20REPORT%20FY%202016_16.pdf Economic Classification: Part 2: Overview of Expenditure Performance, Annex 2.2: Central Government Expenditure by Item in First Half of 2015/16, Annex 2.2: Functional Classification: Table 2.2: Overall GoU Releases and Expenditure by Sector for FY 2015/16, Annex A1.1: Approved Estimates and Half Year Expenditures FY2015/16 by Vote Function (excluding Arrears and Taxes)"

IBP comment: The MYR for FY 2015/16 is the correct document to use in OBS 2017 as it was the most recent MYR published before the research cut-off date of 31 December 2016. The MYR for FY 2016/17 was published after the research cut-off date.

79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

- a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
d. (0) No, the Mid-Year Review does not present expenditure estimates by program.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Semi- Annual Budget Performance Report, FY 2015/16, February 2016. Produced by Ministry of Finance, Planning and Economic Development. Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Semi%20Annual%20Budget%20Performance%20Report%20FY%202015-16.pdf> Part 4: Details of Sector Financial and Physical performance, Pages 126- 904
Comments: Researcher: 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, Cumulative Expenditure as well as expenditure Performance (and reasons for any Variation from Plans/expenditures)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: 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, Cumulative Expenditure as well as expenditure Performance (and reasons for any Variation from Plans/expenditures) "Semi- Annual Budget Performance Report, FY 2016/17, February 2017. Produced by Ministry of Finance, Planning and Economic Development. Available online at: http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/SEMI%20ANNUAL%20BUDGET%20PERFORMANCE%20REPORT%20FY%202016_16.pdf Part 4: Details of Sector Financial and Physical performance, Pages 126- 904"

IBP comment: The MYR for FY 2015/16 is the correct document to use in OBS 2017 as it was the most recent MYR published before the research cut-off date of 31 December 2016. The MYR for FY 2016/17 was published after the research cut-off date.

80: Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

- a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.

- b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- d. (0) No, revenue estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Semi- Annual Budget Performance Report, FY 2015/16, February 2016. Produced by Ministry of Finance, Planning and Economic Development. Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Semi%20Annual%20Budget%20Performance%20Report%20FY%202015-16.pdf> Part 1: Overall Fiscal and Resource Performance, Overall Fiscal performance, H1 FY2015/16 (Billions of Shillings), page 78, Part 1: Overall Fiscal and Resource Performance- (Performance of the resource envelope, H1 2015/16 (Billions of Shillings), page 79, Part 1: Overall Fiscal and Resource Performance, page 81

Comments: Researcher: The Mid-year review provides an overview of the half year performance of various individual revenue sources (such as PAYE, Withholding, VAT, grants, Non-Tax revenues, etc) as well as a brief explanation of the deviation from the targeted/projected individual revenues. However, though the above information is provided in a narrative form (for the first half of FY2015/16), the tables provided in the same document, under the same section (on pages 79 and 80) instead contain information for the first half of the previous year (i.e FY 2014/15 and not the budget year under review (i.e FY 2015/16) which shows a discrepancy between what is presented in the narrative as well as in the tables provided.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The Mid-year review provides an overview of the half year performance of various individual revenue sources (such as PAYE, Withholding, VAT, grants, Non-Tax revenues, etc) as well as a brief explanation of the deviation from the targeted/projected individual revenues. However, though the above information is provided in a narrative form (for the first half of FY2016/17), the tables provided in the same document, under the same section (on pages 79 and 80) instead contain information for the first half of the previous year (i.e FY 2015/16 and not the budget year under review (i.e FY 2016/17) which shows a discrepancy between what is presented in the narrative as well as in the tables provided." "Semi- Annual Budget Performance Report, FY 2016/17, February 2017. Produced by Ministry of Finance, Planning and Economic Development. Available online at: http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/SEMI%20ANNUAL%20BUDGET%20PERFORMANCE%20REPORT%20FY%202016_1 Part 1: Overall Fiscal and Resource Performance, Overall Fiscal performance, H1 FY2016/17 (Billions of Shillings), Part 1: Overall Fiscal and Resource Performance- (Performance of the resource envelope, H1 2016/17 (Billions of Shilling), Part 1: Overall Fiscal and Resource Performance,"

IBP comment: The MYR for FY 2015/16 is the correct document to use in OBS 2017 as it was the most recent MYR published before the research cut-off date of 31 December 2016. The MYR for FY 2016/17 was published after the research cut-off date.

81: Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
- b. (0) No, the Mid-Year Review does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: Semi- Annual Budget Performance Report, FY 2015/16, February 2016. Produced by Ministry of Finance, Planning and Economic Development . Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Semi%20Annual%20Budget%20Performance%20Report%20FY%202015-16.pdf> Part 1: Overall Fiscal and Resource Performance, Overall Fiscal performance, H1 FY2015/16 (Billions of Shillings), page 78, Performance of the Resource Envelope, page 79

Comments: Researcher: All revenue estimates are presented by category (such as tax and non-tax).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: All revenue estimates are presented by category (such as tax and non-tax). "Semi- Annual Budget Performance Report, FY 2016/17, February 2017. Produced by Ministry of Finance, Planning and Economic Development . Available online at: http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/SEMI%20ANNUAL%20BUDGET%20PERFORMANCE%20REPORT%20FY%202016_1 Part 1: Overall Fiscal and Resource Performance, Overall Fiscal performance, H1 FY2016/17 (Billions of Shillings), Performance of the Resource Envelope,"

IBP comment: The MYR for FY 2015/16 is the correct document to use in OBS 2017 as it was the most recent MYR published before the research cut-off date of 31 December 2016. The MYR for FY 2016/17 was published after the research cut-off date

82: Does the Mid-Year Review of the budget present individual sources of revenue?

- a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Mid-Year Review does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Semi- Annual Budget Performance Report, FY 2015/16, February 2016. Produced by Ministry of Finance, Planning and Economic Development , Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Semi%20Annual%20Budget%20Performance%20Report%20FY%202015-16.pdf> Part 1: Overall Fiscal and Resource Performance, 1.2. Performance of the Resource Envelope, 79

Comments: Researcher: The Mid-Year Review presents all individual sources of revenue (i.e both tax and non-tax revenue, grants, etc)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The Mid-Year Review presents all individual sources of revenue (i.e both tax and non-tax revenue, grants, etc) "Semi- Annual Budget Performance Report, FY 2016/17, February 2017. Produced by Ministry of Finance, Planning and Economic Development , Available online at: http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/SEMI%20ANNUAL%20BUDGET%20PERFORMANCE%20REPORT%20FY%202016_1 Part 1: Overall Fiscal and Resource Performance, 1.2. Performance of the Resource Envelope, 79"

IBP comment: The MYR for FY 2015/16 is the correct document to use in OBS 2017 as it was the most recent MYR published before the research cut-off date of 31 December 2016. The MYR for FY 2016/17 was published after the research cut-off date

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?

- a. (100) Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.
- b. (67) Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.
- c. (33) Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.
- d. (0) No, estimates of government borrowing and debt have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Semi- Annual Budget Performance Report, FY 2015/16, February 2016. Produced by Ministry of Finance, Planning and Economic Development , Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Semi%20Annual%20Budget%20Performance%20Report%20FY%202015-16.pdf> Part 1: Overall Fiscal and Resource Performance: Overall Fiscal performance, H1 FY2015/16 (Billions of Shillings), page 78, Table S1: Overview of Sector Expenditures (US\$ Billion, excluding taxes and arrears), page 104

Comments: Researcher: Though the Mid-year review contains information on estimates of government debt (for both domestic and external), the information contained in the table presented (though indicates FY 2015/16) contradicts with what is contained in the table (which is for FY 2014/15 and not the period indicated in the heading) However, despite the above document not containing up-to date debt information, some information on domestic debt (i.e domestic arrears) is presented under each sector, clearly indicating the approved amounts, what was spent by end of the reporting period, as well as the actual performance (e.g see page 104)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Though the Mid-year review contains information on estimates of government debt (for both domestic and external), the information contained in the table presented (though indicates FY 2016/17) contradicts with what is contained in the table (which is for FY 2016/17 and not the period indicated in the heading) However, despite the above document not containing up-to date debt information, some information on domestic debt (i.e domestic arrears) is presented under each sector, clearly indicating the approved amounts, what was spent by end of the reporting period, as well as the actual performance (e.g see page 104)" "Semi- Annual Budget Performance Report, FY 2016/17, February 2017. Produced by Ministry of Finance, Planning and Economic Development , Available online at: http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/SEMI%20ANNUAL%20BUDGET%20PERFORMANCE%20REPORT%20FY%202016_1 Part 1: Overall Fiscal and Resource Performance: Overall Fiscal performance, H1 FY2016/17 (Billions of Shillings), Table S1: Overview of Sector Expenditures (US\$ Billion, excluding taxes and arrears)"

IBP comment: The MYR for FY 2015/16 is the correct document to use in OBS 2017 as it was the most recent MYR published before the research cut-off date of 31 December 2016. The MYR for FY 2016/17 was published after the research cut-off date.

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?

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Annual Budget Performance Report FY 2015/16, Produced by the Ministry of Finance, Planning and Economic Development, September 2016 Annual Part 3: Details of Sector Financial and Physical performance, pages 84- 993

Comments: Researcher: The Year-End Report presents information on expenditures for all the sectors, clearly showing the total approved budget, amounts released by end of the financial year (i.e June 2016), and amounts spent by end of June 2016. In addition, this document provides information on major unspent balances as well as reasons for the under-expenditures

Peer Reviewer

Opinion: Agree with Comments

Comments: The end year report is detailed in reporting on the expenditures by sector and explanations for the variances

Government Reviewer

Opinion: Agree with Comments

Comments: The Year-End Report presents information on expenditures for all the sectors, clearly showing the total approved budget, amounts released by end of the financial year (i.e June 2016/17), and amounts spent by end of June 2017. In addition, this document provides information on major unspent balances as well as reasons for the under-expenditures" "Annual Budget Performance Report FY 2015/16, Produced by the Ministry of Finance, Planning and Economic Development, September 2016 Annual Part 3: Details of Sector Financial and Physical performance, pages 84- 993"

85: Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Annual Budget Performance Report FY 2015/16, Produced by the Ministry of Finance, Planning and Economic Development, September 2016 Annual Part 3: Details of Sector Financial and Physical performance, pages 84- 993 Available online at:
<http://budget.go.ug/budget/sites/default/files/National%20Bu...>

(<http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Annual%20Budget%20Performance%20Report%20FY%202015-16.pdf>)

Comments: Researcher: 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 key output within each vote function), each program as well as each parastatal.

Peer Reviewer

Opinion: Agree with Comments

Comments: End year report presents all the details on the expenditures by function for all MDAs, using the Output Budgeting Tool

Government Reviewer

Opinion: Agree with Comments

Comments: 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 key output within each vote function), each program as well as each parastatal. "Annual Budget Performance Report FY 2015/16, Produced by the Ministry of Finance, Planning and Economic Development, September 2016 Annual Part 3: Details of Sector Financial and Physical performance, pages 84- 993 Available online at:

<http://budget.go.ug/budget/sites/default/files/National%20Bu...>

(<http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Annual%20Budget%20Performance%20Report%20FY%202015-16.pdf>)"

86: Does the Year-End Report present expenditure estimates for individual programs?

- a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Year-End Report does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Annual Budget Performance Report FY 2015/16, Produced by the Ministry of Finance, Planning and Economic Development, September 2016 Annual Part 3: Details of Sector Financial and Physical performance, pages 84- 993

<http://budget.go.ug/budget/sites/default/files/National%20Bu...>

(<http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Annual%20Budget%20Performance%20Report%20FY%202015-16.pdf>)

Comments: Researcher: 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 with Comments

Comments: 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) "Annual Budget Performance Report FY 2015/16, Produced by the Ministry of Finance, Planning and Economic Development, September 2016 Annual Part 3: Details of Sector Financial and Physical performance, pages 84- 993

<http://budget.go.ug/budget/sites/default/files/National%20Bu...>

(<http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Annual%20Budget%20Performance%20Report%20FY%202015-16.pdf>)"

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?

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: 1. Annual Budget Performance Report FY 2015/16, Produced by the Ministry of Finance, Planning and Economic Development, September 2016 Part 1:Overall Fiscal and Resource Performance, TABLE 1: PERFORMANCE OF FISCAL OPERATIONS BILLION SHILLINGS- page 79-83 TABLE 2: REVISED REVENUE PERFORMANCE BILLION SHILLINGS, page 80 Available online at:

<http://budget.go.ug/budget/sites/default/files/National%20Bu...>

(<http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Annual%20Budget%20Performance%20Report%20FY%202015-16.pdf>) 2. Revenue Collections: 1991/92 -2015/16, Produced by Uganda revenue Authority Available online at: <https://www.ura.go.ug/#>

(<https://www.ura.go.ug/#>)

Comments: Researcher: The Year-End Report presents information on the various forms of revenue (both domestic and external- and for various types of revenue such as URA, non-URA, oil revenue, debt, grants, etc), Such information includes data for the budgeted revenue for FY 2015/16 vs the projected out turn, revised revenue projections , the annual revenue performance as well a the percentage year to year growth (from FY 2014/15-2015/16) Further more, a small narrative is provided, explaining the revision of domestic revenue for FY 2015/16 (with a reason why), the performance of this revenue

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The Year-End Report presents information on the various forms of revenue (both domestic and external- and for various types of revenue such as URA, non-URA, oil revenue, debt, grants, etc), Such information includes data for the budgeted revenue for FY 2016/17 vs the projected out turn, revised revenue projections , the annual revenue performance as well a the percentage year to year growth (from FY 2015/16-2016/17) Further more, a small narrative is provided, explaining the revision of domestic revenue for FY 2015/16 (with a reason why), the performance of this revenue" "1.

Annual Budget Performance Report FY 2016/17, Produced by the Ministry of Finance, Planning and Economic Development, September 2016 Part 1:Overall Fiscal and Resource Performance, TABLE 1: PERFORMANCE OF FISCAL OPERATIONS BILLION SHILLINGS- TABLE 2: REVISED REVENUE PERFORMANCE BILLION SHILLINGS, Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>

(<http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Annual%20Budget%20Performance%20Report%20FY%202015-16.pdf>) 2. Revenue Collections: 1991/92 -2015/16, Produced by Uganda revenue Authority Available online at: <https://www.ura.go.ug/#>

(<https://www.ura.go.ug/#>)"

IBP comment: The YER for FY 2015/16 is the correct document to use in OBS 2017 as it was the most recent YER published before the research cut-off date of 31 December 2016. The YER for FY 2016/17 was published after the research cut-off date.

88: Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Year-End Report presents revenue estimates by category.
- b. (0) No, the Year-End Report does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: 1. Annual Budget Performance Report FY 2015/16, Produced by the Ministry of Finance, Planning and Economic Development, September 2016 TABLE 2: REVISED REVENUE PERFORMANCE BILLION SHILLINGS, page 80 <http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Annual%20Budget%20Performance%20Report%20FY%202015-16.pdf> 2. Revenue collections: 1991/92-2015/16, produced by Uganda Revenue Authority Available online at: <https://www.ura.go.ug/index.jsp> (<https://www.ura.go.ug/index.jsp>)

Comments: Researcher: The Year-End Report presents revenue estimates by category. For instance, it provides information on the revised revenue projections, actual out-turns, annual performance as well as the year to year revenue growth for individual sources of income for both tax and tax revenues

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The Year-End Report presents revenue estimates by category. For instance, it provides information on the revised revenue projections, actual out-turns, annual performance as well as the year to year revenue growth for individual sources of income for both tax and tax revenues "1. Annual Budget Performance Report FY 2015/16, Produced by the Ministry of Finance, Planning and Economic Development, September 2016 TABLE 2: REVISED REVENUE PERFORMANCE BILLION SHILLINGS, page 80 <http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Annual%20Budget%20Performance%20Report%20FY%202015-16.pdf> 2. Revenue collections: 1991/92-2015/16, produced by Uganda Revenue Authority Available online at: <https://www.ura.go.ug/index.jsp> (<https://www.ura.go.ug/index.jsp>)"

89: Does the Year-End Report present individual sources of revenue?

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Year-End Report does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: 1. Annual Budget Performance Report FY 2015/16, Produced by the Ministry of Finance, Planning and Economic Development, September 2016 TABLE 2: REVISED REVENUE PERFORMANCE BILLION SHILLINGS, page 80, TABLE 1: PERFORMANCE OF FISCAL OPERATIONS BILLION SHILLINGS, page 79 Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Annual%20Budget%20Performance%20Report%20FY%202015-16.pdf> 2. Revenue collections: 1991/92-2015/16, produced by Uganda Revenue Authority Available online at: <https://www.ura.go.ug/index.jsp> (<https://www.ura.go.ug/index.jsp>)

Comments: Researcher: The Year-End Report presents revenue estimates by category. For instance, it provides information on the revised revenue projections, actual out-turns, annual performance as well as the year to year revenue growth for individual sources of income for both tax and tax revenue (such as Taxes on income, profits, and capital gains, Taxes on goods and services, etc)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The Year-End Report presents revenue estimates by category. For instance, it provides information on the revised revenue projections, actual out-turns, annual performance as well as the year to year revenue growth for individual sources of income for both tax and tax revenue (such as Taxes on income, profits, and capital gains, Taxes on goods and services, etc) "1. Annual Budget Performance Report FY 2015/16, Produced by the Ministry of Finance, Planning and Economic Development, September 2016 TABLE 2: REVISED REVENUE PERFORMANCE BILLION SHILLINGS, page 80, TABLE 1: PERFORMANCE OF FISCAL OPERATIONS BILLION SHILLINGS, page 79 Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Annual%20Budget%20Performance%20Report%20FY%202015-16.pdf> 2. Revenue collections: 1991/92-2015/16, produced by Uganda Revenue Authority Available online at: <https://www.ura.go.ug/index.jsp> (<https://www.ura.go.ug/index.jsp>)"

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?

- a. (100) Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) 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.
- d. (0) No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Annual Budget Performance Report FY 2015/16, Produced by the Ministry of Finance, Planning and Economic Development, September 2016 TABLE 1: PERFORMANCE OF FISCAL OPERATIONS BILLION SHILLINGS Available online at:

<http://budget.go.ug/budget/sites/default/files/National%20Bu...>

(<http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Annual%20Budget%20Performance%20Report%20FY%202015-16.pdf>)

Comments: Researcher: The Year-End Report presents information on the government's borrowing and debt. This information includes interest payments (both domestic and external) - both budgeted and actual outturns, net lending and investment for some (but not all) projects such as Karuma and lending from Exim Bank, domestic arrears payment, external financing (for both budget support and project loans), harmonization/exceptional financing, net domestic financing (both bank financing and non-bank financing). However, information such as the maturity profile of this debt is not presented

Peer Reviewer

Opinion: Agree with Comments

Comments: The majority of the debts and composition are presented in the Annual Budget Performance report but there are loans that are got during the year and not all are reported on

Government Reviewer

Opinion: Agree with Comments

Comments: The Year-End Report presents information on the government's borrowing and debt. This information includes interest payments (both domestic and external) - both budgeted and actual outturns, net lending and investment for some (but not all) projects such as Karuma and lending from Exim Bank, domestic arrears payment, external financing (for both budget support and project loans), harmonization/exceptional financing, net domestic financing (both bank financing and non-bank financing). However, information such as the maturity profile of this debt is not presented"

"Annual Budget Performance Report FY 2015/16, Produced by the Ministry of Finance, Planning and Economic Development, September 2016 TABLE 1: PERFORMANCE OF FISCAL OPERATIONS BILLION SHILLINGS Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...> (<http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Annual%20Budget%20Performance%20Report%20FY%202015-16.pdf>)"

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?

- a. (100) Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) 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.
- d. (0) No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Annual Budget Performance Report FY 2015/16, Produced by the Ministry of Finance, Planning and Economic Development, September 2016 Introduction: Executive summary: Overall Fiscal performance FY 2015/16, page 19, Part 1:Overall Fiscal and Resource Performance: 1. 1 Overall Fiscal Operations- Economic Performance, page 78 Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...>

(<http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Annual%20Budget%20Performance%20Report%20FY%202015-16.pdf>)

Comments: Researcher: The Year-End Report presents information on the macroeconomic forecasts from the FY 2015/16 as well as the actual outcome/performance. For instance, information on average GDP growth (as well as the original projections), average inflation rate for FY 2015/16, the exchange rate, fiscal deficit (as a % of GDP) as well as the projected domestic revenue is presented. In addition, a narrative discussion is presented to explain the differences between the original projections and the actual out-turn/performance.

Peer Reviewer

Opinion: Agree

Government Reviewer**Opinion:** Agree with Comments

Comments: The Year-End Report presents information on the macroeconomic forecasts from the FY 2016/17 as well as the actual outcome/performance. For instance, information on average GDP growth (as well as the original projections), average inflation rate for FY 2016/17, the exchange rate, fiscal deficit (as a % of GDP) as well as the projected domestic revenue is presented. In addition, a narrative discussion is presented to explain the differences between the original projections and the actual out-turn/performance. "Annual Budget Performance Report FY 2015/16, Produced by the Ministry of Finance, Planning and Economic Development, September 2016 Introduction: Executive summary: Overall Fiscal performance FY 2015/16, page 19, Part 1:Overall Fiscal and Resource Performance: 1. 1 Overall Fiscal Operations- Economic Performance, page 78 Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Annual%20Budget%20Performance%20Report%20FY%202015-16.pdf>"

IBP comment: The YER for FY 2015/16 is the correct document to use in OBS 2017 as it was the most recent YER published before the research cut-off date of 31 December 2016. The YER for FY 2016/17 was published after the research cut-off date.

92: Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.
- b. (67) 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.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: d.**Sources:** N/A

Comments: Researcher: No such information is provided in the year- end report. What is instead provided is data on proposed outputs as well as the their actual outcomes.

Peer Reviewer**Opinion:** Agree with Comments

Comments: The Annual performance report does not present non-financial data on inputs - the focus is on the outputs, and with the upcoming Programme Based Budgeting, there will be a direct link to outcomes and results

Government Reviewer**Opinion:** Agree with Comments

Comments: No such information is provided in the year- end report. What is instead provided is data on proposed outputs as well as the their actual outcomes.

93: Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) 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.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Annual Budget Performance Report FY 2015/16, Produced by the Ministry of Finance, Planning and Economic Development, September 2016 Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Annual%20Budget%20Performance%20Report%20FY%202015-16.pdf>

Comments: Researcher: In the Year-end report, 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:** Disagree**Suggested answer:** c.

Comments: Not all differences in the estimates of non financial data is presented. This is mainly as a result of lack of systematic reporting from LGs , which translates into limited reporting at sector level. The reporting, using the OBT is more of a ritual as seemingly poor reporting is not penalized. However, moving forward, there are plans to punish LGs that report poorly and untimely, under the upcoming Local Government Performance Assessment System

Government Reviewer

Opinion: Agree with Comments

Comments: In the Year-end report, 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." "Annual Budget Performance Report FY 2015/16, Produced by the Ministry of Finance, Planning and Economic Development, September 2016 Available online at: <http://budget.go.ug/budget/sites/default/files/National%20Bu...> (<http://budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Annual%20Budget%20Performance%20Report%20FY%202015-16.pdf>)"

Researcher response: I agree with the reviewer comment and to change to score from A to C.

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?

- a. (100) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) 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.
- d. (0) No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: No such information is provided in the year- end report

Peer Reviewer

Opinion: Agree with Comments

Comments: We do not explicitly budget for funds for the most impoverished populations or segments of the country. However, this will be strengthened in future under the new mechanism of certifying for equity.

Government Reviewer

Opinion: Agree with Comments

Comments: No such information is provided in the year- end report

95: Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/a

Comments: Researcher: 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 with Comments

Comments: No estimates for extra-budgetary funds

Government Reviewer

Opinion: Agree with Comments

Comments: 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.

96: Is a financial statement included as part of the Year-End Report or released as a separate report?

- a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- c. Not applicable/other (please comment).

Answer: b.

Sources: N/A

Comments: Researcher: No such document is included in the year end report

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: No such document is included in the year end report

97: What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) The SAI has not conducted any of the three types of audits, or has not made them available to the public.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Interview with the Director/Corporate Support Executive, Office of the Auditor General, Kampala Uganda

Comments: Researcher: The Office of the Auditor General conducts two of three audits i.e financial and performance audits, which are also made available to the public on its website. In addition to the two audits, the Office of the Auditor General also conducts forensic audits

Peer Reviewer

Opinion: Agree with Comments

Comments: Compliance audits not focused on as these fall under other agencies such as the Public Procurement and Disposal Authority - for procurement procedures

Government Reviewer

Opinion: Agree with Comments

Comments: The Office of the Auditor General conducts two of three audits i.e financial and performance audits, which are also made available to the public on its website. In addition to the two audits, the Office of the Auditor General also conducts forensic audits Interview with the Director/Corporate Support Executive, Office of the Auditor General, Kampala Uganda

98: What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

- a. (100) All expenditures within the SAI's mandate have been audited.
- b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- d. (0) No expenditures have been audited.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Interview with the Director/Corporate Support Executive, Office of the Auditor General, Kampala Uganda ANNUAL REPORT OF THE AUDITOR GENERAL FOR THE YEAR ENDED 30TH JUNE 2015 Table 3: Status of Audit Performance for the FY 2014/15, page 6 Available online at: <http://www.oag.go.ug/wp-content/uploads/2016/01/Perfomance-R...> (<http://www.oag.go.ug/wp-content/uploads/2016/01/Perfomance-Report-30th-June-2015.pdf>)

Comments: Researcher: According to the Auditor General's report, the Office of the Auditor General completed a total of 1533 audits, against the plan of 2228 audits, which represents about 69% of the planned audits. This represents at least two thirds but not all have been audited. This is attributed to the huge backlog that this office has to undertake especially at Lower Local governments (i.e. sub-counties and schools).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: According to the Auditor General's report, the Office of the Auditor General completed a total of 1533 audits, against the plan of 2228 audits, which represents about 69% of the planned audits. This represents at least two thirds but not all have been audited. This is attributed to the huge backlog that this office has to undertake especially at Lower Local governments (i.e. sub-counties and schools).

99: What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
- b. (67) 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.
- c. (33) Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- d. (0) No extra-budgetary funds have been audited.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Interview with the Director/Corporate Support Executive, Office of the Auditor General, Kampala Uganda

Comments: Researcher: 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: Not Qualified

Government Reviewer

Opinion: Agree

100: Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- b. (0) No, the annual Audit Report(s) does not include an executive summary.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: ANNUAL REPORT OF THE AUDITOR GENERAL FOR THE YEAR ENDED 30th JUNE 2015 Performance Report, Produced by: Office of the Auditor General, OVERVIEW: 1.6 KEY ISSUES AND RECOMMENDATIONS, pages 20-44 Available online at: <http://www.oag.go.ug/wp-content/uploads/2016/01/Perfomance-R...> (<http://www.oag.go.ug/wp-content/uploads/2016/01/Perfomance-Report-30th-June-2015.pdf>)

Comments: Researcher: Though the audit report does not contain a section labeled "executive summary", this report contains a section on key issues and recommendations, which summaries the main/key findings as well as recommendations made in the report. this can act as an executive summary

Peer Reviewer

Opinion: Agree with Comments

Comments: There is also Extracts of Audit Findings, which is more of a summary of the findings

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?

- a. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. (67) Yes, the executive reports publicly on most audit findings.
- c. (33) Yes, the executive reports publicly on some audit findings.
- d. (0) No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: Although a treasury memoranda (document containing information on the steps to be taken to address audit recommendations or need for remedial action) is supposed to be produced by the executive, this document is not available to the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Although a treasury memoranda (document containing information on the steps to be taken to address audit recommendations or need for remedial action) is supposed to be produced by the executive, this document is not available to the public."

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?

- a. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
- c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
- d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- e. Not applicable/other (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: No such a document is released to the public by the SAI or legislature

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: No such a document is released to the public by the SAI or legislature

103: Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
- b. (67) 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.
- c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
- d. (0) No, there is no IFI.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The Budget Act 2001 (Section 20 and Section 21) Available online at: <https://www.google.com/#q=Budget+Act+2001+Uganda> (<https://www.google.com/#q=Budget+Act+2001+Uganda>)

Comments: Researcher: There is a law that establishes the Parliamentary Budget office. It is a department under the Parliament of Uganda with sufficient staff to provide independent advice to committees and Parliament in general on matters of budget and national Economy.

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: While the law provides for its independence, in reality this is not the case. Eg recruitment of staff is 'influenced', the analysis carried out is sometimes influenced, and it is staffing and funding is insufficient.

Government Reviewer

Opinion: Agree with Comments

Comments: There is a law that establishes the Parliamentary Budget office. It is a department under the Parliament of Uganda with sufficient staff to provide independent advice to committees and Parliament in general on matters of budget and national Economy. "The Budget Act 2001 (Section 20 and Section 21) Available online at: <https://www.google.com/#q=Budget+Act+2001+Uganda> (<https://www.google.com/#q=Budget+Act+2001+Uganda>)"

Researcher response: Based on the reviewer comment and the limited independence of the IFI, the response has been changed from A to B for cross-country comparison purposes.

IBP comment: Response B is confirmed to ensure comparison across countries.

104: Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
- b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
- c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
- d. (0) No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Budget Act, 2001 (Section 21) Available online at: <https://www.google.com/#q=Budget+Act+2001+Uganda> (<https://www.google.com/#q=Budget+Act+2001+Uganda>) Interview with the Acting Director-The Parliamentary Budget Office

Comments: Researcher: While it is true that IFI (in this case the Parliamentary Budget Office) generates their own forecasts, these are not binding and are rather used to bolster analysis for legislators.

Peer Reviewer

Opinion: Agree with Comments

Comments: There publication is limited to legislators. However the extent to which they use this information is limited. Even the Speaker of Parliament has always cautioned the Legislators to use researched information. Alongside the Parliamentary Budget Office, there is also the Research Department to provide information to the Legislators

Government Reviewer

Opinion: Agree with Comments

Comments: While it is true that IFI (in this case the Parliamentary Budget Office) generates their own forecasts, these are not binding and are rather used to bolster analysis for legislators. "Budget Act, 2001 (Section 21) Available online at: <https://www.google.com/#q=Budget+Act+2001+Uganda> (<https://www.google.com/#q=Budget+Act+2001+Uganda>) Interview with the Acting Director-The Parliamentary Budget Office"

105: Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
- b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
- c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
- d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Report of the Budget Committee on the National Budget Framework Paper for the FY 2016/17-2020/21 Produced by the Office of the Clerk to Parliament, December 2015 (Section on Expenditure: section 36 (page 10), section 56-58 (pages 15-16), section on Adjustment to Resource Envelope and Re-allocations (sections 67, page 49) Available online at: <http://parliamentwatch.ug/wp-content/uploads/2015/12/BUD2-15...> (<http://parliamentwatch.ug/wp-content/uploads/2015/12/BUD2-15-Report-on-the-Budget-Framework-Paper-201617.pdf>) Parliamentary reports, Committee reports on Budgets Available online at: (<http://parliamentwatch.ug/budget/guide-to-the-budget-process...> (<http://parliamentwatch.ug/budget/guide-to-the-budget-process-201617/>)) Parliamentary reports, Committee reports on Budgets Available online at: : <http://parliamentwatch.ug/budget/guide-to-the-budget-process...> (<http://parliamentwatch.ug/budget/guide-to-the-budget-process-201617/>)

Comments: Researcher: The Parliamentary Budget Office (PBO) does not publish its own costing of proposals but rather the critique/assessment of the proposals from government .The office makes analysis and provides recommendations.

Peer Reviewer

Opinion: Agree with Comments

Comments: While its makes recommendations from the analysis of government proposals, the extent to which these recommendations are implemented is questionable. Legislation in Uganda is overly skewed to the opinions of the Executive, the ruling party. It is on very rare occasions that the Legislators make independent decisions which are not influenced by the Executive. And moreover on rare occasions do the Executive enforce recommendations from the Legislators

Government Reviewer

Opinion: Agree with Comments

Comments: The Parliamentary Budget Office (PBO) does not publish its own costing of proposals but rather the critique/assessment of the proposals from government .The office makes analysis and provides recommendations.

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?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).

- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Committee reports and interview from Director Parliamentary Budget Office

Comments: Researcher: According to the Budget Act 2001 and Public Finance Management Act 2015 Budget documents such as Ministerial policy statements and Budget Framework are supposed to be approved by Parliament. These documents are sent to various sectorial committees for scrutiny before being passed by Parliament. Every sessional committee is facilitated by a budget officer/economist from the Parliamentary Budget Office. This makes their work routine through the budget cycle.

Peer Reviewer

Opinion: Agree with Comments

Comments: Economists from the Parliamentary Budget Office are attached to various Committees of Parliament and they help the Legislators to scrutinize Budget documents. The Committees sit more frequently especially when they are scrutinizing the Budget Framework Paper as well as the sector Ministerial Policy Statements, which give details of respective sector budget estimates for the coming FY

Government Reviewer

Opinion: Agree with Comments

Comments: According to the Budget Act 2001 and Public Finance Management Act 2015 Budget documents such as Ministerial policy statements and Budget Framework are supposed to be approved by Parliament. These documents are sent to various sectorial committees for scrutiny before being passed by Parliament. Every sessional committee is facilitated by a budget officer/economist from the Parliamentary Budget Office. This makes their work routine through the budget cycle. Committee reports and interview from Director Parliamentary Budget Office

107: Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.
- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- e. (0) Not applicable/other (please comment).

Answer: a. (100)

Sources: The Public Finance Management Act 2015 (Section 9 (5 and 8), page 18, Available online at:

<http://www.parliament.go.ug/images/stories/acts/2015/Public%20Finance%20Management%20Act%202015.pdf>

(<http://www.parliament.go.ug/images/stories/acts/2015/Public%20Finance%20Management%20Act%202015.pdf>) The Constitution of Republic of Uganda, 1995, Section 155 (subsection 1-5) Available online at: <http://www.parliament.go.ug/images/stories/constitution/Cons...>

(http://www.parliament.go.ug/images/stories/constitution/Constitution_of_Uganda_1995.pdf) The Budget Act 2001, Available online at:

<http://www.ulrc.go.ug/ulrcsite/sites/default/files/Budget%20Act%202001.pdf>) (<http://www.ulrc.go.ug/ulrcsite/sites/default/files/Budget%20Act%202001.pdf>)

<https://www.google.com/#q=Budget+Act+2001%2C+Uganda> (<https://www.google.com/#q=Budget+Act+2001%2C+Uganda>) The Constitution of Republic of Uganda Budget Act 2001 and The Public Finance Management Act 2015 Available online at:

<http://www.parliament.go.ug/images/stories/constitution/Cons...>

(http://www.parliament.go.ug/images/stories/constitution/Constitution_of_Uganda_1995.pdf)

<http://www.parliament.go.ug/images/stories/acts/2015/Public%20Finance%20Management%20Act%202015.pdf>

(<http://www.parliament.go.ug/images/stories/acts/2015/Public%20Finance%20Management%20Act%202015.pdf>) COMMENT: The Practice by law is that budget documents are presented to Parliament for consideration and approval Budget Available online at:

<http://www.parliament.go.ug/images/stories/constitution/Cons...>

(http://www.parliament.go.ug/images/stories/constitution/Constitution_of_Uganda_1995.pdf) Act 2001 and The Public Finance Management Act

2015 <http://www.parliament.go.ug/images/stories/acts/2015/Public%20Finance%20Management%20Act%202015.pdf>

(<http://www.parliament.go.ug/images/stories/acts/2015/Public%20Finance%20Management%20Act%202015.pdf>) COMMENT: The Practice by law is that budget documents are presented to Parliament for consideration and approval

Comments: Researcher: The Practice by law is that budget documents are presented to Parliament for consideration and approval

Peer Reviewer

Opinion: Agree with Comments

Comments: This is first discussed in the Budget Committee and presented to the full House for consideration. Recommendations are also made and are supposed to be implemented by MoFPED on behalf of the Executive

Government Reviewer

Opinion: Agree with Comments

Comments: The Practice by law is that budget documents are presented to Parliament for consideration and approval "The Public Finance Management Act 2015 (Section 9 (5 and 8), page 18, Available online at: <http://www.parliament.go.ug/images/stories/acts/2015/Public%20Finance%20Management%20Act%202015.pdf>

(<http://www.parliament.go.ug/images/stories/acts/2015/Public%20Finance%20Management%20Act%202015.pdf>) The Constitution of Republic of Uganda, 1995, Section 155 (subsection 1-5) Available online at: <http://www.parliament.go.ug/images/stories/constitution/Cons...>

(http://www.parliament.go.ug/images/stories/constitution/Constitution_of_Uganda_1995.pdf) The Budget Act 2001, Available online at:

<http://www.ulrc.go.ug/ulrcsite/sites/default/files/Budget%20Act%202001.pdf>) (<http://www.ulrc.go.ug/ulrcsite/sites/default/files/Budget%20Act%202001.pdf>)

<https://www.google.com/#q=Budget+Act+2001%2C+Uganda> (<https://www.google.com/#q=Budget+Act+2001%2C+Uganda>) The Constitution of Republic of Uganda Budget Act 2001 and The Public Finance Management Act 2015 Available online at:
<http://www.parliament.go.ug/images/stories/constitution/Cons...>
(http://www.parliament.go.ug/images/stories/constitution/Constitution_of_Uganda_1995.pdf)
<http://www.parliament.go.ug/images/stories/acts/2015/Public%...>
(<http://www.parliament.go.ug/images/stories/acts/2015/Public%20Finance%20Management%20Act%202015.pdf>) COMMENT: The Practice by law is that budget documents are presented to Parliament for consideration and approval Budget Available online at:
<http://www.parliament.go.ug/images/stories/constitution/Cons...>
(http://www.parliament.go.ug/images/stories/constitution/Constitution_of_Uganda_1995.pdf) Act 2001 and The Public Finance Management Act 2015
<http://www.parliament.go.ug/images/stories/acts/2015/Public%...>
(<http://www.parliament.go.ug/images/stories/acts/2015/Public%20Finance%20Management%20Act%202015.pdf>) COMMENT: The Practice by law is that budget documents are presented to Parliament for consideration and approval"

108: How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
- d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Public Finance Management Act, 2015- Section 13 (3): Annual Budget, Produced by Parliament of Uganda Available online at:
<http://www.parliament.go.ug/images/stories/acts/2015/Public%...>

(<http://www.parliament.go.ug/images/stories/acts/2015/Public%20Finance%20Management%20Act%202015.pdf>)

<http://www.parliament.go.ug/index.php/about-parliament/parli...> (<http://www.parliament.go.ug/index.php/about-parliament/parliamentary-news/822-parliament-approves-2016-2017-national-budget>)

Comments: Researcher: Section 13 (3) of the Public Finance and Management Act 2015 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 The budget estimates were received and debated by Parliament and later approved on 3rd May 2016

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Section 13 (3) of the Public Finance and Management Act 2015 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 The budget estimates were received and debated by Parliament and later approved on 3rd May 2016" "The Public Finance Management Act, 2015- Section 13 (3): Annual Budget, Produced by Parliament of Uganda Available online at: <http://www.parliament.go.ug/images/stories/acts/2015/Public%...>

(<http://www.parliament.go.ug/images/stories/acts/2015/Public%20Finance%20Management%20Act%202015.pdf>)

<http://www.parliament.go.ug/index.php/about-parliament/parli...> (<http://www.parliament.go.ug/index.php/about-parliament/parliamentary-news/822-parliament-approves-2016-2017-national-budget>)"

109: When does the legislature approve the Executive's Budget Proposal?

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.
- c. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Public Finance Management Act, 2015- Section 14 (1): Approval of annual budget by Parliament, Produced by Parliament of Uganda Available online at: <http://www.parliament.go.ug/images/stories/acts/2015/Public%...>

(<http://www.parliament.go.ug/images/stories/acts/2015/Public%20Finance%20Management%20Act%202015.pdf>)

Comments: Researcher: Section 14 (1) of the Public Finance Management Act, 2015 states that: Parliament shall, by the 31st of May of each year, consider and approve the annual budget and work plan of the Government for the next financial year, the Appropriation Bill and any other Bills that may be necessary to implement the annual budget. This is at least one month in advance of the start of the budget year (i.e 1st July). The budget for FY 2016/17 was approved on 3rd May 2016, which is within the expected time frame.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Section 14 (1) of the Public Finance Management Act, 2015 states that: Parliament shall, by the 31st of May of each year, consider and approve the annual budget and work plan of the Government for the next financial year, the Appropriation Bill and any other Bills that may be necessary to implement the annual budget. This is at least one month in advance of the start of the budget year (i.e 1st July). The budget for FY 2017/18 was approved on 31st May 2017, which is within the expected time frame. "The Public Finance Management Act, 2015- Section 14 (1): Approval of annual budget by Parliament, Produced by Parliament of Uganda Available online at: <http://www.parliament.go.ug/images/stories/acts/2015/Public%20Finance%20Management%20Act%202015.pdf>"

IBP comment: The cut-off date for this research was 31 December 2016. The reference to documents available after that date cannot be considered to respond this question.

110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: N/A Budget Act: <https://www.ulii.org/ug/legislation/act/2001/2001/Budget%20Act%202001.pdf> Rules of Procedure: <http://www.parliament.go.ug/images/stories/constitution/rule...> (http://www.parliament.go.ug/images/stories/constitution/rules_2012.pdf)

Comments: Researcher: Parliament can make proposals on how resources can be re-allocated within a budget - but within an overall resource envelope determined by the Executive. However, Parliament does not have any authority in law to amend the Executives budget proposal but can reject some of the proposed expenditures (with justification) .

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Parliament has the legal authority to amend the Executive's Budget Proposal. However, there are many instances where Parliament has made recommendations to the Proposal, which have not been implemented by the Executive that is represented by MoFPED

Government Reviewer

Opinion: Agree with Comments

Comments: Parliament can make proposals on how resources can be re-allocated within a budget - but within an overall resource envelope determined by the Executive. However, Parliament does not have any authority in law to amend the Executives budget proposal but can reject some of the proposed expenditures (with justification) ."

IBP comment: After reviewing this question and to ensure consistency with other countries, this response has been changed from D to C. The Constitution, article 155, allows for amendments. Similarly, the 2001 Budget Act, article 19, provides the same powers. The Rules of Procedure of the Parliament of Uganda goes into details about the limitations.

111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- d. (0) No, the legislature does not have any such authority.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.monitor.co.ug/Business/-Parliament-rejects-govt-p...> (<http://www.monitor.co.ug/Business/-Parliament-rejects-govt-plan-to-raise-property-tax/688322-3159906-w02ltz/index.html>)

Comments: Researcher: As already alluded to Parliament only has power to scrutinize proposals and propose some re-allocation of resources within the determined resource envelope and as such this may not impose any increase or decrease on the resource on the expenditure side. However there were some tax proposals that were rejected for example tax on used clothes, Varying stamp duty to 2% among others. Legislators retained a tax on used clothes at 15% and varied stamp duty to 1.5%

Peer Reviewer

Opinion: Agree with Comments

Comments: Parliament makes recommendations but in many instances, the proposals are not duly considered by MoFPED

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?

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- c. (33) 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.
- d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The Public Finance Management Act (Section 13 and Section 14) Report on the Budget Committee on the National Budget Framework Paper for FY 2016/17 - 2020/21, December 2015. <http://parliamentwatch.ug/old/wp-content/uploads/2015/12/BUD...>
(<http://parliamentwatch.ug/old/wp-content/uploads/2015/12/BUD2-15-Report-on-the-Budget-Framework-Paper-201617.pdf>)

Comments: Researcher: The Parliamentary committee on Budget and sectoral committees committees had about one month and half to scrutinize the budget and report to the whole house for approval in line with Public Finance Management Act 2015

Peer Reviewer

Opinion: Agree with Comments

Comments: The Budget Committee did scrutinize and make recommendations so did the other sector Committees

Government Reviewer

Opinion: Agree with Comments

Comments: The Parliamentary committee on Budget and sectoral committees committees had about one month and half to scrutinize the budget and report to the whole house for approval in line with Public Finance Management Act 2015

IBP comment: This response has been adjusted from A to C because there is evidence of this review happening in practice (see for example <https://www.scribd.com/document/350034406/UGANDA-Report-on-t...> (<https://www.scribd.com/document/350034406/UGANDA-Report-on-the-Annual-Budget-Estimates-FY-2017-18>)); however, it has not been possible to find a similar report for the FY assessed in this Survey.

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?

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- c. (33) 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.
- d. (0) No, sector committees did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Parliamentary Committee Reports and the Public Finance Management Act 2015 Report on the Committee on Health on the Ministerial Policy statements and budget Estimates for the FY 2016/17, E.g Section 5.3: Overall Observation and Recommendations Report on the Committee of Finance, Planning and Economic Development on the Ministerial Policy Statement FY 2016/17, April 2016

Comments: Researcher: In Uganda's experience when the budget documents such as the budget framework paper and ministerial policy statements are presented to parliament, the speaker of Parliament directs sectoral committees to handle them and where necessary conduct public hearings. Once committees have completed scrutinizing budget documents, they write a report and the Chairperson of the committee then presents it on the floor of Parliament for discussion and approval. The committee that takes longest is the Budget Committee as it consolidates proposals from other sectoral committees especially those that have financial implications for harmonization with budget draft estimates and appropriations Bill. Therefore all sectoral committees use the same amount of time and all publish and present reports to the floor of parliament for approval. The answer is C as the sectoral committees reports that are attached could not be found in an official website but in CSOs websites.

Peer Reviewer

Opinion: Agree with Comments

Comments: The sector Committees discuss the Ministerial Policy Statements and BFPs. The Budget committee consolidates also makes recommendations. However, these reports are not widely published eg posting them online. However, during the deliberations in Committees and plenary of Parliament, the media is allowed in to follow the discussions and thus some of the media houses publish highlights of the debates

Government Reviewer

Opinion: Agree with Comments

Comments: In Uganda's experience when the budget documents such as the budget framework paper and ministerial policy statements are presented to parliament, the speaker of Parliament directs sectoral committees to handle them and where necessary conduct public hearings. Once committees have completed scrutinizing budget documents, they write a report and the Chairperson of the committee then presents it on the floor of Parliament for discussion and approval. The committee that takes longest is the Budget Committee as it consolidates proposals from other sectoral committees especially those that have financial implications for harmonization with budget draft estimates and appropriations Bill. Therefore all sectoral committees

use the same amount of time and all publish and present reports to the floor of parliament for approval. The answer is C as the sectorial committees reports that are attached could not be found in an official website but in CSOs websites. "Parliamentary Committee Reports and the Public Finance Management Act 2015 Report on the Committee on Health on the Ministerial Policy statements and budget Estimates for the FY 2017/18, E.g Section 5.3: Overall Observation and Recommendations Report on the Committee of Finance, Planning and Economic Development on the Ministerial Policy Statement FY 2017/18, April 2016"

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?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

Answer: d.

Sources: Committee reports on oversight visits and interview from the outgoing Committee chairperson for the Sectoral committee on Trade, Tourism and Industries- Hon Kabahenda Flavia Available online at: <http://csbag.org/wp-content/uploads/2016/05/A-REPORT-OF-THE-...>
(<http://csbag.org/wp-content/uploads/2016/05/A-REPORT-OF-THE-COMMITTEES-ON-TOURISM-TRADE-AND-INDUSTRY-ON-THE-MINISTERIAL-POLICY-STATEMENT-AND-BUDGET-ESTIMATES-FOR-THE-FY201617.pdf>)

Comments: Researcher: Parliament does monitoring of government programs and makes reports which are read on the floor of the house. These oversight visits are made by various sectoral and Accountability committees .Public Accounts committee, Local Government Public Accounts Committee ,Committee on State Enterprises and Corporations and Committee on Government Assurances all deal with over sight issues emanating from auditor General's reports or other sources of viable information including the press if it points to miss use of money. However, this exercise is not done regularly (i.e not done every month or quarter).

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: This is done on a regular basis by the parliamentary oversight committees. Reports are made although, the extent of the publishing them sometimes is limited. However, for contentious issues, there is wide coverage by the media

Government Reviewer

Opinion: Agree with Comments

Comments: Parliament does monitoring of government programs and makes reports which are read on the floor of the house. These oversight visits are made by various sectoral and Accountability committees .Public Accounts committee, Local Government Public Accounts Committee ,Committee on State Enterprises and Corporations and Committee on Government Assurances all deal with over sight issues emanating from auditor General's reports or other sources of viable information including the press if it points to miss use of money. However, this exercise is not done regularly (i.e not done every month or quarter).

Researcher response: I do not agree with the proposed score and comment by peer reviewer 1. While it is true that Parliamentary Committees examine public reports on a regular basis, most of these reports are not necessarily in-year reports but reports such as the Audit reports.

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?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.
- d. (0) 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.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Public Finance Management Act 2015 (section 22) Available online at:
<http://www.parliament.go.ug/images/stories/acts/2015/Public%...>

(<http://www.parliament.go.ug/images/stories/acts/2015/Public%20Finance%20Management%20Act%202015.pdf>)

Comments: Researcher: There is no specific section or clause in the PFMA 2015 that requires the executive to seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget. However, Vote managers are restricted to do intra vote virements provided that it is 10% or less of the total budget for the vote. Beyond that there is need for parliamentary approval.

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The law requires the executive to obtain approval from Parliament. However, there are instances where the Executive through MoFPED shifts funds without prior approval from Parliament and then asks for approval retrospectively. Though is not usually common but it sometimes happens

Government Reviewer

Opinion: Agree with Comments

Comments: There is no specific section or clause in the PFMA 2015 that requires the executive to seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget. However, Vote managers are restricted to do intra vote virements provided that it is 10% or less of the total budget for the vote. Beyond that there is need for parliamentary approval. "The Public Finance Management Act 2015 (section 22) Available online at: <http://www.parliament.go.ug/images/stories/acts/2015/Public%20Finance%20Management%20Act%202015.pdf>"

Researcher response: While I agree partly with the comment given by peer reviewer 1 (i.e that at times the executive spends extra funds without prior approval from the legislature and requests for approval later), the law though requires any supplementary expenditures beyond 10% to be approved by Parliament and is silent on shifting of funds between administrative units. The emphasis in this case is on the limits. I would confirm response D.

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?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) 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.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Public Finance Management Act 2015 (section 25), section 29: Collection and deposit of revenue and retention of revenue (1), (2. (a), (b), 3 (a) and The constitution of Republic of Uganda (Article 1562b) Available online at: <http://www.parliament.go.ug/images/stories/acts/2015/Public%20Finance%20Management%20Act%202015.pdf> and <http://www.parliament.go.ug/index.php/documents-and-reports/...> (<http://www.parliament.go.ug/index.php/documents-and-reports/the-constitution>)

Comments: Researcher: Section 29 (1), (2) a, b, (3) on collection and deposit of revenue and retention of revenues mandates a vote, state enterprise or public corporation authorized by an Act of Parliament to collect or receive revenue. in addition, all the revenues collected have to be deposited into the consolidated fund or received into a public fund established for a 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 have 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

Peer Reviewer

Opinion: Agree with Comments

Comments: Whereas the law requires the executive seek approval from the legislature prior to spending excess revenue this sometimes is not done. The Executive sometimes hides behind the notion of 'classified expenditure' to spend the money and comes later to Parliament to see approval. A case in point is the purchase of fighter jets that the Executive bought using tax oil revenues but came for approval from Parliament later

Government Reviewer

Opinion: Agree with Comments

Comments: Section 29 (1), (2) a, b, (3) on collection and deposit of revenue and retention of revenues mandates a vote, state enterprise or public corporation authorized by an Act of Parliament to collect or receive revenue. in addition, all the revenues collected have to be deposited into the consolidated fund or received into a public fund established for a 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 have 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" "Public Finance Management Act 2015 (section 25), section 29: Collection and deposit of revenue and retention of revenue (1), (2. (a), (b), 3 (a) and The constitution of Republic of Uganda (Article 1562b) Available online at: <http://www.parliament.go.ug/images/stories/acts/2015/Public%20Finance%20Management%20Act%202015.pdf> and <http://www.parliament.go.ug/index.php/documents-and-reports/...> (<http://www.parliament.go.ug/index.php/documents-and-reports/the-constitution>)"

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?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.
- d. (0) 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.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Public Finance Management Act 2015 COMMENT: There is no law that requires executive to seek parliamentary approval before budgets cuts for sector are affected. The decision is administratively handled by the Secretary to the Treasury in consultations accounting officers where necessary.

Comments: Researcher: There is no law that requires executive to seek parliamentary approval before budgets cuts for sector are affected. The decision is administratively handled by the Secretary to the Treasury in consultations accounting officers where necessary.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: There is no law that requires executive to seek parliamentary approval before budgets cuts for sector are affected. The decision is administratively handled by the Secretary to the Treasury in consultations accounting officers where necessary. "The Public Finance Management Act 2015 COMMENT: There is no law that requires executive to seek parliamentary approval before budgets cuts for sector are affected. The decision is administratively handled by the Secretary to the Treasury in consultations accounting officers where necessary."

118: Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) 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.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Parliamentary reports on the on the opinion of Auditor General's reports see : <http://radioonefm90.com/uganda-has-not-had-a-finalized-repor...> (<http://radioonefm90.com/uganda-has-not-had-a-finalized-report-for-the-last-15-years/#more-6688>)

Comments: Researcher: While it is true that Parliament is often faced with a backlog of reports, The Public Accounts committees endeavor to produce reports based on the Annual audit reports, Value for Money Audit, Special Audit among others. However, due to the huge backlog, Parliament takes long (i.e more than 6 months) to discuss the Audit reports and prepare reports to government .

Peer Reviewer

Opinion: Agree with Comments

Comments: However by law this is supposed to be done within six months but in practice sometimes it takes longer. And true, the Public Accounts Committee discuss the Auditor General's report

Government Reviewer

Opinion: Agree with Comments

Comments: While it is true that Parliament is often faced with a backlog of reports, The Public Accounts committees endeavor to produce reports based on the Annual audit reports, Value for Money Audit, Special Audit among others. However, due to the huge backlog, Parliament takes long (i.e more than 6 months) to discuss the Audit reports and prepare reports to government . "Parliamentary reports on the on the opinion of Auditor General's reports see : <http://radioonefm90.com/uganda-has-not-had-a-finalized-repor...> (<http://radioonefm90.com/uganda-has-not-had-a-finalized-report-for-the-last-15-years/#more-6688>)" 100.0

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?

- a. (100) 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.
- b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: National Audit Act 2008 section 14. Available online at: <http://www.oag.go.ug/wp-content/uploads/2015/06/National-Aud...>
(<http://www.oag.go.ug/wp-content/uploads/2015/06/National-Audit-Act-2008.pdf>)

Comments: Researcher: The Process of appointment guarantees independence. Accordingly the Auditor General is only answerable to Parliament and in performance of his functions he is guided by the laws provided for the independence of the institution.

Peer Reviewer

Opinion: Agree with Comments

Comments: The President (Executive) appoints the Auditor General though he/she is approved by Parliamentary Appointments Committee

Government Reviewer

Opinion: Agree with Comments

Comments: The Process of appointment guarantees independence. Accordingly the Auditor General is only answerable to Parliament and in performance of his functions he is guided by the laws provided for the independence of the institution.

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?

- a. (100) 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.
- b. (0) No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: National Audit, Act, 2008, section 7 Available online at: <http://www.oag.go.ug/wp-content/uploads/2015/06/National-Aud...>
(<http://www.oag.go.ug/wp-content/uploads/2015/06/National-Audit-Act-2008.pdf>)

Comments: Researcher: 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 with Comments

Comments: " 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."

121: Who determines the budget of the Supreme Audit Institution (SAI)?

- a. (100) The SAI determines its own budget (i.e., 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 by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- b. (67) The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- c. (33) 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.
- d. (0) The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: National Audit Act section 33 Available online at: <http://www.oag.go.ug/wp-content/uploads/2015/06/National-Aud...>
(<http://www.oag.go.ug/wp-content/uploads/2015/06/National-Audit-Act-2008.pdf>)

Comments: Researcher: The Auditor General in each financial year prepares and submits to the executive, estimates of the year, of administrative and development expenditures and estimates of revenues of the Office of the Auditor General and the executive is mandated by the law to mobilize resources to fund the activities. So public 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 other is need), this office doesn't have all the required staff and resources needed to conduct all audits that may be required

Peer Reviewer

Opinion: Agree with Comments

Comments: The budget of the Auditor General's office is approved by Parliament, though initiated by the Office (OAG). However, as is always the case, the funding is always limited to enable the OAG carry out sufficiently its mandate.

Government Reviewer

Opinion: Agree with Comments

Comments: " The Auditor General in each financial year prepares and submits to the executive, estimates of the year, of administrative and development expenditures and estimates of revenues of the Office of the Auditor General and the executive is mandated by the law to mobilize resources to fund the activities. So public 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 other is need), this office doesn't have all the required staff and resources needed to conduct all audits that may be required"

122: Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: National Audit Act section 22 Available online at: <http://www.oag.go.ug/wp-content/uploads/2015/06/National-Aud...>
(<http://www.oag.go.ug/wp-content/uploads/2015/06/National-Audit-Act-2008.pdf>)

Comments: Researcher: 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 motion.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: 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 motion.

123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: Interview with the Director/Corporate Support Executive, Office of the Auditor General, Kampala Uganda

Comments: Researcher: 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). However, these reports are not made publicly available (on line)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: 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). However, these reports are not made publicly available (on line) Interview with the Director/Corporate Support Executive, Office of the Auditor General, Kampala Uganda

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?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Interview with the Director/Corporate Support Executive, Office of the Auditor General, Kampala Uganda

Comments: Researcher: The Auditor General Reports directly to Parliament during the consideration of Audit reports. He/she attends all parliamentary meetings when reports are being considered to give guidance and clarification. Parliamentary Oversight Committee meetings are usually held frequently (i.e about 3 times a week)

Peer Reviewer

Opinion: Agree with Comments

Comments: Whenever, there is need the Auditor General or his representatives takes part and testifies during a parliamentary hearing

Government Reviewer

Opinion: Agree with Comments

Comments: " The Auditor General Reports directly to Parliament during the consideration of Audit reports. He/she attends all parliamentary meetings when reports are being considered to give guidance and clarification. Parliamentary Oversight Committee meetings are usually held frequently (i.e about 3 times a week)" Interview with the Director/Corporate Support Executive, Office of the Auditor General, Kampala Uganda

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)?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: Interview with Assistant Director, Fiscal Affairs, Parliamentary Budget Office, Uganda

Comments: Researcher: The executive has some mechanisms in place in which particular CSOs are invited to participate. Some of these include various Sector Working Groups and other fora such as the National and regional consultative Budget workshop. Though some of the above fora are supposed to be public (particularly the National and Regional workshops), participation is strictly by invitation and not all CSOs are invited. A few CSOs are incited to participate on behalf of other CSOs.

Peer Reviewer

Opinion: Agree with Comments

Comments: There are spaces for participation but indeed these are open to invited stakeholders. Regional budget consultative meetings and the national budget conferences are the key spaces. Sector Working Group (SWG) meetings used to offer space for participation but these are not as active as they used to happen more than 5 years ago. It is only a few SWGs that are active. They were mainly financed by donors and they insisted on participation by a wide range of stakeholders including CSOs. At the LG level, there was participation right from the village level under the bottom-up planning processes. However in actual practice today, these village meetings rarely take place for multiple reasons. At the Sub County level, there is a budget conference supposed to involve all stakeholders. However, not all sub counties hold them as they claim they do not have the resources to convene them

Government Reviewer

Opinion: Agree with Comments

Comments: The executive has some mechanisms in place in which particular CSOs are invited to participate. Some of these include various Sector Working Groups and other fora such as the National and regional consultative Budget workshop. Though some of the above fora are supposed to be public (particularly the National and Regional workshops), participation is strictly by invitation and not all CSOs are invited. A few CSOs are incited to participate on behalf of other CSOs. Interview with Assistant Director, Fiscal Affairs, Parliamentary Budget Office, Uganda

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?

- a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.
- b. (0) The requirements for an "a" response are not met.

c. Not applicable (please comment).

Answer: b.

Sources: Interview with Assistant Director, Fiscal Affairs, Parliamentary Budget Office, Uganda

Comments: Researcher: The the executive takes deliberate efforts to consult selected CSOs and other groups (e.g pr in the formulation of the annual budget (who may also be expected to represent the views of various interest groups including the vulnerable an 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

Peer Reviewer

Opinion: Agree with Comments

Comments: The steps are not there but it is assumed indeed the CSOs and can bring on board issues of the vulnerable and under-represented parts of the population. Alongside this, it is also assumed the other stakeholders who participate such as politicians bring on issues of these segments of the population

Government Reviewer

Opinion: Agree with Comments

Comments: The the executive takes deliberate efforts to consult selected CSOs and other groups (e.g pr in the formulation of the annual budget (who may also be expected to represent the views of various interest groups including the vulnerable an 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 Interview with Assistant Director, Fiscal Affairs, Parliamentary Budget Office, Uganda

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

a. (100) The executive's engagement with citizens covers all six topics

b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics

c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics

d. (0) The requirements for a "c" response or above are not met

e. Not applicable (please comment)

Answer: b. (67)

Sources: Interview with Assistant Director, Fiscal Affairs, Parliamentary Budget Office, Uganda

Comments: Researcher: During various Parliamentary Committee meetings, Civil Society organizations as well as various interest groups (such as manufacturers, Private sector, etc) are invited (or lobby to be invited to participate in these meetings) and make submissions on various topics such as public services, public investments, revenue forecasts, policies and administration.

Peer Reviewer

Opinion: Agree with Comments

Comments: In the majority of cases, the topics discussed are: Revenue forecasts, policies, and administration; Social spending policies; Public investment projects and Public services

Government Reviewer

Opinion: Agree with Comments

Comments: During various Parliamentary Committee meetings, Civil Society organizations as well as various interest groups (such as manufacturers, Private sector, etc) are invited (or lobby to be invited to participate in these meetings) and make submissions on various topics such as public services, public investments, revenue forecasts, policies and administration. Interview with Assistant Director, Fiscal Affairs, Parliamentary Budget Office, Uganda

128: Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.

b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.

- c. (33) Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: b. (67)

Sources: Interview with Assistant Director, Fiscal Affairs, Parliamentary Budget Office, Uganda CSO Budget monitoring reports. available online at <http://csbag.org/wp-content/uploads/2016/09/CSBAG-statement-...> (<http://csbag.org/wp-content/uploads/2016/09/CSBAG-statement-on-the-Q4-budget-monitoring-exercise-FY-2015.pdf>)

Comments: Researcher: Every Quarter, the Ministry of Finance organises a quarterly release press conference where CSOs, the media and other stakeholder are invited to participate. In these meetings, CSOs submit and present copies of their budget monitoring results

Peer Reviewer

Opinion: Agree with Comments

Comments: Whereas this is done, it does not necessarily mean the recommendations are implemented. The space is provided to make input in budget implementation but the extent to which the recommendations are implemented is questionable.

Government Reviewer

Opinion: Agree with Comments

Comments: Every Quarter, the Ministry of Finance organises a quarterly release press conference where CSOs, the media and other stakeholder are invited to participate. In these meetings, CSOs submit and present copies of their budget monitoring results

129: With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

- a. (100) Yes, 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.
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: N/A

Comments: Researcher: No such steps are taken by the executive

Peer Reviewer

Opinion: Agree with Comments

Comments: It is assumed that CSOs and other stakeholders represent views, interest and concerns of the vulnerable and other under-represented parts of the population

Government Reviewer

Opinion: Agree with Comments

Comments: No such steps are taken by the executive

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

- a. (100) The executive’s engagement with citizens covers all six topics
- b. (67) The executive’s engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive’s engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: b. (67)

Sources: Interview with Assistant Director, Fiscal Affairs, Parliamentary Budget Office, Uganda <http://opm.go.ug/baraza-program/> (<http://opm.go.ug/baraza-program/>)

Comments: Researcher: The government, through Office of the Prime Minister engages with the public on issues of delivery of public services as well as on the implementation of social spending. This is usually done through the 'barazas', which are citizen's public accountability platforms chaired by the Resident District Commissioner (who is a representative of the President). these platforms are conducted at local levels. In addition, at the start of the budget process, the Ministry of Finance organizes the National Consultative workshop where various stakeholders including Civil society are invited. In these meetings, the ministry of Finance engages on topics such as delivery of social services, collection of revenue, macro- economic issues and to some extent implementation of some public investments

Peer Reviewer

Opinion: Agree with Comments

Comments: The topics covered mainly are: Delivery of public services; Collection of revenue; Implementation of social spending; and Implementation of public investment projects

Government Reviewer

Opinion: Agree with Comments

Comments: " The government, through Office of the Prime Minister engages with the public on issues of delivery of public services as well as on the implementation of social spending. This is usually done through the 'barazas', which are citizen's public accountability platforms chaired by the Resident District Commissioner (who is a representative of the President). these platforms are conducted at local levels. In addition, at the start of the budget process, the Ministry of Finance organizes the National Consultative workshop where various stakeholders including Civil society are invited. In these meetings, the ministry of Finance engages on topics such as delivery of social services, collection of revenue, macro- economic issues and to some extent implementation of some public investments" "Interview with Assistant Director, Fiscal Affairs, Parliamentary Budget Office, Uganda <http://opm.go.ug/baraza-program/> (<http://opm.go.ug/baraza-program/>)"

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

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.
- b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).
- c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (Please comment).

Answer: d.

Sources: N/A

Comments: Researcher: No such information is provided to the public

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: No such information is provided to the public

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?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: No such information is provided to the public

Peer Reviewer

Opinion: Agree with Comments

Comments: Whereas feedback is not given to the public, MoFPED also compiles a list of issues generated from the national budget conference as well as from the regional budget conferences. These are used to inform plans and budgets. However, the lists of generated issues and how they have been used are not shared in the public domain

Government Reviewer

Opinion: Agree with Comments

Comments: No such information is provided to the public

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?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: No such information is provided by the executive

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: No such information is provided by the executive

134: Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: Public finance Management Act, 2015 , Section 13 (2)

Comments: Researcher: Though the public are sometimes consulted through their representatives (such as members of Civil Society) in various for a such as in the "Barazas (which are district accountability platforms organized by the Office of the Prime Minister) as well as in selected Sector Working Groups, their participation is not clearly spelt out in the timetable for formulating the Executives Budget proposal. For instance, section 13(2) of the Public Finance Management Act 2015 states that: The proposed annual budget shall be prepared in consultation with the relevant stakeholders. However, it is not clear which stakeholders to be consulted since they are not mentioned anywhere in this document.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Though the public are sometimes consulted through their representatives (such as members of Civil Society) in various for a such as in the "Barazas (which are district accountability platforms organized by the Office of the Prime Minister) as well as in selected Sector Working Groups, their participation is not clearly spelt out in the timetable for formulating the Executives Budget proposal. For instance, section 13(2) of the Public Finance Management Act 2015 states that: The proposed annual budget shall be prepared in consultation with the relevant stakeholders. However, it is not clear which stakeholders to be consulted since they are not mentioned anywhere in this document. Public finance Management Act, 2015 , Section 13 (2)

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?

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: Interview with Assistant Director, Fiscal Affairs, Parliamentary Budget Office, Uganda Link to an invitation to a planning and budgeting meeting by Ministry of Education and sports <http://www.education.go.ug/data/mreports/62/INVITATION%20TO%20ATTEND%20THE%202016%20PLANNING%20AND%20BUDGETING%20EDUCATION%20>

Comments: Researcher: Various Ministries such as the Ministry of Finance have participation mechanisms through which the public can engage. However, the participation in some of these mechanisms is strictly by invitation and is not open to the entire public. For instance, the Ministry of Finance on an annual basis organizes National Budget Consultative workshops which are attended by over 2000 people. However, invitations are extended to some (not all) national CSOs. These meetings are usually dominated by both national and local government officials, members of Parliament, ministers, Resident District Commissioners (RDCs) and other political leaders. Very few Civil society organizations are invited to participate. These meetings though public are not open to any citizen. For the case of other ministries (such as ministry of Education and Sports, ministry of Health, ministry of Gender, Labour and social development, etc), sector working group meetings are organised in which some representatives of different interest groups (such as Civil society) are invited to participate. However, [participation in these meetings is strictly by invitation and are not open to the general public

Peer Reviewer

Opinion: Agree with Comments

Comments: Many of the ministries use their annual review meetings to discuss implementation issues and generate ideas for planning and budgeting in the forthcoming FY. However, participation in these meetings is by invitation only. A few selected CSOs relevant to the sector are invited to attend these meetings

Government Reviewer

Opinion: Agree

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)?

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public 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).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: b. (67)

Sources: Interview with Assistant Director, Fiscal Affairs, Parliamentary Budget Office, Uganda [https://www.facebook.com/permalink.php?id=193911023782&story...](https://www.facebook.com/permalink.php?id=193911023782&story_fbid=10153710893673783) (https://www.facebook.com/permalink.php?id=193911023782&story_fbid=10153710893673783)

Comments: Researcher: Public hearings are conducted by Members of Parliament, where CSOs and the general public are invited to participate. In some cases, announcements are made in national papers, television or over radio. In addition, Civil Society Organizations are invited to participate in various committee meetings in Parliament, where they are expected to make presentations before committee members

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) The legislature seeks input on all six topics
- b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
- c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: c. (33)

Sources: Interview with Assistant Director, Fiscal Affairs, Parliamentary Budget Office, Uganda <http://csbag.org/wp-content/uploads/2016/03/CSOs-call-for-in-...> (<http://csbag.org/wp-content/uploads/2016/03/CSOs-call-for-increased-revenue-mobilization-in-FY-2016-17.pdf>) <http://www.oilinuganda.org/features/civil-society/csos-call-...> (<http://www.oilinuganda.org/features/civil-society/csos-call-for-end-of-secrecy-in-oil-deals-in-a-petition-to-parliament.html>) Report on the Committee of Gender, Labour and Social Development on the Ministerial Policy statements and Budget Estimates for Dy 2016/17, page 3, Minute 9, 15th March 2016 . available online at: <http://csbag.org/wp-content/uploads/2016/05/A-REPORT-OF-THE-...> (<http://csbag.org/wp-content/uploads/2016/05/A-REPORT-OF-THE-COMMITTEE-ON-GENDER-LABOUR-AND-SOCIAL-DEVELOPMENT-ON-THE-MINISTERIAL-POLICY-STATEMENT-AND-BUDGET-ESTIMATES-FOR-THE-FY201617.pdf>) <http://csbag.org/wp-content/uploads/2017/02/MPs-CSO-debate-t...> (<http://csbag.org/wp-content/uploads/2017/02/MPs-CSO-debate-tax-measures-to-widen-revenue-collection-in-FY2017-18.pdf>)

Comments: Researcher: During the various Parliamentary Committee meetings, Civil Society are given an opportunity to participate and make a formal presentation on topics such as social spending, debt and taxation. However though the deliberations of these meetings are captured in the Parliamentary Hansards, copies of these documents could not be easily obtained both in hard copy and online (i.e on the Parliamentary website)

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The key topics discussed are: Revenue forecasts, policies, and administration; Social spending policies; Deficit and debt levels; Public investment projects and Public services

Government Reviewer

Opinion: Agree

Researcher response: I would agree entirely with the proposed score and comment by the reviewer. However, I have failed to get enough evidence online to justify this. This is known and may not be publicly documented or the documents that contain this information are not publicly available online. The response has been changed from C to B.

138: Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

- a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
- b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
- c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: N/A

Comments: Researcher: No such records are produced and shared with the public.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: No such records are produced and shared with the public.

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?

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.

c. (33) 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).

d. (0) The requirements for a "c" response or above are not met.

e. Not applicable (please comment).

Answer: c. (33)

Sources: Interview with Assistant Director, Fiscal Affairs, Parliamentary Budget Office, Uganda

Comments: Researcher: The Public Accounts Committee organizes public hearings in various regions of the country in which the public is invited to testify. However, evidence of these meetings (i.e minutes of meetings or deliberations , etc) could not be obtained both in hard and online.

Peer Reviewer

Opinion: Agree with Comments

Comments: Where as legislature holds public hearings provide input during its public deliberations on the Audit Report, this is done on invitations but the deliberations are not published. However, during testifying, the media attends and can publish the stories

Government Reviewer

Opinion: Agree with Comments

Comments: The Public Accounts Committee organizes public hearings in various regions of the country in which the public is invited to testify. However, evidence of these meetings (i.e minutes of meetings or deliberations , etc) could not be obtained both in hard and online. Interview with Assistant Director, Fiscal Affairs, Parliamentary Budget Office, Uganda

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)?

a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program

b. (0) The requirements for an "a" response are not met.

c. Not applicable (please comment).

Answer: a. (100)

Sources: Interview with the Director/Corporate Support Executive, Office of the Auditor General, Kampala Uganda

Comments: Researcher: Requests can be made by any person from the public, seeking for an audit of a public project, program, etc by the Auditor General. Such a request is thus evaluated by the Office of the Auditor General and if deemed necessary, the Auditor General can call for an audit. The office of the Auditor General conducts value for money audits, which involve area watching, hence issues of concern from the public can be generated to inform the audit process. In some cases, such information can be generated from the public through meetings, discussions, etc. thus, some of the topics can be selected based on such considerations. Alternatively, some individuals can make requests for projects to be audited by the SAY through written submissions. The Auditor General has got 10 regional offices where people can bring their complaints. In each of these offices, the SAI has assigned staff to liase with the public. In addition, the Office of the Auditor General has got a hotline as well as an interactive website where it can engage with the public in case of any complaint

Peer Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Agree with Comments

Comments: " Requests can be made by any person from the public, seeking for an audit of a public project, program, etc by the Auditor General. Such a request is thus evaluated by the Office of the Auditor General and if deemed necessary, the Auditor General can call for an audit. The office of the Auditor General conducts value for money audits, which involve area watching, hence issues of concern from the public can be generated to inform the audit process. In some cases, such information can be generated from the public through meetings, discussions, etc. thus, some of the topics can be selected based on such considerations. Alternatively, some individuals can make requests for projects to be audited by the SAY through written submissions. The Auditor General has got 10 regional offices where people can bring their complaints. In each of these offices, the SAI has assigned staff to liase with the public. In addition, the Office of the Auditor General has got a hotline as well as an interactive website where it can engage with the public in case of any complaint" Interview with the Director/Corporate Support Executive, Office of the Auditor General, Kampala Uganda

141: Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.

b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.

c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

d. (0) The requirements for a "c" response or above are not met.

e. Not applicable (please comment).

Answer: d.

Sources: Interview with the Director/Corporate Support Executive, Office of the Auditor General, Kampala Uganda

Comments: Researcher: An interview with the Director/Corporate Support Executive, Office of the Auditor General reveals that some citizens or individuals who make direct requests for special investigations to the Office of the Auditor General are provided feedback (i.e a copy of the report) on such an investigations conducted by the SAI and can use this report to identify their inputs. However, copies of these reports are not availed to the public and could not be obtained both in hard copy and online (on the Auditor General's website)

Peer Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Agree with Comments

Comments: " An interview with the Director/Corporate Support Executive, Office of the Auditor General reveals that some citizens or individuals who make direct requests for special investigations to the Office of the Auditor General are provided feedback (i.e a copy of the report) on such an investigations conducted by the SAI and can use this report to identify their inputs. However, copies of these reports are not availed to the public and could not be obtained both in hard copy and online (on the Auditor General's website)" Interview with the Director/Corporate Support Executive, Office of the Auditor General, Kampala Uganda

142: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.

b. (0) The requirements for an "a" response are not met.

c. Not applicable (please comment).

Answer: b.

Sources: Interview with the Director/Corporate Support Executive, Office of the Auditor General, Kampala Uganda <https://www.igg.go.ug/complaints/> (<https://www.igg.go.ug/complaints/>)

Comments: Researcher: The Office of the Auditor General (AG) has got a working arrangement with the Office the Inspectorate of Government (IG), Directorate of Public Prosecution (DPP) and the Police. For instance, while the AG has the mandate to audit all public institutions, the IG has the mandate to investigate some of these findings and the DPP can go ahead and prosecute (with sufficient evidence). However, the office of the Auditor General does not have any channel or mechanisms which can be utilized by the public to report and cases or to contribute to audit investigations The Auditor General can obtain information from any person/respondent when gathering facts regarding the operations of any organizations/public entity.

Peer Reviewer

Opinion: Not Qualified

Government Reviewer

Opinion: Agree with Comments

Comments: " The Office of the Auditor General (AG) has got a working arrangement with the Office the Inspectorate of Government (IG), Directorate of Public Prosecution (DPP) and the Police. For instance, while the AG has the mandate to audit all public institutions, the IG has the mandate to investigate some of these findings and the DPP can go ahead and prosecute (with sufficient evidence). However, the office of the Auditor General does not have any channel or mechanisms which can be utilized by the public to report and cases or to contribute to audit investigations The Auditor General can obtain information from any person/respondent when gathering facts regarding the operations of any organizations/public entity." "Interview with the Director/Corporate Support Executive, Office of the Auditor General, Kampala Uganda <https://www.igg.go.ug/complaints/> (<https://www.igg.go.ug/complaints/>)"

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