

International Budget Partnership
OPEN BUDGET QUESTIONNAIRE
Uganda, September 2009

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

Budget Documents Used in Completing the Questionnaire	
	Budget Year Used
Pre-Budget Statement	2009/10-2013/14
Budget Summary	2009/10
Executive's Budget Proposal	2009/10
Supporting Budget Documents	2009/10
Citizens Budget	2009/10
Enacted Budget	2009/10
In-Year Reports	2009/10
Mid-Year Report	2008/09
Year-End Report	2007/08
Audit Report	2007/08

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

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	<p>National Budget Framework Paper for Financial Years 2009/10-2013/14, March, 2009</p> <p>Produced by the Ministry of Finance, Planning and Economic Development (MFPED), Government of Uganda, Kampala Uganda</p> <p>Available at: http://www.finance.go.ug/docs/National%20BFP%20April%203%2017.30.pdf</p>
Budget Summary	<p>Budget Speech for Financial Year 2009/10, June 11, 2009 Produced by Ministry of Finance, Planning and Economic Development, Government of Uganda, Kampala Uganda</p> <p>Available at: http://www.finance.go.ug/docs/Budget%20Speech_FY2009_10_Final.pdf</p>
Executive's Budget Proposal	<p>Draft Estimates of Revenue and Expenditure (Recurrent and Development) FY 2009/10, Volume 1: Central Government Votes for the year ending on the 30th June 2010, July 24, 2009</p> <p>Produced by the Ministry of Finance, Planning and Economic Development, Government of Uganda, Kampala</p> <p>Available at: http://www.finance.go.ug/docs/Draft%20Budget%20Estimates%20FY2009_10%207July%202009_with%20page%20numbers.pdf</p> <p>Draft Estimates of Revenue and Expenditure (Recurrent and Development) FY 2009/10, Volume 2: Local Government Votes for the year ending on the 30th June 2010, July, 2009</p> <p>Produced by the Ministry of Finance, Planning and Economic Development, Government of Uganda, Kampala</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 2009/2010, June 2009</p> <p>Produced by the Ministry of Finance, Planning and Economic Development, Government of Uganda</p> <p>Available at: http://www.finance.go.ug/docs/BTTB09-10.pdf</p>

<p>Budget Document Two in Support of the Executive's Budget Proposal</p>	<p>Ministerial Policy Statement , Vote :008, presented to the parliament of Uganda for the debate on the budget estimates for FY 2009/10, June 2009</p> <p>Various Ministerial Policy Statements for FY 2009/10, 28th July, 2009 Produced by Ministries; presented to Parliament of the Republic of Uganda for the Debate of the Estimates of Revenue and Expenditure FY 2009/10.</p> <p>All available at: http://www.finance.go.ug/policy_recurrent.php</p>
<p>Budget Document Three in Support of the Executive's Budget Proposal</p>	<p>Report on Loans, Guarantees and Grants for the Financial year 2008/09, presented to Parliament by the Minister of Finance, Planning and Economic Development on 11th June 2009</p> <p>Produced by Ministry of Finance, Planning, and Economic Development</p> <p>Publicly Available, but Not on the Internet</p>
<p>Citizens Budget</p>	<p>A Guide to the Budget Process, "Ensuring that Uganda's national budget reflects the views and priorities of citizens," June 2009</p> <p>Produced by Ministry of Finance, Planning and Economic Development</p> <p>Publicly Available, but Not on the Internet</p> <p>Uganda Budget 2009/10, Budget Highlights (News paper Insertions). Produced by the Ministry of Finance, Planning and Economic Development; June 12, 2009</p> <p>Publicly Available (distributed in newspapers), but Not on the Internet</p>
<p>Enacted Budget</p>	<p>Approved Budget Estimates of Revenue and Expenditure (Recurrent and Development) FY 2009/10 Volume I: Central Government votes for the year ending on the 30th June 2010, November 2009</p> <p>Publicly Available at http://www.finance.go.ug/docs/Approved%20Budget%20Estimates%204%20Nov_Page%20Numbers.pdf.</p> <p>The stamped version is available on request in hard copy.</p>

In-Year Reports	<p>Monthly Macro-Economic Performance Reports Produced by Ministry of Finance, Planning and Economic Development January 2009 - September 2009 Available at: http://www.finance.go.ug/macro_econ.php</p> <p>Monthly, Economic and Financial Indicators Produced by Bank of Uganda January 2009 - September 2009 Available at: http://www.bou.or.ug/bouwebsite/opencms/bou/publications_research/monthly_economic_financial_indicator.html</p>
Mid-Year Review	<p>Semi-Annual Budget Performance Report FY 2008/09, March 2009</p> <p>Produced by Ministry of Finance, Planning and Economic Development http://www.finance.go.ug/docs/Semi%20Annual%20BFR.pdf</p>
Year-End Report	<p>Annual budget Performance 2007/08, 4th December, 2008 Produced by Ministry of Finance, Planning and Economic Development</p> <p>Available at: http://www.finance.go.ug/docs/FY2007_08%20Annual%20Budget%20Performance%20Report.pdf</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 2008. Produced by the Office of the Auditor General; May 2009. Available at: http://www.oag.go.ug/annual_reports.php?dId=1</p> <p>Annual report of the Auditor General for the year ended 30th June 2008, Local Authorities, Volume 1-5, May 2009</p> <p>Statutory Corporation Audited Accounts. Produced by the Office of the Auditor General; April 2008 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>Output Budget Report 2008/09, October 2008 Available at http://www.finance.go.ug/docs/FY2008_09%20Output%20Budget_3_12.pdf</p> <p>2009 Statistical Abstract Produced by the Uganda Bureau of Statistics, June 2009 Available at http://www.ubos.org/onlinefiles/uploads/ubos/pdf%20documents/2009Statistical_%20Abstract.pdf</p> <p>Public Financial Performance Report 2008, June 2009 Available at http://www.finance.go.ug/docs/Public%20Financeial%20Management%20Performance%20Report%202008.pdf</p> <p>PEFA "LITE" - Appraisal of the Financial Management Performance on Uganda, March 2008 Available at: http://www.oag.go.ug/uploaded_files/1211294223PEFA_LITE_2007.pdf</p> <p>The Budget Act 2001 Produced by the Government of Uganda, Available at : http://www.finance.go.ug/docs/Budget%20Act%2001.pdf</p> <p>The Development Cooperation Uganda Report 2007-2008, produced by the Ministry of Finance, Planning and Economic Development;</p> <p>Publicly Available, but Not on the Internet</p> <p>Access to Information Act 2005, produced by the Republic of Uganda Produced but not publicly available</p> <p>The 1995 Constitution, Produced by the Republic of Uganda Produced but only available to the public at a fee</p>
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<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: http://www.energyandminerals.go.ug/</p> <p>The Parliament of Uganda: http://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 Consitutional Affairs: http://www.justice.go.ug/</p> <p>The 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>
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Table 3. Distribution of Documents Related to the Executive’s Budget Proposal

DISTRIBUTION OF BUDGET DOCUMENTS						
	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	
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes	Yes	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?</i>						
	Pre-budget	Executive’s Budget Proposal				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	Yes	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	No	No	No
4. Available on the Internet free of charge	Yes	Yes	Yes	Yes	No	No
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	Yes
8. Written in more than one language	No	No	No	No	No	No
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					
	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					
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	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?</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	No	No	No	No
2. Advance notification of release sent to users, media	No	No	No	No	No
3. Released to public same day as official release to media	No	No	No	No	No
4. Available on the Internet free of charge	No	Yes	Yes	Yes	Yes
5. Free print copies available, limited distribution	Yes	Yes	Yes	Yes	Yes
6. Free print copies available, mass distribution	No	No	No	No	No
7. Readily available outside capital/big cities ⁺	No	No	Yes	Yes	Yes
8. Written in more than one language	No	No	No	No	No
9. News conference is held to discuss release	No	No	No	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

Note 1: The Open Budget Survey research process was carried out over a 12-month period and the final version of the Open Budget Questionnaires reflect decisions made after multiple rounds of discussions between Survey researchers, peer reviewers, and the International Budget Partnership (IBP) (in several countries these decisions also considered comments received from governments). When peer reviewers or governments agreed with the answers provided by researchers, they often provided no comment. Thus for many questions, the section in the questionnaire that should contain peer reviewer comments is left blank. However, if the government did not provide any comments to a question (because it did not dispute the answer), the section within the questionnaire that is meant to reflect government comments specifies the answer that the government agreed with (by default).

Since the IBP continued its discussions with the researchers even after receiving peer reviewer and government comments, for some questions these discussions resulted in a mutual decision to change the answers, even if the peer reviewers and governments agreed with the original answer provided by the researcher. Such changes may have happened as a result of:

1. A more consistent application of the Survey methodology;
2. New information identified by the researcher or by IBP that had a bearing on the answer for a particular question; or
3. Decisions made to ensure cross-country comparability of answers.

For more information on these changes for any question please write to info@internationalbudget.org.

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> Draft Estimates of Revenue and Expenditure (Recurrent and Development) FY 2009/10 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 2010 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> <ul style="list-style-type: none"> a. All expenditures are classified by functional classification, and the categorization is compatible with international standards. b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by function. d. No expenditures classified by function are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Draft Estimates of Revenue and Expenditure (Recurrent and Development) FY 2009/10 by the Ministry of Finance, Planning and Economic Development (MFPED); Section on Summary of the Estimates of Recurrent and Development Expenditure for 2009/10.</p> <p>Background to the budget FY 2009/10, pages A:49 - A:52, tables 24a, 24b, 26a, 26b, 27a, 27b,28a, 28b, and 29a</p> <p><u>Comment:</u> Functional classification i.e. Education, Heath, Security, Agriculture, Justice Law and Order, Accountability, Economic Functions and Social Services, Public Sector Management, Public Administration, Interest Payments 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>3. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ul style="list-style-type: none">a. All expenditures are classified by economic classification, and the categorization is compatible with international standards.b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards.c. Some, but not all, expenditures are classified by economic classification.d. No expenditures classified by economic classification are presented.e. Not applicable/other (please comment). <p><u>Citation:</u> Draft Estimates of Revenue and Expenditure (Recurrent and Development) FY 2009/10 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> Economic classification i.e. both recurrent and development expenditures 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>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> Draft Estimates of Revenue and Expenditure (Recurrent and Development) FY 2009/10 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>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "b." Although some sectors are provided for in the Recurrent and development expenditure there are some budget lines which are flagged as classified. For example expenditure on security is always "classified."</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose response "b" since some expenditures are classified.</p>	b
<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> Draft Estimates of Revenue and Expenditure, FY 2009/10, table 4: Medium Term Expenditure Framework (MTEF) 2008/9 - 2013/14, pg. 20</p> <p><u>Comment:</u> Expenditures for the coming the next two years (FY 2010/11 & FY 2011/12) 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> <ul 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> Draft Estimates of Revenue and Expenditure, FY 2009/10, Background to the budget, pgs. A:28 - A:48</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><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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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"> a. All sources of tax revenue are identified individually. b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. d. No sources of tax revenue are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> Draft Estimates of Revenue and Expenditure (Recurrent and Development) FY 2009/10, Volume 1 for the year ending on 30th June, 2010, pg 16, table 2: Summary of provisional Revenue outturns 2008/09 and Estimates for FY 2009/10 (Ush Bn).</p> <p><u>Comment:</u> The different sources of tax revenue such as direct and indirect taxes, VAT, international trade taxes etc are presented.</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"> a. All sources of non-tax revenue are identified individually. b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually. c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually. d. No sources of non-tax revenues are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> Draft Estimates of Revenue and Expenditure, FY 2009/10, pg. 17, table 3: Non-tax revenue Projections for Financial Year 2009/10.</p> <p><u>Comment:</u> Over 83 government institutions and agencies that collect non-tax revenues are listed with their corresponding non- tax revenue projections.</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> Draft Estimates of Revenue and Expenditure, FY 2009/10, pg. 15, table 1: Fiscal framework FY 2005/6 - 2013/14</p> <p><u>Comment:</u> Estimates of revenue out turns and projections for the period 2005/6 - 2013/14 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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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)?

- 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).

Citation:

The Background to the Budget FY 2009/10, 77: Table 5.1, projected resource envelope for fiscal year 2009/10-2013/14.

Comment:

In the background to the budget document, revenue estimates for the previous and current financial years (FY 2008/09 and 2009/10) are presented by revenue classification, that is domestic revenues (tax revenue, non-tax revenue, loan payments, energy fund savings), budget and project support (both grants and loans), external debt repayments, etc. However, only information for two financial years is presented.

Researcher Response to this Question was "c"

Peer Reviewer One Comment: A more appropriate response to this question would be "b." The Background paper to the budget is very clear on pages 75-77 on the projected sources of funding. Though projected for only two years it gives a juxtaposition and clear cut line between what is expected as resource envelope and what would be spent.

Peer Reviewer Two Comment:

IBP Comment: IBP editors chose response "b" based on Peer Reviewer One's comment.

b

<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> The Background to the Budget FY 2009/10, pg 49, table 2.25: Status of Uganda's Public External debt, 2005/06 - 2008/09, presents Uganda's debt stock , total debt service after debt relief, debt relief (both principle and interest), and the debt sustainability ratios</p> <p><u>Comment:</u> The Background to the budget presents the status of Uganda's debt as at 30th May, 2009, which reflects the outstanding debt at the start of the 2009/10 financial year</p> <p>Note: The presentation is similar to that in the previous period, but researcher reassessment has led to a change in response.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<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> Draft Estimates of Revenue and Expenditure (Recurrent and Development) FY 2009/10, table 11: Summary of statutory charges on consolidated fund services FY2009/10, pg 71;</p> <p><u>Comment:</u> In the above document, interest payments on both external and domestic debt are presented for the FY 2009/09 and the March projection for FY 2009/10.</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> Budget Speech, FY 2009/10; Background to the Budget, FY 2009/10, pg 49; Table 2.25, and pg 55, table 5.1 and pg A:41.</p> <p><u>Comment:</u> The figures are presented in both US \$ and Uganda shillings. Information is presented on the interest rates on debt (both external and domestic), and on currency denomination of the debt. What is excluded is the data on the maturity profile of the debt.</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>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 2009/10-2013/14 and the Background to the Budget, FY 2009/10 (Chapter 2: Performance of the Domestic Economy).</p> <p><u>Comment:</u> Detailed information on macro economic forecast (i.e. economic growth, inflation, fiscal deficit, interest rates, exchange rate movements) 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> Background to the Budget FY 2009/10 (Chapter 2: Macroeconomic Performance during 2008/2009)</p> <p><u>Comment:</u> Some analysis is made. However, no extensive information, especially on sensitivity analysis is provided.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C
<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> Budget Speech 2009/10 (section VI: The Budget strategy and Priorities for FY 2009/10 and section VII: Budget priorities for FY 2009/10).</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><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C

<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> Budget Speech, FY 2009/10, section X: Revenue and Tax Measures for FY 2009/10; Budget Framework Paper, FY 2009/10 -2013/14, section 1.5: Overview of Medium Term Macroeconomic Outlook and Revenue.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
<p>Estimates for Years Prior to the Budget Year</p>	
<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> <ul style="list-style-type: none"> a. All expenditures are classified by administrative unit for BY-1. b. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately. c. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately. d. No expenditures classified by administrative unit are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> Draft estimates, Revenue and Expenditure, FY 2009/10-2012/13, page 32, table 6: Approved Estimates and Provisional Outturns FY 2008/09 (Excluding Arrears and Taxes).</p> <p><u>Comment:</u> Expenditures for the previous financial years, i.e FY 2008/09 are presented for each ministry and the corresponding departments for both recurrent and development expenditures.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>

<p>19. Does the executive’s budget or any supporting budget documentation present expenditures for the year proceeding 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> Background to the Budget FY 2009/10, page A:46, table 24a: Function classification of central government development expenditure for GOU funds 2004/05-2008/09; A:48, table 26(a), to A:50.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<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> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification for BY-1. d. No expenditures classified by economic classification are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> The Draft Estimates of Revenue and Expenditure (Recurrent and Development), FY 2009/10 by the Ministry of Finance, Planning and Economic Development (MFPED); Table 4: Medium Term Expenditure Framework FY 2009/10-2013/14, pg 20</p> <p><u>Comment:</u> Only about 30% of the expenditure (wages) is classified by economic classification for the BY-1 (2008/09), the rest of the expenditure is not. However, economic classification is presented in the Annual Statistical Abstract for 2009, produced by the Ugandan Bureau of Statistics (UBOS)</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c

<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> <ul 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> Draft Estimates of Revenue and Expenditure, Poverty Action Fund Expenditure allocations for 2009/10 pgs, 57-68; Background to the Budget, page A:34; Ministerial Policy Statements (Financial Year 2009/10) (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> Expenditures for FY 2008/9 for the different programs/departments/projects under each sector (both recurrent and development) including donor projects are presented, but expenditures for some individual programs are not shown.</p> <p>Note: The presentation is similar to that in the previous period, but researcher reassessment has led to a change in 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>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> <ul style="list-style-type: none"> a. All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure. b. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure. c. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure. d. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Ministerial Policy Statement, presented to the parliament of Uganda for the debate on the budget estimates for FY 2009/10;</p> <p><u>Comment:</u> Half year outturn for the different sectors and ministries are shown and the releases and outputs achieved (preliminary) during FY 2008/9, and the approved estimates/budget for the previous FY 2008/09. However, what is not shown are the actual expenditures for individual programs for the previous financial years.</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>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> <p>a. Yes, such prior-year estimates of aggregate expenditure are presented.</p> <p>b. No, such prior-year estimates of aggregate expenditure are not presented.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Background to the Budget for FY 2009/10, produced by the Ministry of Finance, Planning and Economic Development</p> <p>Draft Estimates of Revenue and Expenditure (Recurrent and Development) FY 2009/10, Volume 1: Central Government Votes for the year ending on the 30th June 2010,</p> <p><u>Comment:</u> Estimates of allocations to different sectors between FY 2006/7-2013/14, and an overview of the expenditures of the different sectors are presented in the document above.</p> <p>Note: The presentation is similar to that in the previous period, but researcher reassessment has led to a change in 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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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)?
- 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).
 - 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.
 - 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.
 - No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all.
 - Not applicable/other (please comment).

Citation:

Background to the Budget 2009/10, pg A:48, table 26(a): Function classification of donor funded central government development expenditure 2004/5-2008/09, table 27(a): Function classification of local government recurrent expenditure 2004/5-2008/9.

Comment:

Medium Term Expenditure Framework (MTEF) allocations and functional classifications for the different sectors are shown for the periods 2006/7 - 2013/14.

Note: The presentation is similar to that in the previous period, but researcher reassessment has led to a change in response.

b

Researcher Response to this Question was "c"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate response to this question would be "a." The MPS provides a complete set of final 2007/8 financial outturn data for program (termed "function," in Uganda's case, a subset of sector classification) and administrative classification. It is broken down by wage, non-wage, development and donor development at the top-level administrative classification level.

IBP Comment: IBP editors chose response "b" since prior-year estimates are not provided for all individual programs.

<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> Ministerial Policy Statement, for the FY 2009/10 produced by MFPED,</p> <p><u>Comment:</u> Information on releases and outputs achieved during 2008/09 are presented, and actual expenditures achieved by December 2008 is shown. However, actual outcomes are not presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<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> Background to the Budget 2009/10</p> <p><u>Comment:</u> In most cases, prior-year data are adjusted to be comparable.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<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> Background to the Budget 2009/10, pg 55, table 3.3 Recurrent Revenue Performance, FY 2006/07 - 2008/09</p> <p><u>Comment:</u> Some tax sources such as VAT, Excise duty, property income, etc are shown, though they are still indicated as projections.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<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> 2009 Statistical Abstract, pg. 232, table 4.3b: Classification of Revenue 2004/05-2008/9.</p> <p><u>Comment:</u> Though the different sources of non-tax revenue of central government, such as property tax, sale of goods and services are identified for 2008/9, some of the data for these sources is not shown/indicated. However, data for non-tax revenues for the first half of 2008/9 is presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<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> <ol style="list-style-type: none"> All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented. Not applicable/other (please comment). <p><u>Citation:</u> Draft Estimates of Revenue and Expenditure (Recurrent and Development) FY 2009/10, Volume 1: Central Government Votes for the year ending on the 30th June 2010</p> <p><u>Comment:</u> Revenue collections for the first half of 2008/9 (i.e July-December 2008) are presented for both tax and non-tax revenues.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<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> <ol style="list-style-type: none"> Yes, such prior-year estimates of aggregate revenue are presented. No, such prior-year estimates of aggregate revenue are not presented. Not applicable/other (please comment). <p><u>Citation:</u> 2009 Statistical Abstract, pgs 231-233</p> <p><u>Comment:</u> Revenue outturns for both tax and non-tax revenues for the FYs 2004/5-2007/08 are presented for the different types of revenue.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

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)?

- 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).

Citation:

Draft Estimates of Revenue and Expenditure (Recurrent and Development) FY 2009/10, Volume 1: Central Government Votes for the year ending on the 30th June 2010, July 24, 2009

Comment:

Revenue outturns for both tax and non-tax revenues for the FYs 2004/5-2007/08 are presented for the individual sources of revenue, both tax and non-tax revenues.

Note: The presentation is similar to that in the previous period, but researcher reassessment has led to a change in response.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

b

<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> Draft Estimates of Revenue and Expenditure (Recurrent and Development) FY 2009/10, Volume 1: Central Government Votes for the year ending on the 30th June 2010, July 24, 2009</p> <p><u>Comment:</u> The actual revenue and expenditure outturns and the corresponding outputs are presented. However, no information on actual outcomes is 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>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> <ul style="list-style-type: none"> a. Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year. b. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded. c. Yes, but only information on the level of debt is presented. d. No, information related to the government debt for BY-1 is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Ministerial Policy Statement presented to the Parliament of Uganda for the debates for FY 2009/10, by Ministry of Finance, Planning and Economic Development, pg 108.</p> <p><u>Comment:</u> Information on government's debt (both external and domestic) is presented for FY 2008/9, together with details of the interest paid, external amortization, exceptional finance and external arrears. However, details on the different creditors together with the corresponding amounts of debt are not shown for 2008/9. What is presented is for FY 2007/08.</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>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> Background to the Budget FY 2008/9, pg A:42: table 20: Outstanding Uganda's public External Debt by Creditor, US dollars, 2005/06-2007/8, Ministerial Policy Statement, presented to the parliament of Uganda for the debates for FY 2009/10, by Ministry of Finance, Planning and Economic Development, pg 108</p> <p><u>Comment:</u> Debt statistics for FY 2008/9 are presented, and details of the outstanding debt by creditor for FY 2007/8.</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"> Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on extra-budgetary funds is not presented. Not applicable/other (please comment). <p><u>Citation:</u> The Budget Speech FY 2009/10, section VII: Budget Priorities for FY 2009/10.</p> <p><u>Comment:</u> Some information on extra-budgetary activities (such as the additional USD 7 million to be mobilised through Uganda Development Bank to support agricultural lending) are presented but lack important details.</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> <ul style="list-style-type: none"> a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on intergovernmental transfers is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Draft Estimates of Revenue and Expenditure (Recurent and Development) FY 2009/10, Volume 2: Local Government Votes for the year ending on the 30th June 2010, by MFPED.</p> <p><u>Comment:</u> Information on estimates of Central Government transfers to local Governments for FY 2009/10 (for both conditional and non-conditional grants) and missions abroad, statutory bodies (such as Uganda Human Rights Commission, Inspector General of government) is presented, though no narrative discussion is provided.</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>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> Draft Estimates of Revenue and Expenditure (Recurrent and Development) FY 2009/10, Volume 1: Central Government votes for the year ending on 30th June, 2010, Table 7: Draft estimates of expenditure by vote and vote function for FY 2009/10, pg 40</p> <p><u>Comment:</u> Information on expenditure estimates (by vote and vote functions) to all government ministries and departments such as police, Uganda Bureau of Standards, etc (for government of Uganda and donors, for both recurrent and development expenditures) is presented, but no information on the actual transfers to public corporations is presented.</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> <ol style="list-style-type: none"> Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on quasi-fiscal activities is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No information on quasi-fiscal activities is presented. However, some information on activities such as private sector bailouts, loans, etc is reported in the Annual Auditor General's report to parliament.</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 held by government. However, some information is reported in 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 on government's non-financial assets held by government.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<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> Draft Estimates of Revenue and Expenditure (Recurrent and Development) FY 2009/10, Volume 1: Central Government votes for the year ending on 30th June, 2010, Table 1:Fiscal Framework FY 20056-2013/14 pg 15</p> <p><u>Comment:</u> Some information on expenditure arrears (quantitative aggregate figures) are presented in the budget but details about such claims and for what payment is to be spent is not included. There is no official record or report that is circulated.</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>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 Financial year 2008/09, presented to Parliament by the Minister of Finance, Planning and Economic Development on 11th June 2009, pg 11: Report on guarantees.</p> <p><u>Comment:</u> Some information on government loan guarantees is presented in the Report on Loans, Guarantees and grants presented to Parliament by the Minister of Finance, Planning and Economic Development on 11th June 2009 in accordance with the provision on Section 13(1), (2) and (3) of the Budget Act 2001. Article 13 (3) of the Budget Act 2001 states that: the president shall, cause to be presented, information relating to guarantee of loans and grants to individual companies of statutory corporations.</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>43. Does the executive’s budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ul 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 for FY 2009/10, produced by the Ministry of Finance , Planning and Economic Development</p> <p><u>Comment:</u> Some information on future liabilities is presented in the Background to the budget document, though it lacks a lot of details. However, more information is presented in the budget summary/speech which contains information on public service pensions for the previous and current financial years (that is FYs 2008/9 and 2009/10).</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>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> <ul 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> The Development Cooperation Uganda Report 2007-2008, produced by the Ministry of Finance, Planning and Economic Development;</p> <p>Report on Loans, Guarantees and grants for the Financial year 2008/09, presented to Parliament by the Minister of Finance, Planning and Economic Development on 11th June 2009 ,Table 5: Grants concluded in FY 2008/9, Table 6: Total Grants disbursements ,2005/6- 2008/9</p> <p><u>Comment:</u> Details of disbursements by donors for the (period 2003/4-2008/9), and a summary of donor disbursements by sector for the same period are presented. However, only information on financial assistance 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>45. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ul 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> Background to the Budget, FY 2009/10, table 19: Medium Term Expenditure Framework, 2008/9-2012/13</p> <p><u>Comment:</u> Details of expenditure estimates for FY 2009/10-2012/13 are presented for the different sectors and sub-sectors for both wage and non-wage, domestic development and donor projects, However, no data is provided for items on which tax expenditures are spent.</p> <p>Note: The presentation is similar to that in the previous period, but researcher reassessment has led to a change in 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>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> Draft Estimates of Revenue and Expenditure (Recurrent and Development) FY 2009/10, Volume 1: Central Government votes for the year ending on 30th June, 2010;</p> <p><u>Comment:</u> Some revenues in the budget (such as the road fund and the energy fund) are earmarked.</p> <p>Note: The practice is similar to that in the previous period, but researcher reassessment has led to a change in 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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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?

- 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).

Citation:

Background to the Budget FY 2009/10, produced by the Ministry of Finance, Planning and Economic Development

Comment:

According to the 2009/10 national budget, 7.6% of the 2009/10 national budget is dedicated to the security budget. However, the total amount of the money spent on secret items remains classified and is not reported to the public. The few reports such as the audit report for classified expenditure that contain such information are not availed to the public. Not even to Parliament.

Note: The answer selected demonstrates an improvement in performance from the 2008 round of research.

Peer Reviewer One Comment:

Peer Reviewer Two Comment: The appropriate response is "c," but a more appropriate analysis is: The draft estimates list UGX3.3b in Presidents office; UGX1.94bn in State House; UGX122b in defense; UGX17m in Prime Ministers Office; UGX1.23bn in Internal affairs; UGX276m in Inspector General of Govt; UGX40m in Ministry of Ethics and Integrity; 75m in URA; UGX2.8b in police; UGX921m in External Security Organization. A total of UGX132.6bn is termed "classified" or secret expenditure in the budget. This is 5.8% of the budget.

C

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> <p>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.</p> <p>b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on the link between the budget and the government’s stated policy goals is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Budget Speech for Financial Year 2009/10, part VI: Budget Strategy and priorities for FY 2009/10, pg 11.</p> <p>Various Ministerial Policy Statements for FY 2009/10, presented to Parliament of the Republic of Uganda for the Debate of the Estimates of Revenue and Expenditure.</p> <p><u>Comment:</u> Extensive information is contained in the above documents:</p> <p><u>Researcher Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose response “b” to maintain consistency across countries.</p>	b

<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> Budget Speech for Financial Year 2009/10, part VI: Budget Strategy and priorities for FY 2009/10, pg 11.</p> <p>Various Ministerial Policy Statements for FY 2009/10, 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 Budget speech under the section on Budget strategies and priorities for FY 200910 and in the various Ministerial Policy statements.</p> <p>Note: The presentation is similar to that in the previous period, but researcher reassessment has led to a change in 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> <ul style="list-style-type: none"> a. Non-financial data are presented for all programs. b. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures. c. Non-financial data are presented for programs representing less than two-thirds of expenditure. d. No non-financial data are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Ministerial Policy Statements FY 2009/10 produced by different government ministries</p> <p><u>Comment:</u> Data concerning actual outputs achieved during FY 2009/10 for the different ministries is presented in the ministerial policy statements of the different ministries. However the data is not disaggregated and excludes some important details.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ul style="list-style-type: none"> a. The non-financial data are very useful for assessing program performance. b. The non-financial data are mostly useful for assessing program performance. c. The non-financial data are somewhat useful for assessing program performance. d. No non-financial data are provided or they are not useful for assessing program performance. e. Not applicable/other (please comment). <p><u>Citation:</u> Various Ministerial Policy Statements FY 2009/10</p> <p><u>Comment:</u> Most of the non-financial information given is on outputs achieved and there is no mention of the outcomes and or impact of a program on the intended beneficiaries.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>

<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> a) Various Ministerial Policy Statements for FY 2009/10, presented to Parliament of the Republic of Uganda for the Debate of the Estimates of Revenue and Expenditure.</p> <p><u>Comment:</u> Some performance indicators are presented in the above documents. However, not all performance indicators for expenditures are presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
<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 2009/10, 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 that are Specific, Measurable, Achievable, Realistic, Time bound (SMART).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>

<p>54. Are performance indicators used in conjunction with performance targets presented in the executive’s budget or any supporting budget documentation?</p> <ul style="list-style-type: none"> a. All performance indicators are used in conjunction with performance targets. b. Most performance indicators are used in conjunction with performance targets. c. Some performance indicators are used in conjunction with performance targets, but most are not. d. No performance indicators are used in conjunction with performance targets. e. Not applicable/other (please comment). <p><u>Citation:</u> Various Ministerial Policy Statements for FY 2009/10, presented to Parliament of the Republic of Uganda for the Debate of the Estimates of Revenue and Expenditure.</p> <p><u>Comment:</u> Most of the performance indicators are not used in conjunction with performance targets. For instance, most Ministerial Policy Statements for FY 2009/10, presented to Parliament of the Republic of Uganda for the Debate of the Estimates of Revenue and Expenditure contain some discussions on actual achievements and planned targets.</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>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> Budget Speech for Financial Year 2009/10, delivered at the Meeting of the 4th Session of the 8th Parliament of Uganda, Thursday, 11th June 2009, by the Minister of Finance, Planning and Economic Development. Section VII: Budget priorities for FY 2009/10.</p> <p><u>Comment:</u> Some key interventions on a) Measures to enhance and improve agricultural production and the agricultural sector, which employs over 80% of Ugandans b) Rural electrification c) Reconstruction of conflict ravaged areas such as northern Uganda, which has the highest poverty levels in the country are stated in the 2009/10 Budget Speech.</p> <p>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>	<p>b</p>
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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> <ol style="list-style-type: none"> a. Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Budget Speech FY 2009/10 delivered at the meeting of the 1st Session of the 4th Session of the 8th Parliament of Uganda on Thursday, 11th June 2009, by the Minister of Finance, Planning and Economic Development.</p> <p><u>Comment:</u> Some information concerning new tax proposals/rates is contained in the section on Revenue and Tax Measures for FY 2009/10 in the Budget Speech for FY 2009/10.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ol style="list-style-type: none"> Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded. Yes, some analysis is presented, but it lacks important details. No analysis on the distribution of the tax burden is presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No information concerning the distribution of the tax burden has been made available to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<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> No such information is availed to the public.</p> <p><u>Comment:</u> No such information is provided to the public. Information on the conditions associated with assistance from international financial institutions is only availed to implementing bodies and to parliament when seeking approval. Such documents include; loan request and loan agreement documents. However, some scanty information can be obtained from IFIs websites, e.g. the World Bank.</p> <p>Note: The practice is similar to that in the previous period, but researcher reassessment has led to a change in response.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ul 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></p> <p><u>Comment:</u> No information on the explanation of conditions associated with assistance from donors is provided to the public. The only information provided is that on external aid utilisation by creditor.</p> <p>Note: The practice is similar to that in the previous period, but researcher reassessment has led to a change in 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>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <p>a. Yes, it provides a summary that is very informative. b. Yes, it provides a summary that is somewhat informative. c. Yes, but the summary is not very informative. d. No, it does not provide a summary. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Budget Speech FY 2009/10, delivered at the meeting of the 4th Session of the 8th Parliament of Uganda on Thursday, 11th June 2009, by the Minister of Finance, Planning and Economic Development.</p> <p>The 2009/10 National Budget Pull-out, prepared by the Ministry of Finance, Planning and Economic Development and distributed in the newspapers a day after the national budget has been read.</p> <p><u>Comment:</u> Informative information is provided through the Budget Speech for FY 2009/10, which is available in both hard copy and on the Ministry of Finance's website and in the 4 page budget summaries/pull-outs produced by the Ministry of Finance and distributed to the public through the newspapers.</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>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> <p>a. Yes, it publishes a citizens budget that is very informative. b. Yes, it publishes a citizens budget that is somewhat informative. c. Yes, but the citizens budget is not very informative. d. No, it does not publish a citizens budget. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> Uganda Budget 2009/10, Budget Highlights (News paper Insertions). Produced by the Ministry of Finance, Planning and Economic Development; distributed through print media.</p> <p><u>Comment:</u> Popular versions used to be produced in seven local languages (English, Runyankore, Alur, Rutooro, Ateso, Luganda, Runkyakitara), but the last versions were produced in 2005. Currently, the Ministry of Finance, Planning and Economic Development, runs a pullout on the Budget in the daily newspapers (The New Vision and Daily Monitor), but this is only done in English. In addition, the Ministry of Finance has started producing the citizen's guide to the budget process, though it is only produced in one language (English).</p> <p>Note: The practice is similar to that in the previous period, but researcher reassessment has led to a change in response.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<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> <p>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> <p><u>Citation:</u></p> <p><u>Comment:</u> In all the budget documents referred to, only a list of acronyms are presented but not a glossary of technical terms used.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

63. Do citizens have the right *in law* to access government information, including budget information?
- Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information.
 - 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.
 - 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.
 - No, the right to access government information has not been codified into law, or this right does not include access to budget information.
 - Not applicable/other (please comment).

Citation:

Access to Information Act 2005, produced by the Republic of Uganda;

The 1995 Constitution, Article 41: (1) Every citizen has a right of access to information in the possession of the State or any other organ or agency of the State except where the release of the information is likely to prejudice the security or sovereignty of the State or interfere with the right to the privacy of any other person.

(2) Parliament shall make laws prescribing the classes of information referred to in clause (1) of this article and the procedure for obtaining access to that information. Right to just and fair treatment in administrative decisions.

Comment:

The Access to Information Act, 2005 was assented on 7th July, 2005. It provides the right to access to information pursuant to Article 41 of the Constitution of the Republic of Uganda (1995). Aside from civil society organisations who have produced pocket versions of the act, there is no delivery effort by the Government to popularize it. Thus, there are limited institutional arrangements (information offices), for easy access to information.

Note: The answer selected demonstrates an improvement in performance from the 2008 round of research. Some of the budget information can now be accessed at the ministry of Finance website (www.finance.go.ug) and on websites of other relevant government ministries.

Peer Reviewer One Comment: A group of Journalists and Civil Society organizations have tried to invoke the provisions of the Access to Information Act to demand for details on Revenue and Profit Sharing Agreements that government signed with petroleum companies, but the case was thrown out by the presiding magistrate. He could not grant the petitioners Prayer, because in his view "not all government information must be made public."

Peer Reviewer Two Comment:

b

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)?

- 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).

Citation:

Various Ministerial Policy Statements for FY 2009/10, produced by different ministries

Comment:

Some disaggregated information can be obtained in the government reports such as the Ministerial Policy Statements presented to Parliament for FY 2009/10 for debate and approval. These documents can be accessed at the Ministry of Finance website, at www.finance.go.ug, and from the ministry's library (see Table 2 of the present questionnaire).

Note: The answer selected demonstrates an improvement in performance from the 2008 round of research.

Peer Reviewer One Comment: I totally agree that there is some improvement among government bodies to share with the citizenry information. This was even more enhanced by the use of ICT (read website) among the ministries. For example there is a lot of information on the Ministry of Finance Website.

Peer Reviewer Two Comment:

b

<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 2009/10, produced by different ministries However, this is done upon request to the concerned government agency, but can take quite a long time to get such information.</p> <p><u>Comment:</u> Non-financial information can be got from the Ministerial Policy Statements presented to Parliament each FY for debate and approval. However, this is done upon request to the concerned government agency, and it can take quite a long time to get such information.</p> <p><u>Peer Reviewer One Comment:</u> For example, in this financial year, it took insurmountable amount of time and even threats of withholding approval of the ministry of Defence budget, from parliamentarians to get information on the number of army generals - and which region of Uganda they came from! Now if a whole parliament can have trouble accessing such information, then an ordinary citizen may find it extremely difficult.</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"> The release date is set in permanent law. The executive announces the release date at least two months in advance. The executive announces the release date less than two months but more than two weeks in advance. The executive announces the release date two weeks or less before the release, or makes no announcement. Not applicable/other (please comment). <p><u>Citation:</u> The Budget Act 2001, Produced by the Republic of Uganda, pg 9, Article 3 (1)</p> <p>A Guide to the Budget Process, "Ensuring that Uganda's national budget reflects the views and priorities of citizens," produced by the Ministry of Finance, Planning and Economic Development, June 2009, pg 16</p> <p><u>Comment:</u> Article 3 (1) of the Budget Act 2001, states that the president shall cause to be prepared, submitted & laid before parliament in each FY but in any case not later than 15th day of June in the FY, estimates of revenue and expenditure of gov't for the next FY. Likewise, the Guide to the Budget process produced by MFPED clearly outlines the whole budget process (both at Local and National levels) and the actual or proposed dates when each activity is to take place.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></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></p> <p>The Budget Act 2001, The Budget Act 2001, Produced by the Republic of Uganda, pg 9, Article 3 (1)</p> <p>A Guide to the Budget Process, “Ensuring that Uganda's national budget reflects the views and priorities of citizens,” produced by the Ministry of Finance, Planning and Economic Development, June 2009, pg 16</p> <p><u>Comment:</u></p> <p>Though the above documents clearly outline the timetable for the preparation of the executive's budget proposal, not all these documents are readily available and accessible to the public.</p> <p>Note: The answer selected demonstrates an improvement in performance from the 2008 round of research.</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>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></p> <p><u>Comment:</u> The executive does not adhere to its timetable for the budget preparation; the budget process is usually overtaken by events such as elections, important conferences, and other political engagements. Thus usually rushed and minimal consultations.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

- 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).

Citation:

They are required by law article 4 (1) of the Budget Act 2001, the President shall, not later than the 1st day of April in each FY, cause to be prepared and laid before Parliament, a three years macro-economic plan and programmes for the economic and social development.

Comment:

Consultations on the three year macro-economic plan and programmes 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.

Additional source of information obtained from an interview with Director, Parliamentary Budget Office, and Parliament of Uganda.

Researcher Response to this Question was "a"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

IBP Comment: IBP editors chose response "b" to maintain consistency across countries.

b

<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 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 Organisations such as National NGO Forum and the Uganda Debt Network. However, the consultations are minimal since the participation in these budget meetings is by invitation by the Ministry of Finance, Planning and Economic Development.</p> <p><u>Comment:</u> Source of information: Interview with the Director, Parliamentary Budget Office, Parliament of Uganda</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
<p>71. When does the executive release a pre-budget statement to the public?</p> <ol style="list-style-type: none"> The executive releases a pre-budget statement at least four months in advance of the start of the budget year. 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. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year. The executive does not release a pre-budget statement. Not applicable/other (please comment). <p><u>Citation:</u> The pre-budget statement (The National Budget Framework Paper) is produced and submitted to parliament in March, but is only available to the public at least two months (but less than four months) in advance of the start of the budget year.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>

<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> National Budget Framework Paper FY 2009/10-2013/14, Part1: Medium Term Macro Economic Framework and Indicative Revenue Framework</p> <p><u>Comment:</u> A summary of the government's three year macro-economic framework, including the indicative preliminary revenue framework and the preliminary expenditure framework is 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>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> National Budget Framework Paper FY 20090-2013/14, Part 2, section 2.4: Sector Spending plans.</p> <p><u>Comment:</u> A description of government's macro-economic policies, recent macroeconomic performance and future plans, and; government's priorities and how resources have been allocated to achieve national objectives is 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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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"> a. The legislature receives the budget at least three months before the start of the budget year. b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. c. The legislature receives the budget less than six weeks before the start of the budget year. d. The legislature does not receive the budget before the start of the budget year. e. Not applicable/other (please comment). <p><u>Citation:</u> The Budget Act 2001 sect 4 (2), requires that Parliament receives the Indicative preliminary estimates of revenue and expenditure of government not later than 1st April (about 3 months prior to the start of the budget year).</p> <p><u>Comment:</u> The executive submits a three-year macroeconomic plan and indicative budget framework by 1st April for discussion by Parliament. This is almost three months in advance; the Uganda budget year starts on 1st July and ends on 30th June.</p> <p>Note: The practice is similar to that in the previous period, but researcher reassessment has led to a change in response.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<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> <ul style="list-style-type: none"> a. 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. b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies. c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard. d. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard. e. Not applicable/other (please comment). <p><u>Citation:</u> Parliamentary Hansards and 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> Parliament invites testimony from the executive; ministries and government agencies, and some constituents such as the private sector such as Uganda Manufacturers Association (UMA) and Private Sector Foundation (PSF). The proceedings (testimony from the executive) are extensively covered by the media.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
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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?

- 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).

Citation:

The law requires that article 7 (4) of the Budget Act 2001, in the exercise of their functions under this section, committees of parliament call a minister or any person holding a public office and private individuals to submit memoranda or appeal before it to give evidence.

Comment:

Parliament invites testimony from various government agencies and ministries. However, the public are not invited to these testimonies. The proceedings (testimony from the executive) are extensively covered by the media.

Note: The practice is similar to that in the previous period, but researcher reassessment has led to a change in response.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

b

<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> <ul style="list-style-type: none"> a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard. b. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard. c. Yes, a limited number of hearings are held in which testimony from the public is heard. d. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard. e. Not applicable/other (please comment). <p><u>Citation:</u> The law requires that article 7 (4) of the budget act 2001, states that in the exercise of their functions under this section committees of parliament call a minister or any person holding a public office and private individuals to submit memoranda or appeal before it to give evidence. Some actors such as the Private sector are invited to submit their comments.</p> <p><u>Comment:</u> Parliament occasionally invites testimonies from some constituents 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>The public/central government administrative units can only apply to be heard if there is a concern on a specific issue.</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>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> The reports are not released to the public. However, details can be obtained from the Parliamentary Hansards; which can be obtained by payment of a nominal fee or from the parliamentary library.</p> <p><u>Comment:</u></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> <ol style="list-style-type: none"> 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. 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. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Some information is presented to the Sessional Committee on Defence and Internal Affairs of Parliament, but some details are excluded Usually, the figures presented are not disaggregated.</p> <p>Source of information: Interview with a Member of Parliament and with the Director, Parliamentary Budget Office, Parliament of Uganda.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

80. Does the legislature have authority *in law* to amend the budget presented by the executive?

- a. Yes, the legislature has unlimited authority *in law* to amend the budget.
- b. Yes, the legislature has authority *in law* to amend the budget, with some limitations.
- c. Yes, the legislature has authority *in law* to amend the budget, but its authority is very limited.
- d. No, the legislature does not have any authority *in law* to amend the budget.
- e. Not applicable/other (please comment).

Citation:

Under Section 7(3) of the Budget Act 2001, "the budget committee (of Parliament) shall scrutinize the estimates and the reports of the sessional committees and submit its recommendations to the Speaker who shall send the recommendations to the President by 15th day of May." The recommendations may include but are not limited to sector policy recommendations and proposals for intra- and inter- sectoral budget re-allocations. The implementation of the recommendations is subject to the President's discretion.

Comment:

The committee only makes some recommendations on the budget estimates and reports; it's up to the executive to take action on these recommendations. However, in extreme cases of non-compliance, the legislature can summon the relevant minister to explain or impose sanctions such as refusal to approve the ministry budget unless action is taken.

The legislature can convince the executive to change the budget. However, only downward revisions of budgets rather than upward revisions are permitted.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

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 or the approved budget is not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> Approved estimates of revenue and expenditure (Recurrent and Development) FY 2009/10, Volume 1: Central Government votes for the year ending on 30th June, 2010, Table 1:Fiscal Framework FY 20056-2013/14 pg 15.</p> <p><u>Comment:</u> The Approved estimates of revenue and expenditure document gives almost all the details on government expenditures and revenues for all government ministries and the different programs within the ministries.</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> Monthly Performance of the Economy reports, produced by the Ministry of Finance, Planning and Economic Development, available at http://www.finance.go.ug/macro_econ.php</p> <p><u>Comment:</u> Monthly Economic Performance reports (up to September 2009) are produced and available on the Ministry of Finance website.</p> <p>Every month, the Ministry of Finance produces Monthly Performance of the Economy Reports, but these only contain information regarding the performance of economic indicators such as inflation, (it is available on : http://www.finance.go.ug/docs/performance%20of%20economy%20April%20&%20May.pdf) revenue collections among others. No information regarding expenditures is presented.</p> <p>Note: The answer selected demonstrates an improvement in performance from the 2008 round of research.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<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> <ul style="list-style-type: none"> a. Yes, in-year reports cover all expenditures. b. Yes, in-year reports cover at least two-thirds, but not all, of expenditures. c. Yes, in-year reports cover less than two-thirds of expenditures. d. No in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> Monthly Performance of the Economy reports, produced by the Ministry of Finance, Planning and Economic Development, available at http://www.finance.go.ug/macro_econ.php</p> <p><u>Comment:</u> The report covers: a) the monthly revenue performance (domestic resources, budget support, project support, domestic and external debt, etc), b) monthly expenditure performance (both wage and non-wage). However, the information provided is scanty, summarized with very little details.</p> <p>Note: The answer selected demonstrates an improvement in performance from the 2008 round of research. In-year reports can now be accessed at the Ministry of Finance website.</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>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> Monthly Performance of the Economy reports, produced by the Ministry of Finance, Planning and Economic Development, available at http://www.finance.go.ug/macro_econ.php</p> <p><u>Comment:</u> The in-year reports (monthly reports) produced by Ministry of Finance mainly focus on the macro-economic performance of the economy. Very little information is provided on actual government expenditures. However, information on release performance at department levels; expenditure votes (i.e. Public Service, Parliamentary Commission, Missions Abroad etc) are presented in the Semi-annual Reports, produced by the Ministry of Finance.</p> <p>Note: The presentation is similar to that in the previous period, but researcher reassessment has led to a change in 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>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> The in-year reports (monthly reports) produced by Ministry of Finance mainly focus on the macro-economic performance of the economy, monthly expenditures, revenue performance, and the foreign exchange market among others. No information on actual year-to-date expenditure is given. However, the Semi-annual budget report presents information on the 2007/08 budget overrun, which is compared with the 2008/09 first half out turn and this is done for all government ministries and sectors.</p> <p><u>Comment:</u> Note: The answer selected demonstrates an improvement in performance from the 2008 round of research, "In-year reports (monthly reports) are now available on the Ministry of Finance website.</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>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:</u> The Monthly Economic Performance Report, July 2009, Produced by the Ministry of Finance, Planning and Economic Development, pg 5</p> <p>Information on Revenues (Uganda Revenue Authority (URA) and Non-URA and Grants (Budget Support & Project Support) and on loans) is presented in the monthly economic performance reports. However, these reports are availed to the public (posted on websites) three months after they have been published.</p> <p>Note: The practice is similar to that in the previous period, but researcher reassessment has led to a change in response.</p> <p><u>Comment:</u></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>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> The Monthly Economic Performance Report, July 2009, Produced by the Ministry of Finance, Planning and Economic Development, pg 5</p> <p><u>Comment:</u> Information on the monthly performance of the resource envelope that is Domestic Revenues (Uganda Revenue Authority (URA), Non-URA and Budget support (both loans and grants) and project support is presented in the Monthly Economic Performance reports but the data is not disaggregated.</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> <ul style="list-style-type: none"> 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><u>Citation:</u> The Monthly Economic performance Report, October 2009, Produced by the Ministry of Finance, Planning and Economic Development, pg 5</p> <p><u>Comment:</u> No comparison on the actual year-to-date revenue collections with the original estimate is presented in the in-year reports. What is presented are the monthly revenue collections for the current financial year</p> <p>Note: The presentation is similar to that in the previous period, but researcher reassessment has led to a change in 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>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ul style="list-style-type: none"> 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><u>Citation:</u> The Monthly Economic performance Report, October 2009, Produced by the Ministry of Finance, Planning and Economic Development</p> <p>Parliamentary Hansards, Produced by Parliament of Uganda,</p> <p><u>Comment:</u> Some information especially on domestic borrowing is contained in the Parliamentary Hansards (which contain details of the proceedings of parliamentary debates) and from the Economic Review (Monthly and Quarterly) reports produced by the Bank of Uganda, can be accessed from the website: http://www.bou.or.ug</p> <p>Note: The presentation is similar to that in the previous period, but researcher reassessment has led to a change in 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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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?
- Yes, extensive information related to the composition of government debt is presented.
 - Yes, key additional information is presented, but some details are excluded.
 - Yes, some additional information is presented, but it lacks important details.
 - No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released.
 - Not applicable/other (please comment).

Citation:

Economic Review (Monthly and Quarterly) reports produced by the Bank of Uganda. Available at <http://www.bou.or.ug>.

The Monthly Economic performance Report, October 2009, Produced by the Ministry of Finance, Planning and Economic Development.

Reports on annual borrowing are only submitted to parliament (but not the public) as required by the law, Article 13 (1) of the Budget Act 2001, states that President shall, either at the time of presentation of the budget or at any time before the 15th of June in each year, cause to be presented to parliament information relating to the total indebtedness of the state in that financial year showing inter alia. a) Total principal b) accumulated interest c) servicing d) balance of payment e) utilisation & performance.

Comment:

Some information (at aggregate level); especially on domestic borrowing is contained in the Economic Review (Monthly and Quarterly) reports produced by the Bank of Uganda. This can be accessed from the website: <http://www.bou.or.ug>. However, the information contained in this document lacks important details like maturity profiles, interest rates etc.

Note: The presentation is similar to that in the previous period, but researcher reassessment has led to a change in response.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

C

<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> The Monthly Economic performance Report, October 2009, Produced by the Ministry of Finance, Planning and Economic Development</p> <p><u>Comment:</u> Most reports are released at least three months after the end on the reporting period, for instance the monthly Economic performance reports are made public (on the ministry of Finance website) after three months.</p> <p>Note: The answer selected demonstrates an improvement in performance from the 2008 round of research.</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>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> <ol style="list-style-type: none"> 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. Yes, the mid-year review includes a discussion of the economy, but it lacks some details. Yes, the mid-year review includes a discussion of the economy, but it lacks important details. 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. Not applicable/other (please comment). <p><u>Citation:</u> The Semi-Annual Budget Performance Report FY 2008/9, produced by the Ministry of Finance, Planning and Economic Development.</p> <p><u>Comment:</u> The Semi-Annual budget performance report FY 2008/9 produced only focuses on expenditure performance (release performance), but does not discuss changes in economic outlook. However, some information (very brief) is contained in the State of the Economy Reports produced by the Bank of Uganda that can be accessed from the website: http://www.bou.or.ug/bouwebsite/opencms/bou/publications_research/state_economy_reports.html.</p> <p>Note: The answer selected demonstrates an improvement in performance from the 2008 round of research.</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>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> The Semi-Annual Budget Performance Report FY 2008/9, produced by the Ministry of Finance, Planning and Economic Development.</p> <p><u>Comment:</u> Only expenditure release performance for the previous half-year is presented, but not the updated estimates of expenditure are presented.</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>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> The Semi-Annual Budget Performance Report FY 2008/9, produced by the Ministry of Finance, Planning and Economic Development.</p> <p><u>Comment:</u> The Semi-Annual Budget Performance Report shows the half-year financial and physical performance of all sectors, their sub-programs or departments (according to votes); and the expenditure release performance of votes (department levels) or functions such as State House, Public Service Commission, Missions Abroad; their wages, non-wage and development expenditures.</p> <p>Note: The answer selected demonstrates an improvement in performance from the 2008 round of research.</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>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> The Semi-Annual Budget Performance Report FY 2008/9, produced by the Ministry of Finance, Planning and Economic Development, chapter 3.0: Revenue Performance, pg 19.</p> <p><u>Comment:</u> No updated revenue estimates are presented in the Semi-Annual Budget Performance Report. What is presented is the revenue outturn for the 2008/9 half-year.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
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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 *minimal* level specified in law or regulation)?
- 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).

Citation:

The Budget Act 2001 sect. 12 (1) states that: The total supplementary expenditure that requires additional resources over and above what is appropriated by parliament shall not exceed 3% of the total approved budget for that financial year without prior approval of parliament.

Budget Act 2001 , sect. 12 (2): Where funds are expended under subsection (1) supplementary estimates showing the sums spent shall be laid before parliament within four months after the money is spent.

Budget Act 2001, sect. 12 (3): Any reallocation of funds shall be in consultation with all the affected ministries, departments, institutions or organizations.

The Public Finance and Accountability Act, 2003, Section 17

Comment:

The Budget Act 2001, sect. 12 (1), only makes it mandatory to seek parliament approval for supplementary expenditure but not budget shifts between administrative units. This is because budget management is solely a preserve of the executive.

Under the Public Finance and Accountability Act, 2003, Section 17, the executive is required to consult Parliament on any shifts in the budget since, this many lead to excess expenditure on some votes.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

C

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?

- 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).

Citation:

In most cases, the procurement of goods and services has followed an open and competitive process. However, some instances of irregularities have been reported. For instance,

a) The purchase of over 20 vehicles for Cabinet Ministers and other top Government officials worth Shs. 200 million each (reported in the Daily Monitor newspaper dated July 27, 2009). These purchases were clearly in contravention of the Public Service Standing Instructions on Standardization of Vehicles for Government Officials of 2003. While according to the Public Procurement and Disposal of Public Assets Act (PPDA), the procurement of any goods and services above shs. 70 million Uganda Shillings is supposed to be advertised and open bidding carried out, the Government procurement authority (PPDA), was not aware of any such advertising or open bidding being carried out.

b) The case of the National Social Security Fund purchasing land worth 11 billion Uganda shillings owned by the minister for security and another partner without advertisement and competitive bidding being carried out.

Comment:

Despite the existence of the Public Procurement and Disposal of Public Authorities Act 2003, the procurement of some goods and services have not been in line with the rules and procedures stated in this act.

Peer Reviewer One Comment: Even more puzzling in the above said purchases was the fact that the Public Service Standing Orders prohibit purchase of fuel guzzlers (over 3000 CC Turbo cars). These state of the art cars that were purchased were not only illegal in their procurement process, but were in gross contravention of the reduction of public expenditure promised by the Executive. Also, for the construction of CHOGM Roads, clearance from PPDA was not sought and some contracts are yet to be cleared (p.16 of auditor general follow up report of engineering audit of CHOGM roads, January 2009).

Peer Reviewer Two Comment:

C

98. When does the legislature typically approve supplemental budgets?

- 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).

Citation:

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 amount 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 amount required shall be laid before Parliament and the expenditure votes shall be included in a Supplementary Appropriation Bill to be introduced in Parliament to provide for the appropriation." However, Parliament has tended to pass the supplementary budgets without serious scrutiny.

Although The Budget Act 2001 requires parliamentary approval prior to spending in practice the executive spends beyond the budget and seeks approval after words. The contradiction is that the Uganda Constitution 1995 in Article 156 (2), the executive is authorized to spend thus "If in respect of any financial year it is found- (b) that any moneys have been expended for any purpose in excess of the amount appropriated for that purpose or for a purpose for which amount has been appropriated by that Act, a supplementary estimate showing the sums required or spent shall be laid down before Parliament and in the case of excess expenditure, within four months after the money is spent."

Comment:

Supplementary budgets for some classified expenditures such as state house, defense, etc are often approved by Parliament after some funds have been spent.

When supplementary budgets are below 3%, approval from parliament is sought after the funds have been spent by agency/sector/ministry.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

b

99. In most years, how large are supplemental budget requests relative to the size of the original budget?

- 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).

Citation:

The Budget Act 2001, Article 12 (1) states that: The total supplementary expenditure that requires additional resources over and above what is appropriated by parliament shall not exceed 3% of the total approved budget for that financial year without prior approval of parliament.

b

Comment:

In most cases, supplementary budgets are usually within the 3 percent requirement as per the Law (Constitution of the Republic of Uganda). However, in practice there are cases of inter and intra-sectoral allocations which happens during the budget implementation without the approval of Parliament. But under the law this is not considered as a Supplementary Spending but excess spending and is dealt with separately under Section 17 of the Public Finance and Accountability Act, 2003.

Note: The presentation is similar to that in the previous period, but researcher reassessment has led to a change in response.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

<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 s 10(2) provides that "The Minister (of Finance) may, if he or she is satisfied that an urgent need has 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 hand, addressed to the Accountant General, advances from the fund for the purposes of meeting such expenditure."</p> <p><u>Comment:</u> The law is a bit flexible and allows the Minister of Finance to spend contingency funds within reasonable levels without the approval of Parliament.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></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"> a. The report is released six months or less after the end of the fiscal year. b. The report is released 12 months or less (but more than six months) after the end of the fiscal year. c. The report is released more than 12 months after the end of the fiscal year. d. The executive does not release a year-end report. e. Not applicable/other (please comment). <p><u>Citation:</u> The Annual Budget Performance Report for FY 2007/08, produced by the Ministry of Finance, Planning and Economic Development.</p> <p><u>Comment:</u> The Annual Budget Performance Reports are usually released in September by the Ministry of Finance, Planning and Economic Development; which is about three months after the end of the budget year.</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> The Annual Budget Performance Report for FY 2007/08, produced by the Ministry of Finance, Planning and Economic Development.</p> <p><u>Comment:</u> The data presented in the Annual Budget Performance Reports for FY 2007/08 was not audited. However, the audited data is presented in 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 2008. Produced by the Office of the Auditor General in May 2009. It is available on the Auditor General's website.</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> <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> The Annual Budget Performance Report for FY 2007/08, produced by the Ministry of Finance, Planning and Economic Development.</p> <p><u>Comment:</u> The Annual Budget Performance Report 2007/08 provides some explanations on the difference between enacted levels (allocations) and actual outcome (outturns), but this information is not disaggregated.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	C

<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> The Annual Budget Performance Report for FY 2007/08, produced by the Ministry of Finance, Planning and Economic Development.</p> <p><u>Comment:</u> The Annual Budget Performance Report 2007/08 provides some explanations for sectors (such as Education, Security, Roads and Works, Agriculture etc), which is highly aggregated.</p> <p>Note: The presentation is similar to that in the previous period, but researcher reassessment has led to a change in 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>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> The Annual Budget Performance Report for FY 2007/08, produced by the Ministry of Finance, Planning and Economic Development.</p> <p><u>Comment:</u> The Annual Budget Performance Report 2005/08 provides some explanations on the difference between enacted levels (projections) and actual outcome (outturns) of revenues, but this information is not disaggregated.</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>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?</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> The Annual Budget Performance Report for FY 2007/08, produced by the Ministry of Finance, Planning and Economic Development.</p> <p><u>Comment:</u> The Annual Budget Performance Report for FY 2007/08 does not provide any explanation on the difference between the original macroeconomic forecast and the actual outcome. However, some explanations are provided in the Background to the Budget 2009/10, which is produced by the Ministry of Finance, Planning and Economic Development in June 2009.</p> <p>Note: The presentation is similar to that in the previous period, but researcher reassessment has led to a change in 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>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> The Annual Budget Performance Report for FY 2007/08, produced by the Ministry of Finance, Planning and Economic Development.</p> <p><u>Comment:</u> The Annual Budget Performance Report for FY 2007/08 provides some explanations (such as number of beneficiaries, people reached, water sources protected etc) for each sector (at aggregate levels), but with minimal details.</p> <p>Note: The presentation [or practice] is similar to that in the previous period, but researcher reassessment has led to a change in 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>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> The Annual Budget Performance Report for FY 2007/08, produced by the Ministry of Finance, Planning and Economic Development.</p> <p><u>Comment:</u> The Annual Budget Performance Report for FY 2007/08 provides some explanations between original performance indicators and actual outcomes for each sector (such as education, agriculture etc , but with minimal details</p> <p>Note: The presentation is similar to that in the previous period, but researcher reassessment has led to a change in 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>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> The Annual Budget Performance Report for FY 2007/08 provides some information on the Poverty Action Fund (PAF); which is intended for programmes that benefit the poor directly, but lacks details.</p> <p><u>Comment:</u> There is no legal requirement for such a report by either parliament or any arm of the executive, so no specific report is produced for this. However, some information is presented, though it lacks important details.</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> The Annual Budget Performance Report for FY 2007/08 does not provide such information.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

The Independence and Performance of the Supreme Audit Institution	
<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 2008, produced by the Office of the Auditor General in May 2009. The report can be accessed both as hard copy or soft copy from the Auditor General's website: http://www.oag.go.ug</p> <p>Under the 1995 Constitution, Article 163(3) the Auditor General shall 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 established by an Act of Parliament.</p> <p>Article 163(4) The Auditor-General shall submit to Parliament annually a report of the accounts audited by him or her under clause (3) of this article for the financial year immediately proceeding.</p> <p>Article 163 (5) 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></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<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 Auditor General’s Annual Report for the year ending 30th June 2008 that was submitted to Parliament in June 2009 does not include all the audited accounts especially of Local Governments and Public Enterprises.</p> <p><u>Comment:</u></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 Auditor General’s Annual Report for the year ending 30th June 2008 that was submitted to Parliament includes a sub-section on “General Observations under the Central Gov’t Accounts,” which is a short summary of the key findings.</p> <p><u>Comment:</u></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> According to the 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; (b) misbehavior or misconduct; or (c) incompetence.</p> <p><u>Comment:</u> According to the 1995 Constitution of Uganda, the President has the powers to remove the Auditor General.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <p>a. Yes, the SAI releases to the public audits of all extra-budgetary funds.</p> <p>b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds.</p> <p>c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds.</p> <p>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.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> The Auditor General's Annual Report for the year ending 30th June 2008 includes some information on audits of extra-budgetary funds such as Loan advances to the public sector.</p> <p><u>Comment:</u> These reports are available in both hard copy and on the Auditor General's website at: http://www.oag.go.ug.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c

<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> <ul 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> Under 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.</p> <p><u>Researcher Response to this Question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose response "a" because by law the SAI has complete discretion to undertake those audits it may wish to.</p>	<p>a</p>
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117. Who determines the budget of the Supreme Audit Institution?

- 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).

Citation:

The budget of the SAI is determined by the legislature, as stated by Article 163 (9) of the 1995 Constitution. The salary and allowances payable to the Auditor General shall be charged on the Consolidated Fund. And article 154 (3) states that ...No moneys shall be withdrawn from the Consolidated Fund unless the withdrawal has been approved by the Auditor General and in the manner prescribed by Parliament.

Comment:

However, the Auditor General has limited resources compared to a large number of public sector organizations and programmes that are within its audit mandate.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

C

<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> <ul 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 Auditor-General's report includes audits of some security organs such as Police and Prisons, but not the army. However, the Auditor-General has limited resources compared to a large number of public sector organizations and programmes that are within its audit mandate.</p> <p><u>Comment:</u></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> <ul style="list-style-type: none"> a. Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year. b. 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. c. 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. d. No, the SAI does not maintain any formal mechanisms of communication with the public. e. Not applicable. <p><u>Citation:</u> The Office of the Auditor-General has an interactive website: http://www.oag.go.ug/index.php with a provision for inquiries, however, there is no other evidence of interaction with other public.</p> <p><u>Comment:</u></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>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ul style="list-style-type: none"> a. Yes, all audit reports are scrutinized. b. Yes, most audit reports are scrutinized. c. Yes, some audit reports are scrutinized. d. No, audit reports are not scrutinized. e. Not applicable/other (please comment). <p><u>Citation:</u> The Parliamentary Accounts Committee scrutinizes the Auditor General Reports, as per Article 163 (5) of the Constitution, which states that "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 organisations such as the amry are not scrutinised by Parliament since they are 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>Additional source: Interview with the Chairperson of the Local Government Public Accounts Committee.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
<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 queries.</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> <ol style="list-style-type: none"> Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations. Yes, a report is released, covering key audit recommendations, but some details are excluded. Yes, a report is released, but it lacks important details. No, a report is not produced or it is prepared for internal purposes only (please specify). 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>	d
<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> <ol style="list-style-type: none"> Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs. Yes, legislators are provided audit reports on secret items, but some details are excluded. Yes, legislators are provided audit reports on secret items, but they lack important details. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify). Not applicable/other (please comment). <p><u>Citation:</u> The Auditor General's Annual Report for the year ending 30th June 2008</p> <p>Interview with the Director, Parliamentary Budget Office, Parliament of Uganda</p> <p><u>Comment:</u> The Auditor General's Report 2007/08 that was submitted to Parliament 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>	C

