

International Budget Partnership
OPEN BUDGET QUESTIONNAIRE

UGANDA

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International Budget Partnership
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Section One: The Availability of Budget Documents

Table 1. Budget Year of Documents Used in Completing the Questionnaire

Please indicate the budget year of the document used to complete the questionnaire. If the document is not available to the public, please state, "Not Available."

Budget Documents Used in Completing the Questionnaire	
<i>As explained in the guide to the questionnaire, documents from a variety of fiscal years are referred to throughout the questionnaire. Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</i>	
	Budget Year Used
Pre-Budget Statement	2007/08-2009/10
Budget Summary	2007/08
Executive's Budget Proposal	2007/08
Supporting Budget Documents	2007/08
Citizens Budget	2007/08
Enacted Budget	2007/08
In-Year Reports	Not Available
Mid-Year Report	Not Available
Year-End Report	2006/07
Audit Report	2005/06 for the year ended 30th June 2006

Table 2. Key Budget Documents Used: Full Titles and Internet Links

Please provide the full title, date and Internet link for all documents to be cited in Sections 2 & 3.

If an Internet link is not available for the document, please indicate one of these three answers: “Not Produced,” “Produced but Not Available to the Public,” “Publicly Available, but Not on the Internet.”

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	<p>National Budget Framework Paper for Financial Years 2007/08-2009/10: i) Three-year Macro-Economic Plan ii) Programs for Social and Economic Development iii) Preliminary Indicative Revenue and Expenditure Framework.</p> <p>Produced by the Ministry of Finance, Planning and Economic Development (MFPED), Government of Uganda, Kampala Uganda; March 2007</p> <p>Publicly Available, but Not on the Internet</p>
Budget Summary	<p>Budget Speech for Financial Year 2007/08. Produced by Ministry of Finance, Planning and Economic Development, Government of Uganda, Kampala Uganda ;June 2007</p> <p>Available at: http://www.finance.go.ug/budgets_speeches.php</p>
Executive’s Budget Proposal	<p>Draft Estimates of Revenue and Expenditure (Recurrent and Development) FY 2007/08. For the Year ending on the 30th June 2008.</p> <p>Produced by the Ministry of Finance, Planning and Economic Development, Government of Uganda, Kampala Uganda (hard copy)</p> <p>Publicly Available, but Not on the Internet</p>
Budget Document One in Support of the Executive’s Budget Proposal	<p>Background to the Budget for FY 2007/08, and 2008/09. Produced by the Ministry of Finance, Planning and Economic Development, Government of Uganda; June 2007.</p> <p>Available at: http://www.finance.go.ug/budgets_background.php</p>
Budget Document Two in Support of the Executive’s Budget Proposal	<p>Various Ministerial Policy Statements for FY 2007/08. Produced by Ministries; presented to Parliament of the Republic of Uganda for the Debate of the Estimates of Revenue and Expenditure FY 2007/08.</p>

	Publicly Available, but Not on the Internet
Budget Document Three in Support of the Executive's Budget Proposal	Public Investment Plan 2005/06- 2007/08 Produced by the Ministry of Finance, Planning and Economic Development, Government of Uganda; 2006
	Publicly Available, but Not on the Internet
Citizens Budget	Uganda Budget 2007/08, Budget Highlights (Newspaper Insertions). Produced by the Ministry of Finance, Planning and Economic Development; June 2007 Budget Performance 2006/07, Budget Highlights (Newspaper Insertions). Produced by the Ministry of Finance, Planning and Economic Development; June 2007
	Publicly Available, but Not on the Internet
Enacted Budget	Approved Estimates of Revenue and Expenditure (Recurrent and Development) FY 2007/08 For the Year ending on the 30th June 2008. Produced by the Ministry of Finance, Planning and Economic Development, Government of Uganda, Kampala Uganda (hard copy)
	Publicly Available, but Not on the Internet
In-Year Reports	Produced but Not Available to the Public*
Mid-Year Review	Produced but Not Available to the Public

* The Executive does not produce In-Year Reports, but the Bank of Uganda (the central bank) does. More information included in the relevant questions in section 3 of this questionnaire.

Year-End Report	<p>Annual Budget Performance FY 2006/07. Annual Report, Government Outlays analysis Fy 2005/06, Produced by the Ministry of Finance, Planning and Economic Development, Government of Uganda, Kampala Uganda; September 2007.</p> <p>Publicly Available, but Not on the Internet</p>
Audit Report	<p>The report and opinion of the Auditor General to Parliament on the Public Accounts of the Republic of Uganda for the Year ended 30th June 2006. Produced by the Office of the Auditor General; June 2007. Available at: http://www.oag.go.ug/annual_reports.php?dId=1</p> <p>Statutory Corporation Audited Accounts. Produced by the Office of the Auditor General; April 2007 Available at: http://www.oag.go.ug/annual_reports.php?dId=6</p> <p>Performance Audit reports. Produced by the Office of the Auditor General Available at: http://www.oag.go.ug/annual_reports.php?dId=7</p> <p>Special Reports. Produced by the Office of the Auditor General. Available at: http://www.oag.go.ug/annual_reports.php?dId=8</p>
Other Documents	<p>A Citizen's Guide to the Uganda Budget Process. Produced by the Ministry of Finance, Planning and Economic Development; Dec 2004. Available at: http://www.finance.go.ug/budgets_transparency.php</p> <p>Monthly Performance of Economy Reports (Jan-July 2007). Produced by the Ministry of Finance, Planning and Economic Development (MFPED). Available at: http://www.finance.go.ug/macro_econ.php</p> <p>Quarterly Economic Reports (March, June & September 2007). Produced by the Bank of Uganda. Available at: http://www.bou.or.ug/publications_research/quarterly_economic_reports.html</p> <p>Budget Operations Development Release FY 2007-2008 July - December. Produced by the Ministry of Finance, Planning and Economic Development. Available at: http://www.finance.go.ug/funding_wage2.php</p> <p>Poverty Eradication Action Plan 2004/05-2007/08. Produced by the Ministry of Finance, Planning and Economic Development. Available at: http://www.finance.go.ug/docs/PEAP%202005%20Apr.pdf</p> <p>State Of the Economy Reports. Produced by Bank of Uganda (June 2006). Available at: ww.bou.or.ug/bouwebsite/opencms/bou/publications_research</p> <p>The Plan to Achieve Prosperity for All Ugandans. Produced by the Ministry of Finance, Planning and Economic Development. Available at: http://www.finance.go.ug/docs/BONNA_BAGGAGGAWALE.pdf</p> <p>The Appropriation Bill 2007 (September 2007). Produced by the Ministry of Finance Planning and Economic Dev't. Publicly Available, but Not on the Internet</p> <p>The Finance Bill 2007 (September 2007). Produced by the Ministry of Finance Planning and Economic Dev't. Publicly Available, but Not on the Internet</p>

	<p>The Public Finance and Accountability Act (2003). Produced by the Republic of Uganda. Available at: http://www.finance.go.ug/docs/PFAA2003.pdf</p> <p>The Budget Act 2001. Produced by the Republic of Uganda. Publicly Available, but Not on the Internet.</p> <p>The Constitution of the Republic of Uganda (1995). Produced by the Republic of Uganda. Publicly Available, but Not on Internet</p>
<p>Relevant Ministries & Departments</p>	<p>Auditor General: http://www.oag.go.ug</p> <p>Bank of Uganda: http://www.bou.or.ug</p> <p>Uganda Bureau of Statistics: http://www.ubos.org</p> <p>Ministry of Agriculture, Animal Industry and Fisheries: http://www.agriculture.go.ug/</p> <p>Ministry of Energy and Minerals: www.energyandminerals.go.ug</p> <p>Parliament of Uganda: www.parliament.go.ug</p> <p>Ministry of Health: http://www.health.go.ug/</p> <p>Uganda Revenue Authority (URA): http://www.ugrevenue.com</p> <p>The Road Fund: http://www.roadfund.ug/</p> <p>Ministry of Justice and Constitutional Affairs: http://www.justice.go.ug/</p> <p>Inspectorate of Government: http://www.igg.go.ug/</p> <p>Statehouse: http://www.statehouse.go.ug/</p> <p>Ministry of Defence: http://www.defenceuganda.mil.ug</p>

Table 3. Distribution of Documents Related to the Executive's Budget Proposal

DISTRIBUTION OF BUDGET DOCUMENTS						
<i>For the following reports, place "Yes" in the appropriate row below to indicate if the report is:</i>						
	Pre-budget	Executive's Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
A. Not produced, even for internal purposes						
B. Produced for internal purposes, but not available to the public						
C. Produced and available to the public, but only on request	Yes	Yes			Yes	
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)			Yes	Yes		Yes
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them? For each characteristic, mark "Yes" if yes, "No" if no, or "NA" if Not Available.</i>						
	Pre-budget	Executive's Budget				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
1. The release date is known at least one month in advance	No	No	No	No	No	No
2. Advance notification of release is sent to users, media	No	No	No	No	No	No
3. Released to public same day as official release to media	No	No	Yes	Yes	No	Yes
4. Available on the Internet free of charge	No	No	Yes	Yes	Yes	Yes
5. Free print copies available, limited distribution	Yes	Yes	Yes	Yes	Yes	Yes
6. Free print copies available, mass distribution	No	No	No	No	No	No
7. Readily available outside capital and/or big cities [†]	No	No	Yes	No	No	No
8. Written in more than one language	No	No	No	No	No	Yes
9. News conference is held to discuss release	No	No	No	No	No	No

*A budget summary should be a stand-alone document, which could include a budget speech or a separately published executive summary.

[†]Mark "Yes" if access by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Table 4. Distribution of the Enacted Budget and Other Reports

DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS					
<i>For the following reports, place a “Yes” in the appropriate row below to indicate if the report is:</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes					
B. Produced for internal purposes, but not available to the public		Yes	Yes		
C. Produced and available to the public, but only on request	Yes				
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)				Yes	Yes
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them? For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
1. The release date is known at least one month in advance	No	NA	NA	No	No
2. Advance notification of release sent to users, media	No	NA	NA	No	No
3. Released to public same day as official release to media	Yes	NA	NA	No	No
4. Available on the Internet free of charge	No	NA	NA	Yes	Yes
5. Free print copies available, limited distribution	Yes	NA	NA	Yes	Yes
6. Free print copies available, mass distribution	No	NA	NA	No	No
7. Readily available outside capital/big cities ⁺	No	NA	NA	No	No
8. Written in more than one language	No	NA	NA	No	No
9. News conference is held to discuss release	No	NA	NA	No	No

⁺Mark “Yes” if access is available by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Section Two: The Executive's Budget Proposal

Notes on abbreviations:

BY = budget year (year for which the budget proposals are being made)

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

Please mark your answer by placing the appropriate letter in the box to the right of the question. For all answers marked "not applicable/other," please provide a brief explanation indicating either why the answer choices provided are not applicable or why another response would be more appropriate.

The Executive's Budget Proposal	
Estimates for the Budget Year and Beyond	
<p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit. Expenditures are classified by administrative unit, but some small units are not shown separately. Expenditures are classified by administrative unit, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented. Not applicable/other (please comment). <p><u>Citation:</u> The Approved Estimates of Revenue and Expenditure (Recurrent and Development) FY 2007/08 by the Ministry of Finance, Planning and Economic Development (MFPED), Recurrent (pages R-1 to R-708) and Development (D-2 to D-347)</p> <p><u>Comment:</u> Both recurrent and development expenditures for all Government agencies and Ministries, transfers to Local Governments for the year ending on the 30th June 2008 are presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>2. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <ol style="list-style-type: none"> All expenditures are classified by functional classification, and the categorization is compatible with international standards. All expenditures are classified by functional classification, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by function. No expenditures classified by function are presented. Not applicable/other (please comment). <p><u>Citation:</u> The Approved Estimates of Revenue and Expenditure (Recurrent and Development) FY 2007/08 by the Ministry of Finance, Planning and Economic Development (MFPED); Section on Summary of the Estimates of Recurrent and Development Expenditure for 2007/08.</p> <p><u>Comment:</u> Functional classification i.e. Education, Health, Security, Agriculture, Justice Law and Order, Accountability, Economic Functions and Social Services, Public Sector Management, Public Administration and Interest Payments are presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>3. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ol style="list-style-type: none"> All expenditures are classified by economic classification, and the categorization is compatible with international standards. All expenditures are classified by economic classification, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by economic classification. No expenditures classified by economic classification are presented. Not applicable/other (please comment). <p><u>Citation:</u> The Approved Estimates of Revenue and Expenditure (Recurrent and Development) FY 2007/08 by the Ministry of Finance, Planning and Economic Development (MFPED); Section on detailed estimates of recurrent (R-1 to R-708) and development (D-2 to D347)</p> <p><u>Comment:</u> Functional classification i.e. Wages and Salaries, Allowances, Travel Abroad, Travel inland, Domestic Areas, Wage Arrears and Depreciation are presented</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>4. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ul style="list-style-type: none"> a. Program-level data are presented for all expenditures. b. Program-level data are presented for at least two-thirds of, but not all, expenditures. c. Program-level data are presented, but for less than two-thirds of expenditures. d. No program-level data are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> The Approved Estimates of Revenue and Expenditure (Recurrent and Development) FY 2007/08 by the Ministry of Finance, Planning and Economic Development (MFPEd); pages R-1 to R-708 & D-2 to D347</p> <p><u>Comment:</u> Detailed expenditure for each program i.e under education sector has headquarters, primary education, teacher education, higher education, sports and physical education is presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>5. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, multi-year estimates of aggregate expenditure are presented. b. No, multi-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment). <p><u>Citation:</u> The Approved Estimates of Revenue and Expenditure (Recurrent and Development) FY 2007/08 by the Ministry of Finance, Planning and Economic Development (MFPEd); Table 4: Medium Term Expenditure Framework FY 2006/07 -2009/10</p> <p><u>Comment:</u> Expenditures for the coming the next two years (FY 2008/09 & FY 2009/10) are presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>6. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> a. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). b. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. c. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u> The Approved Estimates of Revenue and Expenditure (Recurrent and Development) FY 2007/08 by the Ministry of Finance, Planning and Economic Development (MFPED); Table 4: Medium Term Expenditure Framework FY 2007/08 -2009/10</p> <p><u>Comment:</u> Detailed classification (functional, administrative & economic) i.e. Administrative classification: Roads and Transport sector is sub-divided into Works & Transport (headquarters), Trunk Road Maintenance, District Road Maintenance and Urban Road Maintenance; and economic- wage, non-wage, development etc. is presented.</p> <p>Note: The practice is similar to that in the previous period, but researcher reassessment has led to a change in the response</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
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<p>7. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ol style="list-style-type: none"> All sources of tax revenue are identified individually. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. No sources of tax revenue are identified individually. Not applicable/other (please comment). <p><u>Citation:</u> The Approved Estimates of Revenue and Expenditure (Recurrent and Development) FY 2007/08 by the Ministry of Finance, Planning and Economic Development (MFPED); Table 2: Summary of Estimates of revenue 2006/07 & 2007/08</p> <p><u>Comment:</u> Tax revenues such as international trade taxes, Domestic taxes (VAT, Excise duty), direct taxes, Fees & stamp duty are shown.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>8. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ol style="list-style-type: none"> All sources of non-tax revenue are identified individually. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually. No sources of non-tax revenues are identified individually. Not applicable/other (please comment). <p><u>Citation:</u> The Approved Estimates of Revenue and Expenditure (Recurrent and Development) FY 2007/08 by the Ministry of Finance, Planning and Economic Development (MFPED); Table 3: Summary of non-tax revenue 2006/07 and projections for 2007/08)</p> <p><u>Comment:</u> Over 83 government institutions and agencies that collect non-tax revenues are listed</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>9. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate revenue are presented. b. No, multi-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> The Approved Estimates of Revenue and Expenditure (Recurrent and Development) FY 2007/08 by the Ministry of Finance, Planning and Economic Development (MFPED); Table 1: Medium Term Fiscal Framework</p> <p><u>Comment:</u> Estimates of aggregate level of revenues (URA Revenue & other Non-Tax Revenue) and grants (Budget Support & Projects) for multi-year period (FYs 2007/08, 2008/09, 2009/10) is presented</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>10. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <p>a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, multi-year estimates are presented, but only for some individual sources of revenue. d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> The Approved Estimates of Revenue and Expenditure (Recurrent and Development) FY 2007/08 by the Ministry of Finance, Planning and Economic Development (MFPED); Table 1: Medium Term Fiscal Framework</p> <p><u>Comment:</u> Only multi-year estimates of aggregate revenue are shown</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c

<p>11. Does the executive's budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <p>a. Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget).</p> <p>b. Yes, the data reflect the outstanding debt at the end of the budget year.</p> <p>c. Yes, the data reflect the outstanding debt at the start of the budget year.</p> <p>d. No, data on the outstanding debt are not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Report on Loans, Guarantees and Grants for the period 1st July 2006 to 30th June 2007, Presented to Parliament on 14th June 2007 in accordance with Section 13 of the Budget Act 2001 by the Minister of Finance Planning and Economic Development.</p> <p><u>Comment:</u> The report provides information on: (i) Government's total indebtedness as at 31st March 2007, (ii) Loans contracted during the Financial Year 2006/07 and (iii) Guarantees of Loans and Grants to individual companies and statutory bodies.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>12. Does the executive's budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <p>a. Yes, interest payments on the debt are presented.</p> <p>b. No, interest payments on the debt are not presented.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> The Approved Estimates of Revenue and Expenditure (Recurrent and Development) FY 2007/08 by the Ministry of Finance, Planning and Economic Development (MFPEd); Table 4: Medium Term Expenditure Framework FY 2007/08 -2009/10)</p> <p><u>Comment:</u> Interest payments due (domestic & external) are presented in the medium term expenditure framework.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>13. Does the executive’s budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?</p> <p>a. Yes, extensive information related to the composition of government debt is presented.</p> <p>b. Yes, key additional information is presented, but some details are excluded.</p> <p>c. Yes, some additional information is presented, but it lacks important details.</p> <p>d. No, additional information related to the composition of government debt is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Report on Loans, Guarantees and Grants for the period 1st July 2006 to 30th June 2007, Presented to Parliament on 14th June 2007 in accordance with Section 13 of the Budget Act 2001 by the Minister of Finance Planning and Economic Development.</p> <p><u>Comment:</u> The figures are presented in US \$ only. More detailed data is presented in the annual audit report of the national accounts by the supreme audit institution (Auditor General's Report), the figures are presented in the Uganda currency.</p> <p>Note: The practice is similar to that in the previous period, but researcher reassessment has led to a change in the response</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The most appropriate response would have been “c.” This is so because the referred to documents by the reviewer are very silent on the longevity and interest accrued from such loans. this is further evidenced in the budget background paper 2007/2008 page 59”</p> <p><u>Researcher Response:</u> I retain my view that “b” is the most appropriate answer. The document that the peer reviewer refers to (background to the budget paper 2008/09, pgs 42, 43, 75 and annex A24) present details of the interest payments (both domestic and external) from 2005/6 to 2012/13, currency denominations and the classification of the debt (domestic & external). However, what is not indicated in the report is the maturity profile.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “b” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	b
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<p>14. Does the executive’s budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <ul style="list-style-type: none"> a. Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly. b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded. c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details. d. No, information related to the macroeconomic forecast is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Discussions are contained in Part I of the National Budget Framework Paper for FYs 2007/08-2009/10 and the Background to the Budget FY 2007/08 (Chapter 2: Performance of the Domestic Economy)</p> <p><u>Comment:</u> Detailed information on the macroeconomic forecast (i.e. economic growth, inflation, fiscal deficit, etc.) upon which the budget projections are based is presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>15. Does the executive’s budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of different macroeconomic assumptions on the budget is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Part I (Section on the implication of Medium term economic objectives for the budget) of the National Budget Framework Paper for FYs 2007/08-2009/10 and the Background to the Budget FY 2007/08 (Chapter 2: Performance of the Domestic Economy)</p> <p><u>Comment:</u> Some analysis is made, however, no extensive information especially on sensitivity analysis is provided.</p> <p>Note: The practice is similar to that in the previous period, but researcher reassessment has led to a change in the response</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response would have been “b.” Because some of the supporting documents like the background budget paper of 2007/2008 PG 69 has tried to analyze the macroeconomic impact on the GDP albeit not given a lot of detailed information</p> <p><u>Researcher Response:</u> I suggest that the answer remains as originally indicated in the questionnaire “c.” the information referred to by the peer reviewer (background to the budget) just states the macro-economic situation (previous, current and projected), but does not give an analysis of the macro economic assumptions on the budget.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>c</p>
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<p>16. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of policy proposals on expenditures is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Part I (Section on the implications of medium term economic objectives from the budget) of the National Budget Framework Paper for FYs 2007/08 -2009/10 and Budget Speech 2007/08 (VII Budget Priorities for FY 2007/08)</p> <p><u>Comment:</u> Some information on new policy proposals and their impact on the budget are presented but no extensive information is provided.</p> <p>Note: The practice is similar to that in the previous period, but researcher reassessment has led to a change in the response</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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<p>17. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of policy proposals on revenues is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Part I of the National Budget Framework Paper for FYs 2007/08-2009/10 and Budget Speech 2007/08 (Revenue and Tax Measures FY 2007/08)</p> <p><u>Comment:</u> Some information on new tax proposals is their impact on tax revenues are presented but no extensive information is provided.</p> <p>Note: The practice is similar to that in the previous period, but researcher reassessment has led to a change in the response</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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Estimates for Years Prior to the Budget Year	
<p>18. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit for BY-1. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> The Approved Estimates of Revenue and Expenditure (Recurrent and Development) FY 2007/08 by the Ministry of Finance, Planning and Economic Development (MFPED); Table 4: Medium Term Expenditure Framework FY 2007/08-2009/10</p> <p><u>Comment:</u> Allocations for BY-1 (FY 2006/07) were classified by administrative units (e.g. Education is sub-divided into 13 sub-administrative units) but some small units are not shown.</p> <p>Note: The practice is similar to that in the previous period, but researcher reassessment has led to a change in the response</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>19. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by function for BY-1. d. No expenditures classified by function are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> The Approved Estimates of Revenue and Expenditure (Recurrent and Development) FY 2008/09 by the Ministry of Finance, Planning and Economic Developemnt (MFPED); Table 4: Medium Term Expenditure Framework FY 2007/07 - 2009/10</p> <p><u>Comment:</u> All expenditure for BY-1 (2006/07) is classified by function such Education, Health, Agriculture, Roads, Water, Defense etc.); the categorization follows the Sector Wide Approach (SWAP). However, classification by international standards is presented in the Annual Statistical Abstract produced by the Ugandan Bureau of Statistics (UBOS)</p> <p>Note: The practice is similar to that in the previous period, but researcher reassessment has led to a change in the response</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>20. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ol style="list-style-type: none"> All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by economic classification for BY-1. No expenditures classified by economic classification are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> The Approved Estimates of Revenue and Expenditure (Recurrent and Development) FY 2007/08 by the Ministry of Finance, Planning and Economic Development (MFPED); Table 4: Medium Term Expenditure Framework FY 2007/08-2009/10</p> <p><u>Comment:</u> Only about 30% of the expenditure (wages) is classified by economic classification for the BY-1 (2006/07), the rest of the expenditure is not. However, economic classification is presented in the Annual Statistical Abstract produced by the Uganda Bureau of Statistics (UBOS)</p> <p>Note: The practice is similar to that in the previous period, but researcher reassessment has led to a change in the response.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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<p>21. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> a. Program-level expenditure data are presented for all expenditures for BY-1. b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1. c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1. d. No program-level expenditure data are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> Ministerial Policy Statements (Financial Year 2007/08) (various Ministries); Presented to Parliament of the Republic of Uganda for the debate of the estimates of Revenue and Expenditures.</p> <p><u>Comment:</u> Individual program expenditure for BY-1 (2006/07) are presented in the various Ministerial Policy Statements that are presented and approved by Parliament before the start of the financial year. However, some details are not presented, most statements have a section on actual achievements and budget performance during the previous budget, but with minimal details.</p> <p>Note: The practice is similar to that in the previous period, but researcher reassessment has led to a change in the response</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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<p>22. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented. Not applicable/other (please comment). <p><u>Citation:</u> The Approved Estimates of Revenue and Expenditure (Recurrent and Development) FY 2007/08 by the Ministry of Finance, Planning and Economic Development (MFPED); Table 4: Medium Term Expenditure Framework FY 2007/08-2009/10.</p> <p><u>Comment:</u> The 2006/07 release outcomes shows more than six months of actual expenditure</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>23. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> Yes, such prior-year estimates of aggregate expenditure are presented. No, such prior-year estimates of aggregate expenditure are not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No information on expenditures for years that precede the budget year by more than one year is presented in the Approved Estimates of Revenue and Expenditure (Recurrent and Development) FY 2007/08 by the Ministry of Finance, Planning and Economic Development (MFPED).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>24. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> a. Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). b. Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. c. Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No information on detailed expenditures for years that precede the budget year by more than one year is presented in the Approved Estimates of Revenue and Expenditure (Recurrent and Development) FY 2007/08 by the Ministry of Finance, Planning and Economic Developemnt (MFPED).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>25. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for all expenditures are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u> The National Budget Framework Paper for Financial Years 2007/08- 2009/10; Part II: Programs for Social and Economic Development and the Annual Budget Performance Report FY 2006/07 (Section 4.0: Expenditure Performance). Both documents are produced by the Ministry of Finance, Planning and Economic Development (MFPED).</p> <p><u>Comment:</u> Expenditures for FY 2005/06 are reflected as actual outcomes.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ul style="list-style-type: none"> a. Yes, prior-year data are always adjusted to be comparable to the budget year data. b. Yes, in most cases, prior-year data are adjusted to be comparable. c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist. d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> The National Budget Framework Paper for Financial Years 2007/08- 2009/10; Part II: Programs for Social and Economic Development produced by the Ministry of Finance, Planning and Economic Development (MFPED), March 2007.</p> <p><u>Comment:</u> In most cases, prior-year data are adjusted to be comparable</p> <p>Note: The practice is similar to that in the previous period, but researcher reassessment has led to a change in the response</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>27. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All tax revenues are identified individually for BY-1. b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually. c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually. d. No tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> Approved Estimates of Revenue and Expenditure (Recurrent and Dev't) FY 2007/08 produced by the MFPEd; Table 2: Summary of Estimates and Revenue, 2006/07 and 2007/08</p> <p><u>Comment:</u> Major tax revenues such as International Trade Taxes, Domestic taxes (VAT, Excise Duty, Fees & stamp duty) for BY-1 (2006/07) are shown.</p> <p>Note: The practice is similar to that in the previous period, but researcher reassessment has led to a change in the response</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>28. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All non-tax revenues are identified individually for BY-1. b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually. c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually. d. No non-tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> The Approved Estimates of Revenue and Expenditure (Recurrent and Dev't) FY 2007/08 produced by the MFPED; Table 1: Medium Term Fiscal Framework and Table 3: Summary of Non-Tax Revenue 2006/07 and Projections for 2007/08</p> <p><u>Comment:</u> Non-tax revenues & Grants (budget support & project grants) for the year preceding the budget year, BY-1 (2006/07) are presented, but not in detail.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>29. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections. b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections. c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections. d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> The Approved Estimates of Revenue and Expenditure (Recurrent and Dev't) FY 2007/08; Table 2: Summary of Estimates and Revunue, 2006/07 and 2007/08 and Background to the Budget FY 2007/08; Table 25: Summary of central government budgetary & financial operations 2003/04-2006/07. Both documents are produced by the MFPED.</p> <p><u>Comment:</u> The BY-1 (2006/07) estimates are updated from the original estimates to reflect more than six actual revenue collections.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>30. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year estimates of aggregate revenue are presented. b. No, such prior-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Approved Estimates of Revenue and Expenditure (Recurrent and Dev't) FY 2006/07; Table1: Medium Term Budget Framework and Background to the Budget FY 2007/08; Table 25: Summary of central government budgetary & financial operations 2003/04-2006/07. Both documents are produced by the MFPED.</p> <p><u>Comment:</u> Estimates of aggregate levels of revenues (Uganda Revenue Authority (URA) & non-URA) for BY-2 (2005/06) and prior years (2004/05), 2003/04, 2002/03) are presented</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>31. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue. d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u> Approved Estimates of Revenue and Expenditure (Recurrent and Dev't) FY 2006/07; Table1: Medium Term Budget Framework and Background to the Budget FY 2007/08; Table 25: Summary of central government budgetary & financial operations 2003/04-2006/07. Both documents are produced by the MFPED.</p> <p><u>Comment:</u> Only aggregate figures on URA and other non-tax revenues are presented for BY-2 (2005/06) and before, is presented.</p> <p>Note: The practice is similar to that in the previous period, but researcher reassessment has led to a change in the response</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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<p>32. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for all revenues are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u> Approved Estimates of Revenue and Expenditure (Recurrent and Dev't) FY 2006/07; Table1: Medium Term Budget Framework and Background to the Budget FY 2007/08; Table 25: Summary of central government budgetary & financial operations 2003/04-2006/07. Both documents are produced by the MFPED.</p> <p><u>Comment:</u> Actual outturn of revenues for BY-2 (2005/06) is presented.</p> <p>Note: The practice is similar to that in the previous period, but researcher reassessment has led to a change in the response</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>33. Does the executive's budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ol style="list-style-type: none"> Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded. Yes, but only information on the level of debt is presented. No, information related to the government debt for BY-1 is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Summaries on debts are presented in the following documents: a) Table 23: Outstanding Uganda public external debt by creditor 2002/03 - 2004/05 in the Background to th Budget 2007/08 b) Report on Loans, Guarantees and Grants for the Period 1st July 2006 to 30th June, 2007, Presented to Parliament on 14th June 2007 by the MFPED.</p> <p><u>Comment:</u> Information on the outstanding public debt (aggregates per creditor) is presented, but important details are excluded.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>34. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for government debt are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u> Summaries on debts are presented in the following documents: a) Table 23: Outstanding Uganda public external debt by creditor 2002/03 - 2004/05 in the Background to the Budget 2007/08 b) Report on Loans, Guarantees and Grants for the Period 1st July 2006 to 30th June, 2007, Presented to Parliament on 14th June 2007 by the MFPED.</p> <p><u>Comment:</u> Information on the outstanding public debt for BY-2 (2005/06) that reflect actual outcomes is presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

Comprehensiveness	
<p>35. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ol style="list-style-type: none"> a. Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on extra-budgetary funds is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> The Budget Speech 2007/08 produced by the MFPED; Section VII: Budget Priorities for FY 2007/08</p> <p><u>Comment:</u> Some information on extra budgetary activities (such as Shs 92 billion to fund thermal generation), are presented but lack important details.</p> <p>Note: The practice is similar to that in the previous period, but researcher reassessment has led to a change in the response</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C

<p>36. Does the executive's budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ol style="list-style-type: none"> Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on intergovernmental transfers is not presented. Not applicable/other (please comment). <p><u>Citation:</u> The Approved Estimates of Revenue and Expenditure (Recurrent and Dev't) FY 2007/08 produced by the MFPED</p> <p><u>Comment:</u> Information on transfers to local governments, missions abroad, statutory bodies (such as Uganda Human Rights Commission, Inspector General of Government), semi-autonomous bodies (universities, referral hospitals), but only quantitative details (recurrent and dev't expenditures) are presented</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>37. Does the executive's budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ol style="list-style-type: none"> Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on transfers to public corporations is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Among the list of recipients of public funds in the Approached Estimates of Revenue and Expenditure (Recurrent and Dev't) FY 2007/08 produced by the MFPED, there is no indication of transfers to public corporations</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>38. Does the executive's budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ul style="list-style-type: none"> a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates. b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on quasi-fiscal activities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No information is presented on quasi-fiscal activities. However, some information on such activities (i.e. private sector bailouts, loans) is reported in the Annual Auditor General's report to Parliament.</p> <p>Note: The practice is similar to that in the previous period, but researcher reassessment has led to a change in the response</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No information is presented on financial assets. However, such information is only reported in the Annual Auditor General's report as part of audit requirements</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on non-financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No information is presented on non-financial assets. However, such information is only reported in the Annual Auditor Generals report as part of audit requirements</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>41. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ul style="list-style-type: none"> a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on expenditure arrears is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No information on expenditure arrears is presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The appropriate response would have been “c” because in the 2007/2008 the Government highlighted both the domestic and foreign debt arrears it intends to service in the current financial year.</p> <p><u>Researcher Response:</u> I suggest that the answer should be changed to “c” as suggested by peer reviewer two. This is because some information is presented on expenditure areas in the background to the budget 2007/2008 and 2008/09 (table 6.1, pg 73 and table 3.1. pg 38) and in the budget framework paper (2006/7-2008/09), table 2.1, pg 9</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>c</p>
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<p>42. Does the executive's budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ul style="list-style-type: none">a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates.b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded.c. Yes, some information is presented, but it lacks important details.d. No, information on contingent liabilities is not presented.e. Not applicable/other (please comment). <p><u>Citation:</u> Report on Loans, Guarantees and Grants for the Period 1st July 2006 to 30th June, 2007, Presented to Parliament on 14th June 2007 by the MFPED in accordance with the provision on Section 13(1), (2) and (3) of the Budget Act 2001.</p> <p><u>Comment:</u> Some information on government loan guarantees are presented but some details are excluded</p> <p>Note: The practice is similar to that in the previous period, but researcher reassessment has led to a change in the response</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
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<p>43. Does the executive’s budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ol style="list-style-type: none"> a. Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key future liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on future liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Background to the budget, Fy 2008/09, page 42, table 3.4: Total Outlays by economic classification, excluding Domestic Arrears and Net lending and investment (Ushs Billion)</p> <p><u>Comment:</u> Some information on future liabilities is presented, but some details are excluded</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The appropriate answer should have been “b,” since in the 2007/2008 budget speech the honorable minister of finance allocated 200 billion Ugandan shillings to clearing pension arrears.</p> <p><u>Researcher Response:</u> I suggest that the answer be changed from “d” to “c.” the document referred to by the peer reviewer only mentions the amount allocated to pension arrears, but does not give more details or explanations of these arrears. In addition, the background to the budget 2008/09, pg 42, table 3.4 states the pensions (amount), but does not give details, that is, it is very limited.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>C</p>
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<p>44. Does the executive’s budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ol style="list-style-type: none"> a. All sources of donor assistance are identified individually. b. At least two-thirds of, but not all, sources of donor assistance, are identified individually. c. Less than two-thirds of sources of donor assistance are identified individually. d. No sources of donor assistance are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> Approved Estimates of Revenue and Expenditure (Recurrent and Dev't) FY 2007/08 produced by MFPED; Table 5a: Poverty Action Fund Resources & Expenditures FY 2006/07-FY 2009/10 (Earmarked donor support) and Budget Speech FY 2007/08 by MFPED (paragraph 97, mentions US\$ 10.2 million toward fighting corruption).</p> <p><u>Comment:</u> Though some details on donor funding is presented under Poverty Action Fund, not all sources of donor assistance are presented individually. More information is contained in the Development Cooperation Uganda (2005/06), produced by the MFPED.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>45. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ol style="list-style-type: none"> a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on tax expenditures is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No information on tax expenditure is presented in the budget or any other supporting document. However, some information is presented in the Annual Auditor Generals report, as per audit requirements</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>46. Does the executive’s budget or any supporting budget documentation identify all earmarked revenues?</p> <ul style="list-style-type: none"> a. All earmarked revenues are identified individually. b. At least two-thirds of, but not all, earmarked revenues are identified individually. c. Less than two-thirds of earmarked revenues are identified individually. d. No earmarked revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The national budget or any supporting documents do not indicate earmarked revenues or the government does engage in earmarking revenues. However, Government established the energy fund during FY 2007/08, but it has yet to be operationalized. The situation is most likely to change in the near future.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The appropriate answer should have been “b” since the Government usually gives projected and earmarked sources the Local Service Tax and Energy fund being some of the key highlights of the 2007/2008 budget speech and background documents</p> <p><u>Researcher Response:</u> I suggest that the answer be changed to “b” as suggested by the peer Reviewer. The 2007/08 identifies the different revenue sources and how much is expected from each. This is also reflected in the Background to the budget document of FY 2008/09, pgs 39 and A:39.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “b” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>b</p>
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<p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> a. One percent or less of expenditure is dedicated to secret items. b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items. c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items. d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> Approved Estimates of Revenue and Expenditure (Recurrent and Dev't) FY 2007/08 produced by MFPED; Table 4: Medium Term Expenditure Framework FY 2006/07-FY 2009/10.</p> <p><u>Comment:</u> About 13 percent of the total national budget is spent on security & defence. However, the full amount of the money spent on secret items remains classified and is not reported to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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The Budget Narrative & Performance Monitoring	
<p>48. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ol style="list-style-type: none"> a. Yes, extensive information on the link between the budget and the government's stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government's stated policy goals is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p>a) Part I: Three Year Macro-Economic Plan in the National Budget Framework Paper for Financial Years 2007/08-2009/10, developed by the Ministry of Finance, Planning and Economic Development</p> <p>b) Budget Speech for FY 2007/08, delivered at the Meeting of the 1st Session of the 8th Parliament of Uganda, 14th June 2007 by the Minister of Finance, Planning and Economic Development.</p> <p>c) Various Ministerial Policy Statements for FY 2007/08, presented to Parliament of the Republic of Uganda for the Debate of the Estimates of Revenue and Expenditure by responsible ministries.</p> <p><u>Comment:</u> Extensive information on the link between the budget and the government's policy objectives is contained in the above-mentioned documents.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>49. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals for a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the link between the budget and the government’s stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the major policy goals, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government’s stated policy goals over a multi-year period is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Part I: Three Year Macro-Economic Plan in the National Budget Framework Paper for Financial Years 2007/08 -2009/10, by the MFPED</p> <p><u>Comment:</u> Some information is presented but lacks important details.</p> <p>Note: The practice is similar to that in the previous period, but researcher reassessment has led to a change in the response</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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<p>50. Does the executive's budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ol style="list-style-type: none"> Non-financial data are presented for all programs. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures. Non-financial data are presented for programs representing less than two-thirds of expenditure. No non-financial data are presented. Not applicable/other (please comment). <p><u>Citation:</u> Various Ministerial Policy Statements for FY 2007/08, presented to Parliament of the Republic of Uganda for the Debate of the Estimates of Revenue and Expenditure.</p> <p><u>Comment:</u> Some information is contained in the statements, however, not all details are presented.</p> <p>Note: The practice is similar to that in the previous period, but researcher reassessment has led to a change in the response</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c
<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ol style="list-style-type: none"> The non-financial data are very useful for assessing program performance. The non-financial data are mostly useful for assessing program performance. The non-financial data are somewhat useful for assessing program performance. No non-financial data are provided or they are not useful for assessing program performance. Not applicable/other (please comment). <p><u>Citation:</u> Various Ministerial Policy Statements for FY 2007/08, presented to Parliament of the Republic of Uganda for the Debate of the Estimates of Revenue and Expenditure</p> <p><u>Comment:</u> Some of the non-financial data (i.e. number of beneficiaries) information presented in various statements can be used to assess program performance.</p> <p>Note: The practice is similar to that in the previous period, but researcher reassessment has led to a change in the response</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c

<p>52. Does the executive’s budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ul style="list-style-type: none"> a. Performance indicators are presented for all programs. b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures. c. Performance indicators are presented for programs representing less than two-thirds of expenditures. d. No performance indicators are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p>a) Various Ministerial Policy Statements for FY 2006/07, presented to Parliament of the Republic of Uganda for the Debate of the Estimates of Revenue and Expenditure</p> <p>b) Part II: Programs for Social and Economic Developemnt contained in the National Budget Framework Paper for Financial Years 2007/08-2009/10, developed by the Ministry of Finance, Planning and Economic Development.</p> <p><u>Comment:</u></p> <p>Some perfomance indicators are presented in the above-mentioned documents and can be used to assess program performance. However, in all the above-mentioned documents not all performance indicators for expenditures are presented.</p> <p>Note: The practice is similar to that in the previous period, but researcher reassessment has led to a change in the response</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ul style="list-style-type: none"> a. All performance indicators are well designed. b. Most performance indicators are well designed. c. Some performance indicators are well designed, but most are not. d. No programs have performance indicators, or they are not well designed. e. Not applicable/other (please comment). <p><u>Citation:</u> Various Ministerial Policy Statements for FY 2006/07, presented to Parliament of the Republic of Uganda for the Debate of the Estimates of Revenue and Expenditure</p> <p><u>Comment:</u> Most performance indicators are not well designed; generally do not conform to the category of good indicators such as Specific, Measurable, Achievable, Realistic, Timebound (SMART)</p> <p>Note: The practice is similar to that in the previous period, but researcher reassessment has led to a change in the response</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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<p>54. Are performance indicators used in conjunction with performance targets presented in the executive's budget or any supporting budget documentation?</p> <ol style="list-style-type: none"> All performance indicators are used in conjunction with performance targets. Most performance indicators are used in conjunction with performance targets. Some performance indicators are used in conjunction with performance targets, but most are not. No performance indicators are used in conjunction with performance targets. Not applicable/other (please comment). <p><u>Citation:</u></p> <p>a) Various Ministerial Policy Statements for FY 2006/07, presented to Parliament of the Republic of Uganda for the Debate of the Estimates of Revenue and Expenditure</p> <p>b) Part II: Programs for Social and Economic Development contained in the National Budget Framework Paper for Financial Years 2007/08-2009/10, developed by the Ministry of Finance, Planning and Economic Development.</p> <p><u>Comment:</u></p> <p>Most of the performance indicators are not used in conjunction with performance targets. For instance, most Ministerial Policy Statements contain some discussions on actual achievements and planned targets.</p> <p>Note: The practice is similar to that in the previous period, but researcher reassessment has led to a change in the response</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c
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<p>55. Does the executive's budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country's most impoverished populations?</p> <p>a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on policies intended to alleviate poverty is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> a) Budget Speech for Financial Year 2006/7, by MFPED; Section VII: Budget Priorities for FY 2007/08, there is focus on Prosperity for All as a way of improving poor people's incomes and rehabilitation and reconstruction of Northern Uganda; a region that has the highest poverty levels, deprivation, underdeveloped due to the 20 year Lords Resistance Army (LRA) rebellion.</p> <p>2) Approved Estimate of Revenue and Expenditure (Recurrent & Dev't) FY 2006/07, by MFPED; Table 5b: Poverty Action Fund Resources and Expenditures FY 2006/07-2009/10, shows how much money is spent on direct poverty reducing sectors (i.e. primary education, health etc.) and the majority of it is spent in rural areas where most poor and impoverished people live.</p> <p><u>Comment:</u> Some information is contained in the above-mentioned documents, however, the criteria for identifying the most impoverished people are not known to the public. For instance, provision of public services at local levels assumes that all people are homogenous</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
Additional Key Information for Budget Analysis & Monitoring	
<p><i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive's budget proposal or supporting documents, but may be found in other documents issued by the executive.</i></p>	

<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</p> <p>a. Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> a) The Budget Speech for FY 2007/08 (Section X. Revenue and Tax Measures for FY 2007/08) produced by the MFPED http://www.finance.go.ug/budgets_background.php</p> <p>b) Finance Bill 2007, presented to Parliament by the Minister of Finance, Planning and Economic Development.</p> <p><u>Comment:</u> Some information is contained in the above-mentioned documents, however, there is minimal discussion on on the narrative discussion of estimates</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ul style="list-style-type: none"> a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates. b. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded. c. Yes, some analysis is presented, but it lacks important details. d. No analysis on the distribution of the tax burden is presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No analysis of the distribution of the tax burden is made available to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> The 2007 auditor general report page 24d. According to the report, taxpayer access to information is mostly limited to those in the urban centers and most of the information given by Uganda Revenue authority is not accurate.</p> <p><u>Researcher Comment:</u> I retain the view that “d” is the most appropriate answer. Most of the documents produced by government do not give an analysis on the distribution of tax burden. What is presented are the different tax proposals, the proportion and composition of the different tax sources and how much is expected from each tax source</p>	<p>d</p>
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<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ol style="list-style-type: none"> Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. Yes, information is presented, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on conditions associated with IFI assistance is not presented. Not applicable/other (please comment). <p><u>Citation:</u> Annex 3: External Aid Utilization by Creditor and by Sector contained in the Report on Loans, Guarantees and Grants For the Period 1st July 2006 to 30th June 2007, presented to Parliament on 14th June 2007 by the Minister of Finance, Planning and Economic Development.</p> <p><u>Comment:</u> Though the report is presented to Parliament, it's available to the public by request. The report contains very scanty information on government obligations in financing agreement on loans and grants. In addition, some information can be obtained from IFIs websites i.e. The World Bank http://www-wds.worldbank.org/external/default/main</p> <p>Note: There has been some improvement on reporting in this area since 2006.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c
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<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ol style="list-style-type: none"> a. Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. b. Yes, information is presented, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on conditions associated with donor country assistance is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Annex 3: External Aid Utilization by Creditor and by Sector contained in the Report on Loans, Guarantees and Grants For the Period 1st July 2006 to 30th June 2007, presented to Parliament on 14th June 2007 by the Minister of Finance, Planning and Economic Development.</p> <p><u>Comment:</u> Though the report is presented to Parliament, it is available to the public by request. The report contains very scanty information on government obligations in financing agreement on loans and grants.</p> <p>Note: There has been some improvement on reporting in this area since 2006.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c
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<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ol style="list-style-type: none"> Yes, it provides a summary that is very informative. Yes, it provides a summary that is somewhat informative. Yes, but the summary is not very informative. No, it does not provide a summary. Not applicable/other (please comment). <p><u>Citation:</u> The Budget Speech for FY 2007/08 delivered at the meeting of the 2nd Session of the 8th Parliament of Uganda on Thursday 14th June 2006 by the Minister of Finance, Planning and Economic Development. The Budget Speech is available to the public on request and on internet at http://www.finance.go.ug/budgets_background.php</p> <p><u>Comment:</u> The information provided in the budget speech is very informative</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>61. Does the executive publish a “citizens budget” or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <ol style="list-style-type: none"> Yes, it publishes a citizens budget that is very informative. Yes, it publishes a citizens budget that is somewhat informative. Yes, but the citizens budget is not very informative. No, it does not publish a citizens budget. Not applicable/other (please comment). <p><u>Citation:</u> Uganda Budget 2007/08 produced by the Ministry of Finance, Planning and Economic Development, published as a pullout in the national newspapers (the New Vision and the Daily Monitor) on 17th June, 2007.</p> <p><u>Comment:</u> There has been a degeneration in this area. The Ministry of Finance, Planning and Economic Development, used to publish popular versions of the budget in seven local languages (English, Runyankore, Alur, Rutooro, Ateso, Luganda, Runkyakitara), but this stopped in 2005. Currently, the Ministry runs the above-mentioned pullout, but it is only done in English.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c

<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <ul style="list-style-type: none"> a. Yes, thorough definitions of budget terms are provided. b. Yes, definitions are provided, but some details are excluded. c. Yes, some definitions are provided, but it lacks important details. d. No, definitions are not provided. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In all the budget documents referred to, only a list of abbreviations and acronyms are presented but not a glossary</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>63. Do citizens have the right <i>in law</i> to access government information, including budget information?</p> <ul style="list-style-type: none"> a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information. b. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information. c. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information. d. No, the right to access government information has not been codified into law, or this right does not include access to budget information. e. Not applicable/other (please comment). <p><u>Citation:</u> The Access to Information Act, 2005 was assented on 7th July, 2005 into law. It provides the right to access to information pursuant to Article 41 of the Constitution of the Republic of Uganda (1995).</p> <p><u>Comment:</u> The law on access to information is in place, but sometimes it is not possible for citizens to easily access public information including budgets. Major reasons include: a) limited citizen awareness on the existence of the law b) the civil service 'code of conduct' bars civil servants from provision of public information without permission from the office above and c) failure by the government to set up information offices as stipulated in the act. However, UDN produced pocket-size versions of the access to information act (2005) in a bid to popularise it.</p> <p>Note: The practice is similar to that in the previous period, but researcher reassessment has led to a change in the response</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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<p>64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it (for example, from a ministry or agency)?</p> <ol style="list-style-type: none"> a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence. b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures. c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures. d. In practice, no highly disaggregated expenditure information is available. e. Not applicable/other (please comment). <p><u>Citation:</u> Various Ministerial Policy Statements for FY 2006/07, presented to Parliament of the Republic of Uganda for the Debate of the Estimates of Revenue and Expenditure</p> <p><u>Comment:</u> Some disaggregated information can be obtained from the statements. However, these statement can not be easily accessed by the general public, but can be obtained on request or from the Ministry's libraries.</p> <p>Note: The practice is similar to that in the previous period, but researcher reassessment has led to a change in the response</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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<p>65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it from a ministry or agency?</p> <ol style="list-style-type: none"> a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence. b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures. c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures. d. In practice, no highly disaggregated non-financial expenditure information is available. e. Not applicable/other (please comment). <p><u>Citation:</u> Various Ministerial Policy Statements for FY 2006/07, presented to Parliament of the Republic of Uganda for the Debate of the Estimates of Revenue and Expenditure</p> <p><u>Comment:</u> Non-financial information can be obtained from the statements. However, this is done upon request to the concerned government agency, but can take quite a long time to get such information.</p> <p>Note: The practice is similar to that in the previous period, but researcher reassessment has led to a change in the response</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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Section Three: The Budget Process

The Budget Process	
Executive's Formulation of the Budget	
<p>66. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> a. The release date is set in permanent law. b. The executive announces the release date at least two months in advance. c. The executive announces the release date less than two months but more than two weeks in advance. d. The executive announces the release date two weeks or less before the release, or makes no announcement. e. Not applicable/other (please comment). <p><u>Citation:</u> Article 3 (i) of the Budget Act 2001, states that the President shall cause to be prepared, submitted and laid before Parliament in each FY but in any case not later than the 15th Day of June in the financial year, estimates of revenue and expenditure of Government for the next financial year.</p> <p><u>Comment:</u> Though the law does not specify the actual release date, in practice the budget is released during the second week of June (before 15th day of June). This is in line with other East African Community Countries; national budgets are released on the same day.</p> <p>Note: The practice is similar to that in the previous period, but researcher reassessment has led to a change in the response</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to the question should have been “a” because the government has a presumption that its citizenry is aware of article 155(1) of the constitution and the subsequent Budget Act of 2001 that provides for ‘the president to cause and lay before parliament budget estimates for the financial year not later than 15th day of June of every year. Despite the fact that Uganda is a signatory to the East African Community treaty that compels all member countries to read budgets on the same day, this does not negate the fact that the government constantly reminds the government as opposed to the two weeks notice currently being given</p> <p><u>Researcher Response:</u> I suggest that the answer be changed to “a” as suggested by peer reviewer two to “a.” As mentioned by the peer reviewer, the exact date (i.e. 2nd Thursday in the month of June, before 15th June) is known and is clearly mentioned in the constitution (1995) and in the budget act 2001 of Uganda.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “a” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	a

<p>67. Does the executive release to the public its timetable for preparation of 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 what ever central government agency is in charge of coordinating the budget's formulation)?</p> <p>a. Yes, a detailed timetable is released to the public. b. Yes, a timetable is released, but some details are excluded. c. Yes, a timetable is released, but it lacks important details. d. No, a timetable is not issued to the public. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> The Budget Call Circular: Preparation of the Budget Framework Papers and Budget Estimates for Recurrent and Development Revenues and Expenditures for FY 2007/08. This is produced by the Ministry of Finance, Planning and Economic Development</p> <p><u>Comment:</u> The circular provides guidelines and time for the preparation of the budget. However, its not publicly available but can be obtained upon request to the Permanent Secretary, Ministry of Finance, Planning and Economic Development. In addition, the Budget Act 2001, provides tentative deadlines for budget preparation, which the public can use.</p> <p>Note: The practice is similar to that in the previous period, but researcher reassessment has led to a change in the response</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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<p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ul style="list-style-type: none"> a. The executive adheres to the dates in its timetable. b. The executive adheres to most of the key dates in its timetable. c. The executive has difficulty adhering to most of the dates in its timetable. d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable. e. Not applicable/other (please comment). <p><u>Citation:</u> Auditor General, Report, 2007,</p> <p><u>Comment:</u> The executive has difficulty in adhering to the dates in the timetable for the budget preparation; the process is usually overtaken by events such as elections, important conferences, and other political engagements. Thus sometimes rushed, and minimal consultations. The only dates that are adhered to are a) submission of indicative budget to Parliaments and Releasing of the budget (before 15th Day of Jube), mainly because they are statutory obligations.</p> <p>Note: The practice is similar to that in the previous period, but researcher reassessment has led to a change in the response</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would still be “c” but the reviewer lacked citation-- According to the Auditor General's Report 2007 page s 22 and 23 ,the delays by the ministries to finish their budgeting in time affects the timely master budget preparation</p>	<p>C</p>
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<p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> a. Yes, the executive holds extensive consultations with a wide range of legislators. b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded. c. Yes, the executive holds very limited consultations, involving only a few members of the legislature. d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process. e. Not applicable/other (please comment). <p><u>Citation:</u> Recommendations of the Parliamentary Budget Committees on the 3-year macroeconomic plan and programs for economic and social development for fiscal years 2007/08 -2009/10 and the indicative preliminary revenue an expenditure framework of the Government for FY 2007/08; produced by the Parliament of the Republic of Uganda; 15th May, 2007.</p> <p><u>Comment:</u> Consultations on the three year macro-economic plan and programs for the economic and social development are held between the parliament and executive usually in the month of April each financial year. Parliamentary recommendations are submitted to the Executive for consideration.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>70. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> Yes, the executive holds extensive consultations with a wide range of constituencies. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded. Yes, the executive holds very limited consultations, involving only a few constituencies. No, the executive does not typically consult with the public as part of the budget preparation process. Not applicable/other (please comment). <p><u>Citation:</u> Consultations are held during the 1st National Budget Conference usually held in November, each year (this time was held in January 2007) and the Public Expenditure Review meetings usually held in May each year.</p> <p><u>Comment:</u> Consultations are held with the private sector through the Uganda Manufacturers Association (UMA) and Private Sector Foundation (PSF); and with Research Institutions through the Economic Policy Research Centre (EPRC) and Civil Society Organizations such as National NGO Forum and the Uganda Debt Network. However, the consultations are very minimal and mainly considered 'whitewash' since there is no clear timetable for consultations, the meetings are only by invitation by the government and the input by the public is never recognized.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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<p>71. When does the executive release a pre-budget statement to the public?</p> <ul style="list-style-type: none">a. The executive releases a pre-budget statement at least four months in advance of the start of the budget year.b. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year.c. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year.d. The executive does not release a pre-budget statement.e. Not applicable/other (please comment). <p><u>Citation:</u> The National Budget Framework Paper for Financial Years 2007/08-2009/10 produced by the Ministry of Finance, Planning and Economic Development in March 2007.</p> <p><u>Comment:</u> The pre-budget statement is released about three months before the announcement of the budget in June, however, it not publicly available but can be obtained upon request.</p> <p>Note: The practice is similar to that in the previous period, but researcher reassessment has led to a change in the response</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>72. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u> The National Budget Framework Paper for Financial Year 2007/08-2009/10; Part 1: Three-year macroeconomic plan. Produced by the Ministry of Finance, Planning and Economic Development, March 2007.</p> <p><u>Comment:</u> Extensive explanation of the government's fiscal and macroeconomic policy is presented in the paper.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>73. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u> The National Budget Framework Paper for Financial Year 2007/08-2009/10; Part 1: Three-year macroeconomic plan, Part II: Program for Social and Economic Development Part III: Preliminary Indicative Revenue and Expenditure. Produced by the Ministry of Finance, Planning and Economic Development, March 2007.</p> <p><u>Comment:</u> The paper provides extensive explanation of the government's budget policies and priorities that guides the developemnt of the detailed estimates of the upcoming budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
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Legislative Approval of the Budget	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ol style="list-style-type: none"> The legislature receives the budget at least three months before the start of the budget year. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. The legislature receives the budget less than six weeks before the start of the budget year. The legislature does not receive the budget before the start of the budget year. Not applicable/other (please comment). <p><u>Citation:</u> The Budget Speech Financial Year 2007/08 delivered at the meeting of the 2nd Session of the 8th Parliament of Uganda on 14th June, 2007 by the Minister of Finance, Planning and Economic Development.</p> <p><u>Comment:</u> The legislature receives the budget on 15th June, just two weeks before the start of the budget year. The budget year begins on 1st July and ends of 30th June.</p> <p>Note: The practice is similar to that in the previous period, but researcher reassessment has led to a change in the response</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C

<p>75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?</p> <ol style="list-style-type: none"> Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard. Not applicable/other (please comment). <p><u>Citation:</u> Parliament of Uganda Session committee reports on the budget estimates presented to Parliament by 31st day of August in each financial year.</p> <p><u>Comment:</u> In accordance with section 7 (4) which states 'that in the exercise of their function under this section Committees of Parliament may call a Minister or any person holding a public office and private individuals to submit memoranda or appear before it to give evidence"; Committees sometimes invite testimony from the executive (ministries and government agencies), however, no testimony from the public are heard. However, proceedings (testimony from the executive) are extensively covered by the media.</p> <p>Note: There has been some degeneration in this area, the parliamentary committees used to invite testimony from cross-section of the public including CSOs, private sector, researchers, but this not happening now.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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<p>76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ol style="list-style-type: none"> a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard. b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard. c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard. d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard. e. Not applicable/other (please comment). <p><u>Citation:</u> Parliament of Uganda Session committee reports on the budget estimates presented to Parliament by 31st day of August in each financial year.</p> <p><u>Comment:</u> Parliamentary Session Committees invited testimony from a few key government agencies and administrative units. The proceedings (testimony from the executive) are extensively covered by the media.</p> <p>Note: There has been some degeneration in this area, for instance, the budget for FY 2007/08 was extensively discussed, because parliamentary business was interrupted by other issues and thus caught by time (the 31st August deadline) to pass the budget. Some CSOs petition the Speaker of Parliament on the matter, but nothing was done.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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<p>77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ol style="list-style-type: none"> Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard. Yes, a limited number of hearings are held in which testimony from the public is heard. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard. Not applicable/other (please comment). <p><u>Citation:</u> Parliament of Uganda Session committee reports on the budget estimates presented to Parliament by 31st day of August in each financial year.</p> <p><u>Comment:</u> Limited hearings are held in which testimony from the public is heard. Parliament occasionally invites testimonies from some constituencies such as the private sector through Uganda Manufacturers Association (UMA) and Private Sector Foundation (PSF); civil society organisations through National NGo Forum and Uganda Debt Network (UDN) to make presentations on key aspects of the budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c
<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ol style="list-style-type: none"> Yes, the committees release very informative reports, which include all written testimony presented at the hearings. Yes, the committees release reports, but some details are excluded. Yes, the committees release reports, but they are not very informative. No, the committees do not release reports or do not hold public hearings. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The reports are not released to the public. However, they can be obtained from the Parliamentary Hansards; which can be obtained by payment of a nominal fee.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?</p> <p>a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures.</p> <p>b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Parliament of Uganda Session Committee on Defense and Internal Affairs committee reports on the budget estimates presented to Parliament by 31st day of August in each financial year.</p> <p><u>Comment:</u> Some information relating to national security and military is presented to the committee, but not in full details (usually aggregated).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>80. Does the legislature have authority <i>in law</i> to amend the budget presented by the executive?</p> <p>a. Yes, the legislature has unlimited authority <i>in law</i> to amend the budget.</p> <p>b. Yes, the legislature has authority <i>in law</i> to amend the budget, with some limitations.</p> <p>c. Yes, the legislature has authority <i>in law</i> to amend the budget, but its authority is very limited.</p> <p>d. No, the legislature does not have any authority <i>in law</i> to amend the budget.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> The Budget Act 2001, section 7(3), "the budget committees (of Parliament) shall scrutinize the estimates and the reports of the session committees and submit its recommendations to the Speaker who shall send the recommendations to the President by 15th day of May."</p> <p><u>Comment:</u> The recommendations may include but not limited to sector policy recommendations and proposals for intra and inter sectoral budget re-allocations. However, the implementation of the recommendations is subject to the President discretion.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c

<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ul style="list-style-type: none"> a. The approved budget includes program-level detail. b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs). c. The approved budget includes only departmental totals. d. The approved budget includes less information than departmental totals. e. Not applicable/other (please comment). <p><u>Citation:</u> The Approved Estimates of Revenue and Expenditure (Recurrent and Devt) FY 2007/08, produced by the Ministry of Finance, Planning and Economic Development, includes all the program-level details</p> <p><u>Comment:</u> The approved budget included program level details (such as employee costs, goods and services, grants, travel in land and broad etc.)</p> <p>Note: The practice is similar to that in the previous period, but researcher reassessment has led to a change in the response</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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Executive's Implementation of the Budget	
<p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> In-year reports on actual expenditure are released at least every month. In-year reports on actual expenditure are released at least every quarter. In-year reports on actual expenditure are released at least semi-annually. In-year reports on actual expenditure are not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The MFPED produced the 2006/06 monthly & quarterly budget performance reports, however, these reports were not released to the public. In addition, the Central Bank (Bank of Uganda) produced monthly and quarterly economic reports (with a very brief section on public finance covering revenue and government expenditure), however, the data is presented in aggregate format. This report can be accessed on the website http://www.bou.or.ug/bouwebsite/opencms/bou/publications.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> Yes, in-year reports cover all expenditures. Yes, in-year reports cover at least two-thirds, but not all, of expenditures. Yes, in-year reports cover less than two-thirds of expenditures. No in-year reports are released to the public. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Apart from the monthly and quarterly reports produced by Bank of Uganda (with a brief section on public expenditure); in-year reports for FY 2006/07 produced by the MFPED were not released to the public (not even on the website)</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ul style="list-style-type: none"> a. The in-year reports on actual expenditures organized by administrative unit contain program-level detail. b. The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs). c. The in-year reports on actual expenditures organized by administrative unit contain only departmental totals. d. The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The in-year reports on actual expenditures organized by administrative unit are produced by the MFPED, but not released to the public, not even on the ministry website.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>85. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> a. Yes, comparisons are made for all expenditures. b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures. c. Yes, but comparisons are made for less than two-thirds of expenditures. d. No, comparisons are not made, or no in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The in-year reports on actual expenditures organized by administrative unit are produced by the MFPED, but not released to the public not even on the ministry website.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ul style="list-style-type: none"> a. In-year reports on actual revenue collections by source of revenue are released at least every month. b. In-year reports on actual revenue collections are released at least every quarter. c. In-year reports on actual revenue collections are released at least semi-annually. d. In-year reports on actual revenue collections by source of revenue are not released. e. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> The monthly and quarterly economic review reports produced by Bank of Uganda, accessed at http://www.bou.or.ug/bouwebsite/opencms/bou/publications. In addition, every month the Uganda Revenue Authority (URA) announces (through the media), monthly tax collections.</p> <p>However, the information is presented in aggregate format. In addition, every month the Uganda Revenue Authority announces (through the media), monthly tax collections.</p> <p>Note: There has been some improvement in the production of such reports.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
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<p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ul style="list-style-type: none"> a. In-year reports cover the actual revenue collections of all sources of revenue. b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue. c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources. d. In-year reports on actual revenue collections are not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> Monthly and quartely economic review reports produced by the Central Bank-Bank of Uganda, accessed at http://www.bou.or.ug/bouwebsite/opencms/bou/publications and URA monthly reports.</p> <p><u>Comment:</u> Only URA tax revenues (about which is about 95% of the total domestic revenue) is covered.</p> <p>Note: There has been some improvement in this area</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <p>a. Yes, comparisons are made for all revenue sources. b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources. c. Yes, but comparisons are made for less than two-thirds of revenue sources. d. No, comparisons are not made, or no in-year reports are released to the public. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Monthly and quarterly economic review reports produced by the Central Bank-Bank of Uganda, accessed at http://www.bou.or.ug/bouwebsite/opencms/bou/publications and URA monthly reports.</p> <p><u>Comment:</u> Comparison is made on projected revenues and actual revenue collections for the month or quarter.</p> <p>Note: There has been some improvement in this area.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c
<p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <p>a. Yes, in-year reports on actual borrowing are released at least every month. b. Yes, in-year reports on actual borrowing are released at least every quarter. c. Yes, in-year reports on actual borrowing are released at least semi-annually. d. No, in-year reports on actual borrowing are not released. e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> Though some information especially on external and domestic debt is presented in the quarterly economic review reports produced by Bank of Uganda, information on actual borrowing is not presented, thus not released to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information related to the composition of government debt is presented. b. Yes, key additional information is presented, but some details are excluded. c. Yes, some additional information is presented, but it lacks important details. d. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In-year reports on borrowing are not released to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ul style="list-style-type: none"> a. Reports are released 1 month or less after the end of the period. b. Reports are released 2 months or less (but more than 1 month) after the end of the period. c. Reports are released more than 2 months after the end of the period. d. In-year reports are not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> In-year reports are not released to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget. b. Yes, the mid-year review includes a discussion of the economy, but it lacks some details. c. Yes, the mid-year review includes a discussion of the economy, but it lacks important details. d. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u> Some discussion on changes in economic outlook, though very brief is contained in the monthly performance of economy reports produced by MFPED and quarterly economic review reports produced by Bank of Uganda, accessed at http://www.bou.or.ug/bouwebsite/opencms/bou/publications.</p> <p><u>Comment:</u> The semi-annual budget performance report FY 2006/07 was produced by MFPED is not publicly available but can not accessed on request.</p> <p>Note: The practice is similar to that in the previous period, but researcher reassessment has led to a change in the response</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The semi-annual budget performance report FY 2006/07 was produced by MFPED is not publicly available</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ul style="list-style-type: none"> a. The mid-year review includes program-level detail for expenditures. b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs). c. The mid-year review includes only departmental totals (or functional totals). d. The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The semi-annual budget performance report FY 2006/07 was produced by MFPED is not publicly available.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The semi-annual budget performance report FY 2006/07 was produced by MFPED is not publicly available</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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<p>96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain <i>minimal</i> level specified in law or regulation)?</p> <ol style="list-style-type: none"> a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units. b. Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment. c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented. d. No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below). e. Not applicable/other (please comment). <p><u>Citation:</u> Any excess and supplementary expenditures should be presented to parliament under section 12 of the Budget Act (2001) and Section 17 of the Public Finance and Accountability Act (2003)</p> <p><u>Comment:</u> However, legislative approval is done after the shifts have been implemented as stated in Section 17 (2) of the Public Finance and Accountability Act: "The appropriate committee in subsection (1) shall report to Parliament on a statement of expenditure in excess referred to it under section (1) of this section within six months after it is referred to it" and Section 12 (2) of the Budget Act: "where funds are expended under section (1) supplementary estimates showing the sums spent shall be laid before Parliament within four months after the money is spent"</p> <p>Note: The practice is similar to that in the previous period, but researcher reassessment has led to a change in the response</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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<p>97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?</p> <ul style="list-style-type: none"> a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year. b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities. c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities. d. No, the procurement process was not open and competitive in practice. e. Not applicable/other (please comment). <p><u>Citation:</u> Examples: a) The Procurement of the Vendor for the National Population Databank & Identification Solution (NPDB& IS) Project; b) The Procurement of 50 MW Thermal Generation Power Plant at Mutundwe by the Electricity Regulatory Authority.</p> <p><u>Comment:</u> Both cases were investigated by the Inspector General of Government (IGG) and halted.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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<p>98. When does the legislature typically approve supplemental budgets?</p> <ul style="list-style-type: none"> a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify). c. Not applicable/other (please comment). <p><u>Citation:</u> The executive usually seeks for Parliamentary Approval of Supplementary Expenditure in accordance with Section 16 (1) of The Public Finance and Accountability Act, 2003, which states that "Where in respect of any financial year, it is found that the amonut appropriated by an Appropriation Act is insufficient, or that a need has arisen for expenditure for a purpose for which no amount has been appropriated by that Act, a supplementary estimate, showing the amonut required shall be laid before Parliament and the expenditure votes shall be included in a Supplementary Appropriaton Bill to be introduced in Parliament to provide for the appropriation."</p> <p><u>Comment:</u> There are some contradictions within the laws; Budget Act 2001 and Consitution on when the supplementary expenditure should be approved. However, the practice is that the executive seeks parliamentary approval of supplementary budgets, though there is no serious scrutiny</p> <p>Note: The practice of seeking Parliamentary approval has improved of late, but it is still weak.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
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<p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ul style="list-style-type: none"> a. Supplemental budgets are generally equal to 2 percent or less of the original budget. b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget. c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget. d. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets. e. Not applicable/other (please comment). <p><u>Citation:</u> Annual Budget Performance Report FY 2006/07 produced by the MFPED, section 4.1 page 20; "During FY 2006/07, Parliament approved supplementary expenditure of Shs. 310.03 billion. Out of this, Shs 287.96 were 'resource' supplements representing 6.25% of the approved budget, while Shs 22.07 billion were reallocations within the approved budget"</p> <p><u>Comment:</u> The supplementray expenditures of 6.25% for FY 2006/07 were above the 3% ceiling as provided for in the Budget Act, 2001.</p> <p>Note: The practice is similar to that in the previous period, but researcher reassessment has led to a change in the response</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would still be “c” but there is need to supplement the reviewers citation with the Independent Evaluation of PEAP report 2007/2008 produced by the Oxford Policy Management and available in the Office of the Prime Minister</p>	<p>c</p>
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<p>100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ul style="list-style-type: none"> a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget. b. Expenditures are approved after the funds are expended, but before the end of the fiscal year. c. Expenditures are approved after the end of the fiscal year, for example in the next budget. d. Such expenditure takes place without legislative approval. e. Not applicable/other (please comment). <p><u>Citation:</u> The public finance and Accountability Act, 2003, section 10(1): there shall be a contingencies fund for national emergencies into which shall be paid all sums appropriated by parliament for the purposes of the fund. (2)The minister may, he or she is satisfied that an urgent need has been arisen for expenditure which could not have been foreseen, and which cannot be postponed without detriment to the public interest, authorize by warrant under his or her hand, addressed to the Auditor general, advances from the fund for purposes of meeting such expenditure (3) where an advance is made under subsection (2), a supplementary estimate for the purpose of replacing the amount advanced shall be laid before parliament at its net sitting</p> <p><u>Comment:</u> The law is a bit flexible and allows the Minister of Finance to spend contingency funds without the approval of Parliament.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> It is a condition for the minister under the Budget Act 2001, to provide accountability to parliament within 14 days from the date of the authorization of the advances from the contingency fund stating the purpose and urgency of the expenditure and the amount thereof. Quite often the presidential prerogative is invoked to allow spending with out legislative approval.</p>	<p>d</p>
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Executive's Year-end Report and the Supreme Audit Institution	
<p>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget's actual outcome for the year?</p> <ol style="list-style-type: none"> The report is released six months or less after the end of the fiscal year. The report is released 12 months or less (but more than six months) after the end of the fiscal year. The report is released more than 12 months after the end of the fiscal year. The executive does not release a year-end report. Not applicable/other (please comment). <p><u>Citation:</u> The Annual Budget Performance Reports for FY 2006/07 produced by the Ministry of Finance, Planning and Economic Development. Hard Copy only.</p> <p><u>Comment:</u> The report was released in September 2007, which is about three months after the end of the budget year (30th June 2007).</p> <p>Note: The practice is similar to that in the previous period, but researcher reassessment has led to a change in the response</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ol style="list-style-type: none"> Yes, all data on actual outcomes have been audited. At least two-thirds, but not all, of the data on actual outcomes have been audited. Less than two-thirds of the data on actual outcomes have been audited. None of the data on actual outcomes has been audited, or a year-end report is not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The data presented in the Annual Budget Performance Reports for FY 2006/07 was released in September 2007 and was not audited</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Section 4.0: Expenditure Performance contained in the Annual Budget Performance Report for FY 2006/07, produced by the Ministry of Finance, Planning and Economic Development.</p> <p><u>Comment:</u> The section reports the performance of Gov't expenditures both in terms of budget releases against the approved budget and actual expenditures based on cheques printed centrally from the Treasury. However, this information is not disaggregated.</p> <p>Note: The practice is similar to that in the previous period, but researcher reassessment has led to a change in the response</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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<p>104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?</p> <ul style="list-style-type: none"> a. The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level. b. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases). c. The explanation focuses on a higher level of aggregation than departmental totals (or functional totals). d. No explanation of the differences is provided, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Section 4.0: Expenditure Performance contained in the Annual Budget Performance Report for FY 2006/07, produced by the Ministry of Finance, Planning and Economic Development.</p> <p><u>Comment:</u> The section reports the performance of Government expenditures both in terms of budget releases against the approved budget and actual expenditures based on checks printed centrally from the Treasury.</p> <p>Note: The practice is similar to that in the previous period, but researcher reassessment has led to a change in the response</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ul style="list-style-type: none">a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.c. Yes, some explanation is presented, but it lacks important details.d. No, an explanation is not presented, or such a report is not released.e. Not applicable/other (please comment). <p><u>Citation:</u> Section 3.0: Resource Performance contained in the Annual Budget Performance Report for FY 2006/07, produced by the Ministry of Finance, Planning and Economic Development.</p> <p><u>Comment:</u> The report provides some explanations on the difference between enacted levels (projections) and actual outcome (outturns) of revenues, but this information is not disaggregated.</p> <p>Note: The practice is similar to that in the previous period, but researcher reassessment has led to a change in the response</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

- a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.
- c. Yes, some explanation is presented, but it lacks important details.
- d. No, an explanation is not presented, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

Comment:

The Annual Budget Performance Reports for FY 2006/07 produced by the Ministry of Finance, Planning and Economic Development does not provide any explanation on the difference between the original macroeconomic forecast and the actual outcome. However, some explanations are provided in the a) Background to the Budget 2007/08, which was produced by the MFPED b) The Annual Report of Bank of Uganda 2006/07; accessed at <http://www.bou.or.ug/bouwebsite/opencms/bou/publications>

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be “b.” The Central Bank-which is mandated by article 162 par. 1 Subsection C of the constitution of Uganda to among other duties monitor the performance of the Micro and Macro economic performance of the country. It releases periodical reports to highlight such performance and inform part of the budgeting process.

Researcher Response: I suggest the answer should remain as indicated in the questionnaire “d.” the information mentioned by the peer reviewer is included in the quarterly and not year end report. For instance, the budget performance report of FY 2006/07 analyses the performance of revenue and expenditures and provides highlights of the sector physical achievements, but nothing is mentioned about the macro economic forecast of the FY and the actual outcome of the FY. Likewise, the government Annual 2005/06 focuses on the analysis of resource allocation and on government outlays for the previous FY.

IBP Comment: IBP editors chose answer, “d” to maintain consistency with the guidance provided to researchers for correctly completing the questionnaire in the *Guide to the Open Budget Questionnaire*.

d

<p>107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ul style="list-style-type: none">a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.c. Yes, some explanation is presented, but it lacks important details.d. No, an explanation is not presented, or such a report is not released.e. Not applicable/other (please comment). <p><u>Citation:</u> Section 5.0: Sector Financial and Physical Performance contained in the Annual Budget Performance Report for FY 2006/07, produced by the Ministry of Finance, Planning and Economic Development.</p> <p><u>Comment:</u> The report provides some explanations (such as number of beneficiaries, people reached, water source protected etc.) for each sector (at aggregate levels), but with minimal details</p> <p>Note: The practice is similar to that in the previous period, but researcher reassessment has led to a change in the response</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> Section 5.0: Sector Financial and Physical Performance contained in the Annual Budget Performance Report for FY 2006/07, produced by the Ministry of Finance, Planning and Economic Development.</p> <p><u>Comment:</u> The report provides some explanations between original performance indicators and actual outcome for each sector (such as education, agriculture etc., but with minimal details</p> <p>Note: The practice is similar to that in the previous period, but researcher reassessment has led to a change in the response</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country's most impoverished populations and the actual outcome?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> Section 4.4: Poverty Action Fund (PAF) performance contained in the Annual Budget Performance Report for FY 2006/07, produced by the Ministry of Finance, Planning and Economic Development.</p> <p><u>Comment:</u> The report provides some information on the PAF; which is intended for programs that benefit the poor directly, but this lacks details.</p> <p>Note: The practice is similar to that in the previous period, but researcher reassessment has led to a change in the response.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c
<p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key issues, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information is not presented on extra-budgetary funds, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No information on extra-budgetary funds is produced.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p><i>The Independence and Performance of the Supreme Audit Institution</i></p>	

<p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ol style="list-style-type: none"> a. Final audited accounts are released to the public six months or less after the end of the fiscal year. b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year. c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year. d. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> The report and opinion of the Auditor General to Parliament on the Public Accounts of the Republic of Uganda for the year ended 30th June 2006 produced by the Office of the Auditor General. The report can be accessed both as hard copy or soft copy from the website: http://www.oag.go.ug/annual_reports.php?dId=1</p> <p><u>Comment:</u> The Auditor General's Annual Report for the year ending 30th June 2006 was submitted to Parliament in June 2007 contrary to the law (which states 31st March). The absence of a substantive Auditor General at that time deferred the timely approval of the Public accounts and this consequently resulted in their late submission of the Auditor General's Report to Parliament.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?</p> <ol style="list-style-type: none"> All expenditures have been audited and the reports released to the public. Expenditures representing at least two-thirds of, but not all, expenditure have been audited. Expenditure representing less than two-thirds of expenditure have been audited. No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year. Not applicable/other (please comment). <p><u>Citation:</u> The report and opinion of the Auditor General to Parliament on the Public Accounts of the Republic of Uganda for the year ended 30th June 2006 produced by the Office of the Auditor General.</p> <p><u>Comment:</u> The report that was submitted to Parliament in June 2007, does not include all the audited accounts especially of Local Gov'ts and Public Enterprises.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <ol style="list-style-type: none"> The annual audit report(s) includes one or more executive summaries summarizing the report's content. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year. Not applicable/other (please comment). <p><u>Citation:</u> The report and opinion of the Auditor General to Parliament on the Public Accounts of the Republic of Uganda for the year ended 30th June 2006 produced by the Office of the Auditor General.</p> <p><u>Comment:</u> The report includes a sub-section on "General Observations under the Central Gov't Accounts," which is a short summary of the key findings.</p> <p>Note: The practice is similar to that in the previous period, but researcher reassessment has led to a change in the response</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>114. 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?</p> <p>a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before they are removed.</p> <p>b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> The 1995 Constitution of the Republic Uganda, Article 163 (10), the Auditor General may be removed from office by the President only for-</p> <p>(a) inability to perform the functions of his or her office arising from infirmity of body or mind;</p> <p>(b) misbehavior or misconduct; or</p> <p>(c) incompetence.</p> <p><u>Comment:</u> The president has the powers to remove the Auditor General without the final consent of the legislature.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ol style="list-style-type: none"> a. Yes, the SAI releases to the public audits of all extra-budgetary funds. b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds. c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds. d. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year. e. Not applicable/other (please comment). <p><u>Citation:</u> The report and opinion of the Auditor General to Parliament on the Public Accounts of the Republic of Uganda for the year ended 30th June 2006 produced by the Office of the Auditor General.</p> <p><u>Comment:</u> The report includes some information on audits of extra-budgetary funds such as Loan advances to the public sector</p> <p>Note: The practice is similar to that in the previous period, but researcher reassessment has led to a change in the response</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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<p>116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have <i>the discretion in law</i> to undertake those audits it may wish to?</p> <ol style="list-style-type: none"> a. The SAI has full discretion to decide which audits it wishes to undertake. b. The SAI has significant discretion, but faces some limitations. c. The SAI has some discretion, but faces considerable limitations. d. The SAI has no discretion to decide which audits it wishes to undertake. e. Not applicable/other (please comment). <p><u>Citation:</u> Article 163(3) of the Constitution, The Auditor-General shall- a) audit and report on the public accounts of Uganda and of all public offices including the courts, the central and local government administrations, universities and public institutions of like nature, and any public corporation or other bodies or organizations established by an Act of Parliament; and b) conduct financial and value for money audits in respect of any project involving public funds.</p> <p><u>Comment:</u> However, the office faces limitations due to financial and human resources to audit all accounts on time. http://www.oag.go.ug/faq.php</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>117. Who determines the budget of the Supreme Audit Institution?</p> <ul style="list-style-type: none">a. 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. 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. 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. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.e. Not applicable/other (please comment). <p><u>Citation:</u> Article 163 (9) of the 1995 Constitution of the Republic of Uganda; The salary and allowances payable to the Auditor General shall be charged on the Consolidated Fund</p> <p><u>Comment:</u> However, the Auditor General has limited resources compared to a large number of public sector organizations and programs that are within its audit mandate. http://www.oag.go.ug/faq.php</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c
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<p>118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?</p> <ol style="list-style-type: none"> a. The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate. b. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate. c. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate. d. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector. e. Not applicable/other (please comment). <p><u>Citation:</u> The report and opinion of the Auditor General to Parliament on the Public Accounts of the Republic of Uganda for the year ended 30th June 2006 produced by the Office of the Auditor General.</p> <p><u>Comment:</u> The report includes audits of some security organs such as Police and Prisons, but not the army. However, Auditor General has limited resources compared to a large number of public sector organizations and programs that are within its audit mandate. http://www.oag.go.ug/faq.php</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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<p>119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?</p> <ol style="list-style-type: none"> Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year. Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year. Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit. No, the SAI does not maintain any formal mechanisms of communication with the public. Not applicable. <p><u>Citation:</u> The Office of the Auditor General website: http://www.oag.go.ug/index.php</p> <p><u>Comment:</u> The webiste has a provision for inquiries, however, there is no other evidence of interaction with other public</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c
<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ol style="list-style-type: none"> Yes, all audit reports are scrutinized. Yes, most audit reports are scrutinized. Yes, some audit reports are scrutinized. No, audit reports are not scrutinized. Not applicable/other (please comment). <p><u>Citation:</u> The Parliamentary Accounts Committee scrutinizes the Auditor General Reports, as per Articl 163 (5) of the Constitution of the Republic of Uganda; "Parliament shall, within six months after the submission of the report referred to in clause (4) of this article, debate and consider the report and take appropriate action."</p> <p><u>Comment:</u> However, some audits for security organizations such as the army are not scrutinized by Parliament since they are not presented in the annual audit report. In addition, due to time limitations, Parliament in most cases fails to scrutinize all the audit reports.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c

<p>121. 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?</p> <ul style="list-style-type: none"> a. Yes, the executive reports publicly on what steps it has taken to address audit findings. b. Yes, the executive reports publicly on most audit findings. c. Yes, the executive reports publicly on some audit findings. d. No, the executive does not report on steps it has taken to address audit findings. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There is no report released by the executive on steps it has to take to address the audit inquiries.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
<p>122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ul style="list-style-type: none"> a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations. b. Yes, a report is released, covering key audit recommendations, but some details are excluded. c. Yes, a report is released, but it lacks important details. d. No, a report is not produced or it is prepared for internal purposes only (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No such reports are produced or circulated to the public. However, some issues raised by Parliament on the audit reports are reported in the media.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>

<p>123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?</p> <ul style="list-style-type: none"> a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs. b. Yes, legislators are provided audit reports on secret items, but some details are excluded. c. Yes, legislators are provided audit reports on secret items, but they lack important details. d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u> The report and opinion of the Auditor General to Parliament on the Public Accounts of the Republic of Uganda for the year ended 30th June 2006 produced by the Office of the Auditor General.</p> <p><u>Comment:</u> The report contains some information on a few security agencies mainly police and prisons, but no information on the army and other security agencies is provided.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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Additional Comments:

Please use this section to add any additional comments.

Peer Reviewer Two Additional Comments:

The presidency in Uganda has unlimited powers (almost sacrosanct) in that parliament is ineffective in some budgeting aspects. In most cases, expenditures on the budget are predetermined by the executive and Legislature just plays the ceremonial sanctioning without debate. The fact that more than $\frac{3}{4}$ of the parliamentarians belong to the ruling National Resistance Movement renders them inept when querying expenditures of their government – and more than often pass the budgets the way the finance minister lays them before parliament.

- Information availability to the public; both the executive and the ministry of finance assume that information provided via the media; mostly newspapers, television and internet reach out to the general public yet it is only the elite who can access such information of budgeting including NGOs who usually have first internet funded by donors. On many occasions the grassroots community is not informed about these processes.
- Representation; most of the budget consultative processes at the national level target the elite from national level NGOs that have assumed representation of the wider civil society and the general public. This leaves out the grassroots people who are mostly affected by the macro economic policies and are impoverished.
Participation in the budgeting process; in spite the laws in place, is still a privilege of the elite but also complicated and not easily interpreted by the local citizens apart from academics and macro economic specialists.