Section 1. Public Availability of Budget Docs. “Section One: The Availability of Budget Documents” contains a series of four tables that allow the researcher to examine and map the public availability and dissemination of its country’s key budget documents (i.e., Pre-Budget Statement, Executive’s Budget Proposal (EBP) and Supporting EBP Documents, Citizens Budget, Enacted Budget, In-Year Reports, Mid-Year Review, Year-End Report, and Audit Report), as well as any national laws regulating budget processes and financial management. Once filled in, these tables will serve as a foundation for the completion of the rest of the questionnaire, as researchers will reference the specific documents cited in the tables to answer the questions contained in Sections 2-5 of the questionnaire.

<table>
<thead>
<tr>
<th>BUDGET DOCUMENT</th>
<th>Full Title</th>
<th>Fiscal Year the Budget Document Refers to</th>
<th>Date of Publication</th>
</tr>
</thead>
<tbody>
<tr>
<td>Executive's Budget Proposal (EBP)</td>
<td>Draft Estimates of Revenue and Expenditure, Produced by the Ministry of Finance, Planning and Economic Development</td>
<td>FY 2014/15</td>
<td>June 2014</td>
</tr>
<tr>
<td>Supporting EBP Document</td>
<td>Background to the Budget, FY 2014/15 Produced by the Ministry of Finance, Planning and Economic Development.</td>
<td>FY 2014/15</td>
<td>June 2014</td>
</tr>
<tr>
<td>------------------------</td>
<td>--------------------------------------------------------------------------------------------------</td>
<td>------------</td>
<td>---------</td>
</tr>
<tr>
<td>Supporting EBP Document</td>
<td>Budget Speech, Produced by the Ministry of Finance, Planning and Economic Development.</td>
<td>FY 2014/15</td>
<td>June 2014</td>
</tr>
<tr>
<td>Enacted Budget</td>
<td>Approved Estimates of Revenue and Expenditure</td>
<td>FY 2013/14</td>
<td>November 2013</td>
</tr>
<tr>
<td>Citizens Budget (for EBP or Enacted Budget)</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>In-Year Report</td>
<td>Budget Monitoring Report Quarter one, FY 2013/14, February 2014</td>
<td>FY 2013/14</td>
<td>February 2014</td>
</tr>
<tr>
<td>Additional in-year report</td>
<td>NA</td>
<td>NA</td>
<td>NA</td>
</tr>
<tr>
<td>Additional in-year report</td>
<td>Quarterly Economic Reports, June 2013, Bank of Uganda,</td>
<td>FY 2013/14</td>
<td>June 2013</td>
</tr>
</tbody>
</table>

Annual Report of the
Sources: Other reports produced by the Office of the Auditor General include: Annual Report of the Auditor General for the year ended 30th June 2013, Volume 4: Statutory Corporations, Value for money Audits, Special reports, etc. These reports are all available online at: http://www.oag.go.ug/index.php?option=com_phocadownload&view=category&id=32:2012-2013&Itemid=15

Comments: The proposed Public Finance Bill 2012 (which has not yet been approved by Parliament ) is proposing a new time frame for approval of the National budget (which has to be done by end of May, before the start of the budget year). However, that has not yet been implemented.

GOVERNMENT REVIEWER
Opinion: I am not qualified to judge this indicator.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

<table>
<thead>
<tr>
<th>Table 2a. Details about Availability</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Uganda</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Budget Documents</th>
<th>Pre-Budget Statement</th>
<th>Executive's Budget Proposal</th>
<th>Enacted Budget</th>
<th>Citizens Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is it produced at all?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it produced for internal purposes only?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it published too late compared to the accepted timeframe?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, with charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, NO charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, with charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, NO charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Is it available to the public online?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
</tbody>
</table>

Is it machine readable? [only for electronic copies]: Yes Yes Yes Yes

Is there a “citizens version” of the budget document?: Yes Yes Yes Yes

Sources: Though the citizen’s budget is produced as a 4-page summary by the Ministry of Finance, this document is disseminated to the public through national newspapers (as an insertion). However, these newspapers can be accessed by the public at some cost. This copy is not posted on the website of Ministry of Finance nor is the hard copy of this document available in the Ministry’s resource centre. The Draft Estimates of Revenue and Expenditure FY 2014/15 was made available in July 2014 by the Ministry of Finance, and is available online at: [http://www.budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Draft%20Estimates%20FY%202014-15%20Vol%20I.pdf](http://www.budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Draft%20Estimates%20FY%202014-15%20Vol%20I.pdf)

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Most Electronic budget documents are machine readable and the answer should have been a "Yes". Most of these documents are in a pdf format and this is machine readable.

Table 2b. Details about Availability

Uganda

Budget Documents
Tick box if answer to the questions is “yes”

<table>
<thead>
<tr>
<th></th>
<th>In-Year Report</th>
<th>Mid-Year Review</th>
<th>Year-End Report</th>
<th>Audit Report</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is it produced at all?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Is it produced for internal purposes only?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Is it published too late compared to the accepted timeframe?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, with charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, NO charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Is it available to the public in soft copy, with charge?</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
</tbody>
</table>
Sources: Though the in-year reports are produced on an monthly basis ,most of these reports are available to the public (online) after about two or three months (that is in the case of revenue collections and other reports on performance of the economy as well as Local government Budget performance reports).The Local government Budget performance reports can be accessed at: http://www.budget.go.ug/budget/individual-lg-budgets-and-performance-reports?field_document_type_tid=35&field_lg_namrtree_tid=All&field_financial_year123_tid=27&field_periodewq_tid=All Other in-year reports cited include: Budget Monitoring Report Quarter one, FY 2013/14, February 2014, available online at: http://www.budget.go.ug/budget/sites/default/files/National%20Budget%20docs/Q1%20BMAU%202013_14%20report.pdf 2. Quarterly Economic Reports, June 2013, Bank of Uganda, available online at: https://www.bou.or.ug/bou/publications_research/quarterly_econ_reports.html

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Normally the reports are in a machine readable format unless they were not available like in the case of Mid Year Review or End Year review for 2014/15 except for Quarterly and Monthly reports (that are also in a machine readable format) as the researcher rightly Noted.

Table 3. When Are the Key Budget Documents Made Available to the Public?

Uganda

Pre-Budget Statement: When is the Pre-Budget Statement made available to the public?

100. At least four months in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature
67. At least two months, but less than four months, in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature
<table>
<thead>
<tr>
<th>Category</th>
<th>Timeliness</th>
</tr>
</thead>
<tbody>
<tr>
<td>Executive Budget Proposal</td>
<td></td>
</tr>
<tr>
<td>- Does not release to the public, or is released after the budget has been approved by the legislature (0)</td>
<td></td>
</tr>
<tr>
<td>- Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature (33)</td>
<td></td>
</tr>
<tr>
<td>- At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature (67)</td>
<td></td>
</tr>
<tr>
<td>- At least three months in advance of the budget year, and in advance of the budget being approved by the legislature (100)</td>
<td></td>
</tr>
<tr>
<td>Enacted Budget: When is the Enacted Budget made available to the public?</td>
<td></td>
</tr>
<tr>
<td>- Does not release to the public, or is released more than three months after the budget has been enacted (0)</td>
<td></td>
</tr>
<tr>
<td>- More than six weeks, but less than three months, after the budget has been enacted (33)</td>
<td></td>
</tr>
<tr>
<td>- Between two weeks and six weeks after the budget has been enacted (67)</td>
<td></td>
</tr>
<tr>
<td>- Two weeks or less after the budget has been enacted (100)</td>
<td></td>
</tr>
<tr>
<td>In-Year Report: When are In-Year Reports made available to the public?</td>
<td></td>
</tr>
<tr>
<td>- Does not release to the public, or is released within three months of the period covered (0)</td>
<td></td>
</tr>
<tr>
<td>- At least semi-annually, and within three months of the period covered (33)</td>
<td></td>
</tr>
<tr>
<td>- At least every quarter, and within three months of the period covered (67)</td>
<td></td>
</tr>
<tr>
<td>- At least every month, and within one month of the period covered (100)</td>
<td></td>
</tr>
<tr>
<td>Mid-Year Review: How long after the mid-point in the fiscal year (i.e., six months into the fiscal year) is the Mid-Year Review made available to the public?</td>
<td></td>
</tr>
<tr>
<td>- Does not release to the public, or is released more than three months after the mid-point (0)</td>
<td></td>
</tr>
<tr>
<td>- More than nine weeks, but less than three months, after the mid-point (33)</td>
<td></td>
</tr>
<tr>
<td>- Nine weeks or less, but more than six weeks, after the mid-point (67)</td>
<td></td>
</tr>
<tr>
<td>- Six weeks or less after the mid-point (100)</td>
<td></td>
</tr>
<tr>
<td>Year-End Report: How long after the end of the budget year is the Year-End Report made available to the public?</td>
<td></td>
</tr>
<tr>
<td>- Does not release to the public, or is released more than 12 months after the end of the budget year (0)</td>
<td></td>
</tr>
<tr>
<td>- More than nine months, but within 12 months, after the end of the budget year (33)</td>
<td></td>
</tr>
<tr>
<td>- Nine months or less, but more than 6 months, after the end of the budget year (67)</td>
<td></td>
</tr>
<tr>
<td>- Six months or less after the end of the budget year (100)</td>
<td></td>
</tr>
<tr>
<td>Audit Report: How long after the end of the fiscal year are the final annual expenditures of national departments audited and released (except for secret programs)?</td>
<td></td>
</tr>
<tr>
<td>- Does not release to the public, or is released more than 18 months after the end of the budget year (0)</td>
<td></td>
</tr>
<tr>
<td>- More than 12 months, but within 18 months, after the end of the budget year (33)</td>
<td></td>
</tr>
<tr>
<td>- Twelve months or less, but more than 6 months, after the end of the budget year (67)</td>
<td></td>
</tr>
<tr>
<td>- Six months or less after the end of the budget year (100)</td>
<td></td>
</tr>
</tbody>
</table>

**Sources:** The Budget Act 2001 and the Public Finance and Accountability Act 2003 clearly spell out the time frame within which all the key budget documents are to be produced. However, the government has introduced the Public Finance bill 2012, which is currently before Parliament. Once this bill is approved, both the Budget Act and the Public finance and Accountability Act will be repealed. In the Public finance Bill, the budget calender for submit most documents (i.e the Pre-Budget Statement, Executive's Budget Proposal as well as the Enacted Budget) is set to change. Already, Ministry of Finance has instructed all ministries and Local governments to begin implementing...
the new budget calendar (this financial year) before approval of the Public Finance Bill

Comments: The Pre-Budget Statement (i.e National Budget Framework Paper FY 2014/15) was published in March 2014 and sent to Parliament in the same month for discussion. Though the budget speech is read in June, the Executives Budget Proposal (i.e the Draft Estimates of Revenue and Expenditure document) is published and sent to members of Parliament in July the same year. This is the same month when the budget year begins.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: There is no evidence that the ministry of Finance authorized the implementation of some of the provisions in Public Finance Bill. Besides, the Bill is still being discussed and there is no way that parts of it can be implemented before it is accented into law.

<table>
<thead>
<tr>
<th>Table 4. General Questions</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Uganda</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>YES/NO</th>
<th>If yes, additional information; If no, please note N/A in the text box.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is there a website or web portal for government fiscal information?</td>
<td>Yes</td>
</tr>
<tr>
<td>A budget web portal exists, which contains budget information for both the central government as well as Local governments (including lower local governments)</td>
<td></td>
</tr>
<tr>
<td>Is there a law (or laws) guiding public financial management?</td>
<td>Yes</td>
</tr>
<tr>
<td>The budget Act 2001 and the Public Finance and Accountability Act 2003 guide Public financial management. However, these laws are being repealed and are yet to be replaced by the Public Finance Bill 2012, which is currently being applied this financial year though not yet passed</td>
<td></td>
</tr>
</tbody>
</table>

Are there additional laws regulating:
- Access to information?
- Transparency?
- Citizens participation?

| YES/NO | | |
|--------|---------------------------------------------------------------------|
| Yes | The Access to information Act 2005 regulates access to public information by citizens |


Comments: Though there exists the Public Financial Management Laws namely; the Budget Act 2001 and the Public finance and
Accountability Act 2003, these laws are currently being repealed and are to be replaced with the Public Finance Bill 2012, which is currently being discussed in Parliament. However, though the Public Finance Bill has not yet been approved by Parliament, the Ministry of Finance has gone ahead to instruct all ministries and Local government to start implementing provisions of this bill this financial year (FY 2013/14), particularly the new budget calendar, which has different time frames (for drafting, debating and approving the national budget).

PEER REVIEWER

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** It is not true that government is already implementing parts of the Public Finance bill of 2012 that is still being debated and contest by parliament itself. This is speculation caused by government’s delay to prioritize the bill in parliament.

---

### Section 2. Comprehensiveness of the Executive's Budget Proposal

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

- **A.** Yes, administrative units accounting for all expenditures are presented.
- **B.** Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- **C.** Yes, administrative units accounting for less than two-thirds of expenditures are presented.
- **D.** No, expenditures are not presented by administrative unit.
- **E.** Not applicable/other (please comment).

**Uganda**

**A.**

**Score:** 100


**Comments:** In the Executive's budget proposal, all information on expenditures for the budget year (FY 2014/15) for all government Ministries as well as diplomatic missions, referral hospitals and several other government departments and agencies, such as State house and Office of the Prime minister is presented.

PEER REVIEWER

**Opinion:** Yes, I agree with the score and have no comments to add.
002. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

A. Yes, expenditures are presented by functional classification.

B. No, expenditures are not presented by functional classification.

C. Not applicable/other (please comment).

Uganda

Score: 100


Comments: The expenditures in the Executives Budget proposal (for FY 2014/15) are presented by functional classification, that is by sector, by project and programs within each ministry. In addition, expenditures for each vote function are presented.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, the functional classification is compatible with international standards.

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

C. Not applicable/other (please comment).

Uganda

Score: 100

Comments: The expenditures in the Executives Budget proposal (for FY 2014/15) are presented by functional classification (that is by sector, by project and programs within each ministry), and are compatible with OECD best practices for budget Transparency.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, expenditures are presented by economic classification.

B. No, expenditures are not presented by economic classification.

C. Not applicable/other (please comment).

Uganda

Score: 100

The Background to the Budget, FY 2014/15, Produced by the Ministry of finance, Planning and Economic Development, June 2014 Available at: www.budget.go.ug/budget/sites/default/files/National%20Budget%20docs/BACKGROUND%20TO%20THE%20BUDGET%202014-15_0.pdf, pages 169-A56

Comments: In both the Executives Budget proposal (i.e the Draft Estimates document) and its supporting document (i.e Background to the Budget FY 2014/15), expenditures for 2014/15 are presented by economic classification (i.e. classified into recurrent and development expenditure).

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, the economic classification is compatible with international standards.

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

C. Not applicable/other (please comment).
Uganda

Score: 0


Comments: Though the Executives budget proposal and its supporting documents present expenditures by economic classification, this is not compatible with international standards. However, though the information presented in the Background (page A:41, table 31b) does meet international standards, the information presented is for the period 2009/10-2013/14, which excludes the budget year (i.e FY 2014/15)

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: a.

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

A. Yes, programs accounting for all expenditures are presented.
B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
C. Yes, programs accounting for less than two-thirds of expenditures are presented.
D. No, expenditures are not presented by program.
E. Not applicable/other (please comment).

Uganda

Score: 100


Comments: In the Executive's Budget proposal, all expenditures for individual programs (within each ministry and sector) are presented for FY 2014/15. For example, under the Ministry of Water and Environment, expenditures for items such as - Protection of Lake Victoria-Kampala Sanitation Program and Lake Victoria Water and Sanitation (LVWATSAN)Phase II Project are presented.
007. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

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

B. Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.

C. Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.

D. No, multi-year expenditure estimates are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Uganda

Score: 67


Comments: In the Executives Budget proposal, the expenditure information presented is by economic, and functional classification for a period of more than 2 years beyond the budget year. For instance, expenditure information is presented for each sector, sub-sector, ministry, as well as each department. However, in the case of functional classification, this information is only presented for the budget year and the preceding year (2013/14) and not for the periods beyond the budget year.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

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

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

C. Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
D. No, multi-year estimates for programs are not presented.

E. Not applicable/other (please comment).

**Uganda**

**A.**

**Score: 100**


**Comments:** Multi-year estimates of aggregate expenditure are presented for a period of five years (i.e FY 2013/14-2018/19), that is one year prior the budget year and four year after the budget year.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

---

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

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

**B.** Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.

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

**D.** No, individual sources of tax revenue are not presented.

**E.** Not applicable/other (please comment).

**Uganda**

**B.**

**Score: 67**


**Comments:** In the Executive's Budget proposal most of the individual sources of tax revenues are presented for FY 2014/15.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.
010. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

A. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.

B. Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.

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

D. No, individual sources of non-tax revenue are not presented.

E. Not applicable/other (please comment).

Uganda

D.

Score: 0


Table 2: Summary of Revenue Outturns 2013/14 and Estimates for FY 2014/15 (Billion Shs), page 17 Table 3: Non Tax Revenue Outturns FY 2012/13, 2013/14 and Projections for FY 2014/15, page 18

Comments: In the Executives budget proposal, though revenues expected to be generated from Non-Tax revenues is presented, the information provided is not disaggregated (since it is presented as a block figure). The only information that is disaggregated is that on Non-tax revenue out-turns from the different government ministries and agencies for the period (for the period 2012/13-2014/15), which excludes details of actual sources of this revenue.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: Individual sources of non-tax revenue are a provided and are a critical part of the national economy performance assessment. For example, in the July 2014 report, pg 18 the different non-tax revenue sources are provided especially where government is making money.

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

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

B. No, multi-year estimates of revenue are not presented by category.

C. Not applicable/other (please
Uganda

A.
Score: 100


Comments: In the Executives Budget proposal, revenue estimates are presented by category for a period of four years beyond the budget year (i.e 2015/16-2018/19). The revenue estimates show the sources/categories of revenue which include: URA revenue, Non-tax revenue, grants, oil revenues, and project grants among others. However though the various revenue sources are further disaggregated, those from non-tax revenues are presented a block figure

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
B. Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
C. Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
D. No, multi-year estimates for individual sources of revenue are not presented.
E. Not applicable/other (please comment).

Uganda

D.
Score: 0


Comments: Though the Executives Budget Proposal presents revenue estimates for the different sources of revenue in Uganda (such as Non- Tax revenues, URA revenue, grants (both project and budget support grants) ) for a period of 4 years beyond the budget year, the individual sources of these revenues (i.e what constitutes sources such as non-tax revenues, URA revenues etc) is not presented for
multiple years. What is presented are detailed estimates for each of the individual sources for the budget year as well as for the years prior to the budget year (i.e FY2013/14).

PEER REVIEWER
Opinion: No, I do not agree with the score.
Suggested Answer: a.
Comments: Revenue estimates are presented over a multi-year period beyond the budget year. Reference here is made to the background paper for 2014/15 pg 114, table 7.2 that presents revenue estimates up to FY 2019.

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

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

Uganda

Score: 67


Comments: Information regarding the country's level of indebtedness (both external and domestic debt) is presented, indicating the total external debt service (both principle payments as well as interest loan service paid out) how much of this debt is outstanding and disbursed as well as the amount committed and undisbursed, the stock of areas of interest as well as the details of the creditor together with the corresponding amounts (for each ). However, there is no mention of the net new borrowing required during the budget year.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
014. Does the Executive’s Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for the composition of the total debt outstanding.

B. Yes, the core information is presented for the composition of the total debt outstanding.

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

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

E. Not applicable/other (please comment).

Uganda

Score: 67


The Background to the Budget, FY 2014/15, Produced by the Ministry of finance, Planning and Economic Development, June 2014, Table 4.2: Central Government Fiscal operations, 1986 GFS format (shs bn), page 52 Available online at: http://www.budget.go.ug/budget/sites/default/files/National%20Budget%20docs/BACKGROUND%20TO%20THE%20BUDGET%202014-15_0.pdf

Comments: The Background to the budget (FY 2014/15) presents some information related to the composition of the total debt outstanding for the budget year, particularly the interest payments (for both domestic and external debt), payment for domestic areas, as well as the external debt service payment by creditors (both principle and interest) as well as the projected net borrowing for 2014/15. in addition, in the report on loans and grants, information on loan inventory and utilization is provided, clearly providing information on the creditor name, project title, GOU sector/sub-sector, ministry/implementing agency, approval date by donor, approval date by Parliament, commitment date (signed by GOU), date of effectiveness, initial closure date, new closure date, period of effectiveness, grant amount committed, loan amount committed, amount disbursed to date, amount undisbursed to date, percentage disbursed, commitment fees paid, government obligations in financing agreement as well as the status and explanations for any delays (if any) in disbursements and or implementation.However, information on the maturity profile of the debt as well as interest rates to be paid on domestic debt instruments (such as Treasury bills and bonds) is not included.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
015. Does the Executive’s Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented for the macroeconomic forecast.

B. Yes, the core information is presented for the macroeconomic forecast.

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

D. No, information related to the macroeconomic forecast is not presented.

E. Not applicable/other (please comment).

Uganda

Score: 67


Comments: In one of the supporting documents (Budget speech FY 2014/15), some information is presented on the macro economic forecast upon which the 2014/15 budget projections are based. some of those presented include: the estimated growth rate for the budget year as well as that of the previous year, projections of inflation ( both for the coming year as well as in the medium term), interest rates (i.e the Central Bank reference rates by June 2014 as well as the average commercial bank lending rates ) for the previous year 2013/14 as well as the exchange rate for the previous year. In addition, some of the following macro-economic objectives underlying the budget strategy for the budget year and over the medium are presented., i.e: real GDP growth is projected at 6.1 per cent, to maintain a level of foreign exchange reserves of at least five months import cover (in 2014/15), which will be a very adequate buffer against external shocks among others However, though the overall interest rates as well as inflation rates for the previous financial year are presented, no projections are made for the coming year (i.e the budget year- FY 2014/15).

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
016. Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.

B. Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.

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

D. No, information related to different macroeconomic assumptions is not presented.

E. Not applicable/other (please comment).

Uganda

D.

Score: 0

Sources: No such information is presented in the Executive's budget proposal and any other supporting document.

Comments: No such information is presented in the Executive's budget proposal and any other supporting document. However, this information is presented and discussed in other documents produced during the other stages of the budget process. These include the National Budget Framework Paper FY 2014/15-2018/19.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: Core information is presented and the impact of different macroeconomic assumptions well discussed in the Background to the Budget 2014/15. Refer to pg 112-113.

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

A. Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.

B. Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.

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

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

E. Not applicable/other (please comment).
Uganda

A. Score: 100


Comments: The budget strategy and priorities for FY 2014/15 and the resource framework are discussed. This indicates how much money is available for the budget year, key revenue measures as well as some of the key priorities to be financed in the budget year and the amounts to be invested in each of these priority areas.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.

B. Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.

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

D. No, information that shows how new policy proposals affect revenues is not presented.

E. Not applicable/other (please comment).

Uganda

A. Score: 100


Comments: In the 2014/15 budget speech, some information for the budget year shows how new policy proposals, as distinct from existing policies, affect revenues. For example, under the new 2014/15 revenue and tax measures, the government proposes to introduce a 15% tax on winnings on sports and pool betting and to designate gambling houses as agents to withhold the tax. This measure is expected to generate Shs. 8.0 billion. In addition, it further proposes some of the following: termination of exemptions on interest income on agricultural loans to raise revenue. This measure is expected to generate Shs. 25.1 billion when the banks will now be paying this interest to the Government.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
019. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

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

B. Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.

C. Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.

D. No, expenditure estimates for BY-1 are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Uganda

A. Score: 100


Comments: In the Executives Budget proposal (i.e. Draft Estimates of Revenue and Expenditure FY 2014/15), all expenditures for the preceding year (FY 2013/14) are presented by either economic, administrative or functional classification. For instance, expenditures for all sectors, relevant government Ministries, departments, agencies, Diplomatic Missions, and referral hospitals among others are presented. In addition, expenditures for all relevant projects/programs within a particular ministry are presented. All these expenditures are classified into recurrent and development expenditures.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

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

B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.

C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.

D. No, expenditures are not presented by program for BY-1.

E. Not applicable/other (please comment).
Uganda

A.

Score: 100


Comments: In the Executive's budget proposal, all expenditures for individual programs (within each government ministry, agency or department) for the preceding budget year are presented.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

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

B. No, expenditure estimates for BY-1 have not been updated from the original enacted levels.

C. Not applicable/other (please comment).

Uganda

A.

Score: 100


Comments: In the Executive's Budget proposal and supporting documents (i.e the Draft Estimates of Revenue and Expenditure FY 2014/15, and the Background to the Budget), payments of the year prior the budget year are presented.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
022. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).

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

C. Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.

D. No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Uganda

Score: 67


Comments: The Background to the budget (2014/15) presents estimates of expenditure for more than one year prior to the budget year (that is, FY 2009/10 - 2013/14) by either administrative, economic, or functional classification. However, expenditures for some ministries, departments and agencies as well as some projects/programs for the same period are not presented in this document

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-2 and prior years.

C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years.

D. No, expenditures are not presented by program for BY-2 and prior years.

E. Not applicable/other (please

Uganda

A.

Score: 100


Comments: In the Background to the Budget, some expenditures are presented for the period 2009/10-2013/14 (which is more than two years after the budget year).

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. 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).

Uganda

A.

Score: 100

Sources: The Background to the Budget, FY 2014/15, Produced by the Ministry of finance, Planning and Economic Development, June 2014 Available online at: http://www.budget.go.ug/budget/sites/default/files/National%20Budget%20docs/BACKGROUND%20TO%20THE%20BUDGET%202014-15_0.pdf Table 4.8: Spending performance by type of expenditure and sector, page 60

Comments: In the Background to the Budget, though expenditure outturns for FY 2012/13 are presented for all the sectors, this information is not disaggregated to show the expenditures for each sub-sector or program under each sector.
025. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

A. Yes, revenue estimates for BY-1 are presented by category.
B. No, revenue estimates for BY-1 are not presented by category.
C. Not applicable/other (please comment).

Uganda

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

Score: 100

Sources: The Background to the Budget, FY 2014/15, Produced by the Ministry of finance, Planning and Economic Development, June 2014, Table 4.2: Central government Fiscal Operations, 1986 GFS Format (shs bn), page 52 and 53, Table 4.4: Performance of the resource envelope, (shs billion), page 54, Table 4.5: Performance of different tax items (shs billion), page 55 Available online at: http://www.budget.go.ug/budget/sites/default/files/National%20Budget%20docs/BACKGROUND%20TO%20THE%20BUDGET%202014-15_0.pdf

Comments: In one of the supporting documents, revenue by category (such as tax and non-tax) is presented from the period 2009/10, which is more than one year prior to the budget year

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

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
D. No, individual sources of revenue are not presented for BY-1.
E. Not applicable/other (please comment).

Uganda

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

Score: 100
Comments: The Draft Estimates of Revenue and Expenditure (FY 2014/15) presents individual sources of revenue for the year preceding the budget year (2013/14). Such information contains the various sources of revenues (e.g., tax and non-tax revenues, etc.). The information is further disaggregated to show the various individual sources of revenue that constitutes each of the identified sources. For example, under Non-tax revenues, revenues from sources such as Property Income are identified. Within property income, revenues from sources such as rent, interest,Dividends and mining fees and royalties are identified.

Peer Reviewer
Opinion: Yes, I agree with the score and have no comments to add.

027. In the Executive’s Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

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

B. No, revenue estimates for BY-1 have not been updated from the original enacted levels.

C. Not applicable/other (please comment).

Uganda

A.

Score: 100

Comments: In the Executive’s Budget Proposal, the original estimates of revenue for the year prior to the budget year (2013/14) have been updated to reflect actual revenue collections/out-turns.

Peer Reviewer
Opinion: Yes, I agree with the score and have no comments to add.
028. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

A. Yes, revenue estimates for BY-2 and prior years are presented by category.

B. No, revenue estimates for BY-2 and prior years are not presented by category.

C. Not applicable/other (please comment).

Uganda

A. Score: 100


Comments: In the Executive's Budget Proposal, revenue estimates by category (such as tax and non-tax) is presented for the period 2012/13-2014/15 (more than one year prior to the budget year) which is further disaggregated to show what constitutes the various individual revenue sources (i.e. what constitutes excise duty, property income, etc)

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

029. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.

C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.

D. No, individual sources of revenue are not presented for BY-2 and prior years.

E. Not applicable/other (please comment).

Uganda
A. Score: 100

Sources: The Background to the Budget, FY 2014/15, Produced by the Ministry of Finance, Planning and Economic Development, June 2014 Table 4.2: Central government Fiscal Operations, 1986 GFS Format (shs bn), page 52 and 53, Table 4.4: Performance of the resource envelope, (shs billion), page 54, Table 4.5: Performance of different tax items (shs billion), page 55. Available online at: http://www.budget.go.ug/budget/sites/default/files/National%20Budget%20docs/BACKGROUND%20TO%20THE%20BUDGET%202014-15_0.pdf


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

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

Uganda

A. Score: 100

Sources: The Background to the Budget, FY 2014/15, Produced by the Ministry of Finance, Planning and Economic Development, June 2014 Table 4.2: Central government Fiscal Operations, 1986 GFS Format (shs bn), page 52 and 53, Table 4.4: Performance of the resource envelope, (shs billion), page 54, Table 4.5: Performance of different tax items (shs billion), page 55. Available online at: http://www.budget.go.ug/budget/sites/default/files/National%20Budget%20docs/BACKGROUND%20TO%20THE%20BUDGET%202014-15_0.pdf

Comments: In the Background to the Budget, revenue projections for FY 2013/14 as well as the 2012/13 revenue out-turns are presented, which is not more than two years prior the budget year.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for government debt.
B. Yes, the core information is presented for government debt.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to government debt is not presented.
E. Not applicable/other (please comment).

Uganda

B.

Score: 67


Comments: In the Background to the Budget and the Report on Public Debt, Grants and Guarantees, information on government borrowing and debt (both domestic and external) is presented. This includes information on the total outstanding debt as at April 2014 (for external debt, as well as the debt stock as at June 2013 (a year prior to the budget year), indicating the total amount of debt disbursed and undisbursed as well as the categories of creditors. In addition, the amount of loans (both project and budget support) for 2014/15 as well as projections for 2015/16-2018/19 as well as the interest payments (for both external and domestic debt) are also presented in this report.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?
A. 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 government debt are presented in the budget or supporting budget documentation.
E. Not applicable/other (please comment).

Uganda

A. Score: 100


Comments: In the report on loans and guarantees, information on actual disbursements of loans as of March 31, 2013 (which is within two years prior to the budget year).

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

033. Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

A. Yes, information beyond the core elements is presented for all extra-budgetary funds.
B. Yes, the core information is presented for all extra-budgetary funds.
C. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
D. No, information related to extra-budgetary funds is not presented.
E. Not applicable/other (please comment).

Uganda

C. Score: 33

Comments: In the report on loans and guarantees, some information on disbursement of extra-budgetary funds for 2010/11-2013/14 are presented (per sector and per donor). However, some important details are excluded, some of which include the actual projects on which these funds have been spent. Though information on actual projects is presented, the information presented is for projected expenditures and not on actual projects on which these funds have been spent.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

034. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

A. Yes, central government finances are presented on a consolidated basis.
B. No, central government finances are not presented on a consolidated basis.
C. Not applicable/other (please comment).

Uganda

B. Score: 0


Comments: Though the Executive's Budget Proposal as well as some of its supporting documents (report on loans and guarantees) present information on central government finances (both budgetary and extra-budgetary), this information is not produced on a consolidated basis. What is presented (in the EBP is information on on-budget/general budget support provided by donors) and (in the report on loans and guarantees) information on development assistance managed outside government systems as well as off-budget disbursements by sector and donor).

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: Such information is not even available in the executive proposal, and it is significantly missing in the budget speech.

035. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

A. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.

B. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all intergovernmental transfers are presented.

D. No, estimates of intergovernmental transfers are not presented.

E. Not applicable/other (please comment).

Uganda

Score: 67


Comments: In the Draft Estimates for revenue and Expenditure (vol 1: PRDP allocations (by sector) for each of the eligible district/local government are presented as well as the statutory expenditure allocations to various parastatals. In the Draft Estimates for revenue and Expenditure (vol for Local governments), estimates of intergovernmental transfers (i.e. Central Government transfers to Local governments) are presented for all local governments. This also clearly indicates the different types of grants for each district some of which include: urban unconditional grant, urban unconditional grant-wage, district unconditional-wage, start-up costs (in case of new districts), salary and gratuity for LG political leaders, district equalization grant, and salaries (for primary, tertiary and secondary school teachers). In addition, the various programs on which this money is meant to be spent are shown. However, no narrative is presented, discussing these transfers.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

036. Does the Executive’s Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?
A. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

B. Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

C. Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.

D. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

E. Not applicable/other (please comment).

Uganda

D.
Score: 0

Sources: N/A

Comments: No such information is presented in the Executive's Budget Proposal or any supporting budget documentation.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

037. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

A. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.

B. Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all transfers to public corporations are presented.

D. No, estimates of transfers to public corporations are not presented.

E. Not applicable/other (please comment).

Uganda

B.
Score: 67


Comments: Draft Estimates of Revenue and Expenditure (Reccurrent and Development), Vol 1: Central government votes, provides information on expenditure estimates by vote and vote functions) to all government ministries, parastatals and departments such as diplomatic missions, Uganda Tourism Board, police, Uganda Bureau of standards, etc for government of Uganda and donors-both recurrent and development expenditures. This information is presented for both the budget year and the year prior the budget year, i.e.
FY 2014/15 and 2013/14. However, no narrative discussion is provided in this document to explain these transfers.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

038. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

A. Yes, information beyond the core elements is presented for all quasi-fiscal activities.
B. Yes, the core information is presented for all quasi-fiscal activities.
C. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
D. No, information related to quasi-fiscal activities is not presented.
E. Not applicable/other (please comment).

Uganda

D.
Score: 0

Sources: N/A

Comments: No such information is provided. Some information such as government guarantees to public and private institutions is provided in the Report on Loans, grants and Guarantees to Parliament FY 2013/14 and in the Auditor General's Report.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, information beyond the core elements is presented for all financial assets.
B. Yes, the core information is presented for all financial assets.
C. Yes, information is presented, but it excludes some core elements or some financial assets.
D. No, information related to financial assets is not presented.
E. Not applicable/other (please comment).
040. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

A. Yes, information beyond the core elements is presented for all nonfinancial assets.
B. Yes, the core information is presented for all nonfinancial assets.
C. Yes, information is presented, but it excludes some nonfinancial assets.
D. No, information related to nonfinancial assets is not presented.
E. Not applicable/other (please comment).

Comments: Though the Executive's Budget proposal presents a general list of financial assets owned by government, the estimated value of some of these assets listed (such as Promissory notes, Corporate bonds, Debentures, Fixed Deposits and Other securities).

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
041. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

A. Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.

B. Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all expenditure arrears are presented.

D. No, estimates of expenditure arrears are not presented.

E. Not applicable/other (please comment).

Uganda

C.

Score: 33


Comments: In the Executive's Budget proposal, some estimates of expenditure arrears (such as pension and domestic areas) are presented. However, though most government ministries, departments and agencies do accumulate arrears, these are not reflected in this document. A column for areas for both recurrent and domestic expenditures is provided for though no estimates are included for most of the ministries, departments and agencies.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: Estimates of all expenditure arrears are presented except it lacks details in the form of a narrative. Only an excel sheet is presented by the ministry of Finance. Reference can be made on the report, Outstanding commitments as of March 2014 published on the Ministry of Finance website: http://www.finance.go.ug/

042. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

A. Yes, information beyond the core elements is presented for all contingent liabilities.

B. Yes, the core information is presented for all contingent liabilities.
C. Yes, information is presented, but it excludes some core elements or some contingent liabilities.

D. No, information related to contingent liabilities is not presented.

E. Not applicable/other (please comment).

Uganda

C.

Score: 33


Comments: A list of active government guarantees is presented (in the report on loans and guarantees FY 2013/14). This list clearly shows the creditor, project, year of issue, beneficiaries (both public and private entities) as well as the amounts (in USD). However, some important details such as historical information on defaults for each category, likely default rates in the future, the purpose or policy rationale for each contingent liability, the maximum guarantee authorized by law as well as any special financing associated with the guarantee are excluded.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

043. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

A. Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

B. Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.

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

D. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

E. Not applicable/other (please comment).

Uganda

D.
044. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

A. Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.

B. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all sources of donor assistance are presented.

D. No, estimates of the sources of donor assistance are not presented.

E. Not applicable/other (please comment).

Uganda

Score: 67


Comments: In the Executive's budget proposal and some of its supporting documents, estimates of the sources of donor assistance is presented (by creditor) for both on budget and off-budget disbursements for FY 2013/14. However, though some narrative discussion is included for some of the information (presented in tables) presented, it is not comprehensive enough.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
045. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

A. Yes, information beyond the core elements is presented for all tax expenditures.

B. Yes, the core information is presented for all tax expenditures.

C. Yes, information is presented, but it excludes some core elements or some tax expenditures.

D. No, information related to tax expenditures is not presented.

E. Not applicable/other (please comment).

Uganda

D.

Score: 0

Sources: N/A

Comments: No information is presented on actual tax expenditures.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: Some information is presented at least for the 3rd Quarter of the budget year proceeding the presentation of the Executives budget proposal in the Budget Year. This information is available in the ministry report, Tax expenditure for Quarter 3 FY 2013/14.

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

A. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.

B. Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all earmarked revenues are presented.

D. No, estimates of earmarked revenues are not presented.

E. Not applicable/other (please comment).

Uganda

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

Peer Reviewer

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: Government is clear that projects such as Karuma and Isimba dams are excluded from the budget and are to be funded with some earmarked funding. Estimates for these two projects is provided in background to the budget, pg 120, table 7.4.

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047. Does the Executive’s Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government’s policy goals for the budget year?

A. Yes, estimates that show how the proposed budget is linked to all the government’s policy goals for the budget year are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government’s policy goals for the budget year are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government’s policy goals for the budget year is presented.

D. No, information on the link between the budget and the government’s stated policy goals for the budget year is not presented.

E. Not applicable/other (please comment).

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Uganda

A.

Score: 100


Comments: In the 2014/15 budget speech, it is clearly stated that the FY 2014/15 is quite special since it is the 5th and final year of implementation of the first phase of the country’s National Development Plan (NDP) (FY 2010/11-2014/15) and therefore gives the country the opportunity to review progress, identify the emerging challenges and draw strategies for the next NDP; and that the budget year falls within the target year (2015) for achievement of the Millennium Development Goals (MDGs). In the Introductory session of the Background to the Budget (FY 2014/15), the government acknowledges the fact that the Vision 2040 lays out a clear road map for Uganda’s socio-economic transformation from a peasant to a modern and prosperous society within the next 30 years. Therefore, this informs the theme of the 2014/15 national budget which is “Maintaining the momentum: Infrastructure Investment for Growth and Socio-Economic
transformation”. In this document, it is also acknowledged that the government’s fiscal strategy and expenditure priorities for FY 2014/15 outlined in the Background to the Budget document reflect continued efforts towards the vision 2040 goals. Also, in the budget strategy for FY 2014/15 presented in the budget speech, the key interventions outlined are clearly linked to the interventions in the country’s National Development Plan.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

048. Does the Executive’s Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government’s policy goals for a multi-year period (for at least two years beyond the budget year)?

A. Yes, estimates that show how the proposed budget is linked to all the government’s policy goals for a multi-year period are presented, along with a narrative discussion.

B. Yes, estimates that show how the proposed budget is linked to all the government’s policy goals for a multi-year period are presented, but a narrative discussion is not included.

C. Yes, information that shows how the proposed budget is linked to some but not all of the government’s policy goals for a multi-year period is presented.

D. No, information on the link between the budget and the government’s stated policy goals for a multi-year period is not presented.

E. Not applicable/other (please comment).

Uganda

D.

Score: 0

Sources: N/A

Comments: Though information on the link between the budget and the government's stated policy goals is presented, no information is presented for a multi-year (beyond the budget year). The focus is on the budget year FY, i.e FY 2014/15.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Estimates in a multi-year period are provided and are clearly linked to the National Development plan. An elaborate narrative is also provided in the background to the budget 2014/15, pg 120-121.

049. Does the Executive’s Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

A. Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
B. Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.

C. Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).

D. No, nonfinancial data on inputs to be acquired are not presented.

E. Not applicable/other (please comment).

Uganda

B. Score: 0


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

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

050. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

A. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).

B. Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.

C. Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).

D. No, nonfinancial data on results are not presented.

E. Not applicable/other (please comment).

Uganda

B. Score: 67


Comments: In the Ministerial policy statements produced by various sectors (or ministries), non-financial data on planned outputs for the
budget year as well as the outputs achieved for the budget year are presented. However, no information is provided on actual outcomes as well as planned outcomes.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, performance targets are assigned to all nonfinancial data on results.
B. Yes, performance targets are assigned to most nonfinancial data on results.
C. Yes, performance targets are assigned to some nonfinancial data on results.
D. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
E. Not applicable/other (please comment).

Uganda

A.

Score: 100

Sources: Various ministerial policy statements produced by different ministries. that of Water and environment is available online at: http://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=5&ved=0CDcQFjAE&url=http%3A%2F%2Fwww.mwe.go.ug%2Findex.php%3Foption%3Dcom_docman%26task%3Ddoc_download%26gid%3D631%26Itemid%3D223&ei=PNKRU9TICemM7Abs_oBw&usg=AFQjCNEYGMOxDKtDvddsr3Ks_{7}xTA9mw

Comments: Performance targets in terms of numbers for planned outputs to be achieved in the budget year are presented in the various ministerial policy statements.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

052. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

A. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.
B. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

D. No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.

E. Not applicable/other (please comment).

Uganda

Score: 100

Sources: Background to the Budget FY 2014/15, Produced by the Ministry of Finance, Planning and Economic Development, pages 88-91
Draft Estimates of revenue and expenditure 2014/15, Page 33 Table 6 Available online at: http://www.budget.go.ug/budget/national-budgets-documents

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

053. Does the executive release to the public its timetable for formulating the Executive’s Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget’s formulation)?

A. 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).

Uganda

Score: 100

Sources: Budget Act 2001, pages 9 and 10, Section 3 (1) and the Public Finance and Accountability Act 2003. The Budget Act can be accessed online at: http://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=1&ved=0CB8QFjAA&url=http%3A%2F%2Fwww.finance.go.ug%2Findex.php%3Foption%3Dcom_document%3Ddoc_download%3D71%26Itemid%3D126&ei=rNyRU9bQLoSO7AwuFeDIBQ&usg=AFQjCNHmM1tdILT7g03cQXsrc64blwH1w&bvm=bv.68445247,d.ZGU

Comments: The timetable is clearly spelled out in the Budget Act 2001 (Section 3 (1)) and the Public Finance and Accountability Act 2003, which documents are available to the public.
Section 3. Comprehensiveness of Other Key Budget Documents

054. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented for the macroeconomic forecast.
B. Yes, the core information is presented for the macroeconomic forecast.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to the macroeconomic forecast is not presented.
E. Not applicable/other (please comment).

Uganda

A. Score: 100


Comments: In the pre-budget statement, the macro-economic objectives for the budget year (FY 2014/15) as well as those for the medium term are presented. In addition, the key assumptions underlying the 2013/14 budget are presented in a table for the period 2012/13-2014/15 (which include components such as GDP growth, inflation, reserves, fiscal deficit, budget as a % of GDP, domestic revenue as a % of GDP), which are compared with the National Development Plan targets. In addition, the economic conditions preceding the budget year (i.e. for FY 2013/14) are discussed.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
055. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

A. Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
B. Yes, the core information is presented for the government's expenditure policies and priorities.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to the government's expenditure policies and priorities is not presented.
E. Not applicable/other (please comment).

Uganda

Score: 100


Comments: The Pre-budget statement presents information on the government's expenditure policies and priorities. In this document, it is clearly stated that expenditures priorities for the 2014/15 national budget are derived from the country's National Development Plan (NDP) as well as the manifesto of the ruling government (i.e. the NRM manifesto). In addition, the priorities for each of the sectors for 2014/15 are presented as well as the sector objectives which guide medium term outputs as well as resource allocations.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Budget expenditure policies and priorities include a very elaborate narrative on infrastructure development in view of achieving objectives of National Development Plan and Vision 2040.

056. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

A. Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
B. Yes, the core information is presented for the government's revenue policies and priorities.
C. Yes, information is presented, but it excludes some core elements.
D. No, information related to the government's revenue policies and priorities is not presented.

E. Not applicable/other (please comment).

Uganda

B. Score: 67


Comments: A summary of the government's proposed revenue measures as well as the total amount expected to be generated from these measures is shown. In addition, the medium term revenue collections as well as projections for the 5 year period (2014/15-2018/19) are presented, which are desegregated by source. Also, the challenges to revenue mobilization are stated, as well as the measures to improve revenue mobilization. However, is not much mention of the revenue policies in this document.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

057. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.

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

C. Yes, one of the three estimates related to government borrowing and debt are presented.

D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).

Uganda

B.

Score: 67


Comments: In the pre-Budget Statement, the status of the country's debt (both domestic and external) as at end of December 2013 is
presented. Also, a debt sustainability analysis 2013 is shown for the period 2013-2018. In the case of external debt, the amount of debt outstanding and disbursed as well as that committed but not yet disbursed for the same period is included in this section. In addition, interest payments (for both domestic and external debt) is shown for the period 2013/14 - 2018/19. Under project support (as one of the revenue sources), the total loans for the period 2013/14-2018/19 (which includes projected new loans) is shown. However, no information is provided for the total outstanding as well as projected debt for the budget year. What is presented is for the year ending 2013 and excludes information for 2014.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, multi-year expenditure estimates are presented.
B. No, multi-year expenditure estimates are not presented.
C. Not applicable/other (please comment).

Uganda

A.

Score: 100


Comments: For each of the sectors, estimates of total expenditure are presented for the period 2012/13 (out-turns) to 2016/17, which covers at least the period two years beyond the budget year.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
B. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
C. Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
D. No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
E. Not applicable/other (please comment).

**Uganda**

**A.**

**Score:** 100


**Comments:** In the Enacted Budget, expenditure estimates are presented by Economic classification (i.e. categorized by recurrent (both wage and non-wage)and development expenditures), functional as well as administrative classification.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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060. Does the Enacted Budget present expenditure estimates for individual programs?

A. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

B. Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Enacted Budget does not present expenditure estimates by program.

E. Not applicable/other (please comment).

**Uganda**

**A.**

**Score:** 100


**Comments:** The enacted budget provides detailed information on expenditure estimates for all individual programs under each ministry and sector as well as items under each program.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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061. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?
A. Yes, the Enacted Budget presents revenue estimates by category.

B. No, the Enacted Budget does not present revenue estimates by category.

C. Not applicable/other (please comment).

Uganda

A.

Score: 100


Comments: In the Enacted budget, revenue estimates are presented by category (such as tax and non-tax revenues, etc. In addition, these sources are further disaggregated to show the composition of each individual revenue source.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

062. Does the Enacted Budget present individual sources of revenue?

A. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

B. Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.

D. No, the Enacted Budget does not present individual sources of revenue.

E. Not applicable/other (please comment).

Uganda

A.

Score: 100


Comments: In the Enacted Budget, all individual sources of revenue are identified. For all domestic revenues (both tax and non-tax revenues) identified, the individual sources under each revenue source is presented as well. For instance, under non-tax revenues, revenues from sources such as property income are shown, which is further disaggregated to capture revenues from this source such as interest, rent and dividends.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

063. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

Uganda

Score: 67


Comments: In the Enacted budget, though information on total expenditure for interest payments (for both domestic and external debt for the budget year), the amount of net lending, no information is provided in this document regarding the country's borrowing, the status of the country's debt.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The status of the current debt is presented. Except that government is borrowing more than what it can consume. See Ministry of finance report on debt, Grants and Guarantees, for financial year 2013/13 pg 6. Available on www.finance.go.ug

064. What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

A. The Citizens Budget provides information beyond the core elements.
B. The Citizens Budget provides the core information.
C. The Citizens Budget provides information, but it excludes some core elements.
D. The Citizens Budget is not published.
065. How is the Citizens Budget disseminated to the public?

A. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).

B. A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.

C. A Citizens Budget is disseminated only by using one means of dissemination.

D. A Citizens Budget is not published.

E. Not applicable/other (please comment).

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: It used to be in the past and it has since died out.

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

A. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.
B. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

E. Not applicable/other (please comment).

Uganda

D.

Score: 0

Sources: N/A

Comments: No such mechanisms exist.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

067. Are “citizens” versions of budget documents published throughout the budget process?

A. A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).

B. A citizens version of budget documents is published for at least two of the four stages of the budget process.

C. A citizens version of budget documents is published for at least one stage of the budget process.

D. No citizens version of budget documents is published.

E. Not applicable/other (please comment).

Uganda

D.

Score: 0

Sources: N/A

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

068. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?
A. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

C. Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.

D. No, the In-Year Reports do not present actual expenditures by any expenditure classification.

E. Not applicable/other (please comment).

Uganda

D.

Score: 0

Sources: Quarterly budgetary Central Government Finance statistics, (produced covering information up to August 2013) Monthly budgetary Central Government Finance statistics (attached).

Comments: Though a statement of government's fiscal operations (monthly ) for the period September 2012-September 2013 is presented, the expenditure information presented in in-year reports is not classified by economic, administrative and functional classification. what is presented is just expenditure information (monthly) for each of the existing sectors.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: There is evidence in the Budget monitoring report that actual expenditures are presented by all three classifications. Ref. here is made to the Budget Monitoring report for Quarter 1 FY 2013/2014 Pg 37-50 Available on the ministry of Finance Website; www.finance.go.ug

069. Do the In-Year Reports present actual expenditures for individual programs?

A. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.

B. Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.

D. No, the In-Year Reports do not present actual expenditures by program.

E. Not applicable/other (please comment).

Uganda

B.

Score: 67

Sources: Budget monitoring report, Quarter One Financial Year 2013/2014, February, 2014 Produced by the Budget Monitoring and Accountability unit, Ministry of Finance, Planning and Economic Development, section 3.3 Financial Performance of selected Ministries,
Comments: The budget Monitoring reports, produced every quarter contain information on expenditures for selected government ministries, showing how much was approved in each quarter, how much was released as well as the actual payments / expenditures made for each of the ministries. This is shown for the different projects under each of the ministries. This is done for selected sectors/ministries such as: Agriculture; Education; Energy; Health; Accountability (Finance); Information and Communication Technology (ICT); Water and Environment; Uganda National Roads Authority (UNRA); Works and Transport, representing more than half of the sectors.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

070. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

A. Yes, comparisons are made for expenditures presented in the In-Year Reports.
B. No, comparisons are not made for expenditures presented in the In-Year Reports.
C. Not applicable/other (please comment).

Uganda

B. Score: 0

Sources: N/A

Comments: no such information is provided.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, In-Year Reports present actual revenue by category.
B. No, In-Year Reports do not present actual revenue by category.
C. Not applicable/other (please comment).

Uganda

A. Score: 100
072. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

A. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
B. Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
D. No, In-Year Reports do not present individual sources of actual revenue.
E. Not applicable/other (please comment).

Uganda

A.

Score: 100


Comments: in the In-Year Reports all individual sources of actual revenue are presented, accounting for all revenue.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

073. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

A. Yes, comparisons are made for revenues presented in the In-Year Reports.
B. No, comparisons are not made for revenues presented in the In-Year Reports.
C. Not applicable/other (please comment).

Uganda

A.

Score: 100
Sources: Monthly Budgetary Central Government finance statistics (attached). Revenue performance (monthly- attached below).

Comments: Comparisons are made for revenues in the In-Year Reports, over a period of time. This is presented for each month, showing the targeted and actual revenues as well as the variance. This is done for all revenue sources (local revenues).

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

074. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

Uganda

Score: 67


Comments: The in-year reports contain information regarding the stock of domestic debt (net of government deposits) by the end of the quarter (quarter one), which is compared with the amounts in same quarter in the previous financial year (of 2012), government net borrowing, which is compared with the previous quarter as well as the with amounts in the same quarter the previous year. However, though the total interest due for both domestic and external debt (monthly) is shown, not information is provided regarding the total stock of external debt.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

075. Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
B. Yes, the core information is presented for the composition of the total actual debt outstanding.
C. Yes, information is presented, but it excludes some core elements.

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

E. Not applicable/other (please comment).

Uganda

C.

Score: 33


Comments: The in-year reports provide information on the stock of domestic debt by the end of the quarter (quarter one), total interest due for both domestic and external debt as well as government net borrowing. In addition, average interest rates on domestic debt accrued from instruments such as treasury bills is shown on a monthly basis However, no information is provided regarding the total stock of external debt, interest rates on the debt instruments as well as on the maturity profile of the debt.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Information on the stock of date is available except its the details of interest rates on the debt that are not available.

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

A. Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.

B. Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.

C. Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.

D. No, the estimates for macroeconomic forecast have not been updated.

E. Not applicable/other (please comment).

Uganda

B.

Score: 67


Comments: The mid-year review presents information on the growth rates of the economy for the first quarter of FY2013/14, output
growth projections, an update of inflation rates for the second quarter (i.e October-December), the level of Private Sector Credit outstanding at the end of November 2013, the projections of the country's balance of payments position for 2013/14, as well as the changes in the exchange rate between June and December 2013

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

B. Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.

C. Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.

D. No, expenditure estimates have not been updated.

E. Not applicable/other (please comment).

Uganda

D.

Score: 0

Sources: Semi-Annual Budget Performance Report, FY 2013/14 Produced by Ministry of Finance, Planning and Economic Development, April 2013 Available online at :

Comments: The mid-year review presents an overview of expenditure performance in terms of total approved budget, amount released and spent by end of the half year (i.e from July-December 2013), the percentages of releases, budget spent and releases spent by the half year. The information presented is only for the first half year and not the entire full year. However, this does not cover updated estimates the second half of the budget year underway, i.e second half of FY 2013/14

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
C. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Uganda

B. Score: 67


Comments: The mid-year review presents expenditure information that is classified by Economic (showing how much is spent on recurrent (both wage and non-wage), functional and administrative classification. However, the formats used are are not presented in formats which are not compatible with international standards

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

079. Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

A. Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.

B. Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Mid-Year Review does not present expenditure estimates by program.

E. Not applicable/other (please comment).

Uganda

A. Score: 100


Comments: The Semi-Annual budget Performance report contains information on expenditure estimates for all individual programs within all the government ministries. For instance, under the Ministry of Agriculture, animal Industry and Fisheries, expenditures for a number of departments, projects and programs are presented. For instance under this ministry some of the expenditures included include: Crop Protection Department, Crop Production Department, Development Projects, Support for Irrigation, Farm Income Enhancement Project, Improvement of Food Security in Cross Border districts, and Vegetable Oil Development Project among others.

PEER REVIEWER
080. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

A. Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.

B. Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.

C. Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.

D. No, revenue estimates have not been updated.

E. Not applicable/other (please comment).

Uganda

A. Score: 100


Comments: An overall performance of revenues over the half year period is presented, explaining the reasons for a variance if any. In addition, an update of revenue sources such as taxes and grants (both project and budget support) for the half year is presented, indicating the half year out-turn, the performance for the half year as well as the amount of deviation as well as the reasons for deviation from the targeted amounts.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

081. Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Mid-Year Review presents revenue estimates by category.

B. No, the Mid-Year Review does not present revenue estimates by category.

C. Not applicable/other (please comment).

Uganda

A. Score: 100
082. Does the Mid-Year Review of the budget present individual sources of revenue?

A. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
B. Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Mid-Year Review does not present individual sources of revenue.
E. Not applicable/other (please comment).

Uganda

A. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.

Score: 100

083. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

A. Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.
B. Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.
C. Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and
updated estimates is not presented.

D. No, estimates of government borrowing and debt have not been updated.

E. Not applicable/other (please comment).

Uganda

C.

Score: 33


Comments: The mid-year review contains information on the performance of external debt financing, net External Debt Financing for the first half year of 2012/13 (out-turn), first half of 2013/14 as well as the out-turn, the amount of debt relief for the half year (both planned and actual out-turn), as well the actual out-turn for the first half of 2012/13. In addition, this document also contains the Debt incurred by each sector/ministry, the amount of net borrowing as well as the interest payments for both domestic and external debt (for both the current first half year as well as the first half of 2012/13). However, no update is provided on the total outstanding debt for the country, its composition as well as the amount of net new borrowing required during the budget year.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

084. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.

D. No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.

E. Not applicable/other (please comment).

Uganda

A.

Score: 100

Comments: In the Year End report, the expenditure performance of all sectors for FY 2012/13 is shown, indicating the total approved budget, amount released as well as the out-turn. In addition, some explanations are provided in the executive summary for a few sub-sectors to explain the variance (in expenditures).

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

085. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
B. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
C. Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
D. No, the Year-End Report does not present expenditure estimates by any expenditure classification.
E. Not applicable/other (please comment).

Uganda
A. Score: 100


Comments: The year end report presents expenditure information that is classified by Economic (showing how much is spent on recurrent (both wage and non-wage), functional and administrative classification.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

086. Does the Year-End Report present expenditure estimates for individual programs?

A. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
B. Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
C. Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
D. No, the Year-End Report does not present expenditure estimates by program.
E. Not applicable/other (please comment).
Uganda

Score: 100

Sources: Annual budget performance 2012/13

Comments: The Year End report provides information on expenditures for some of the individual programs. For example, under the Agriculture sector, expenditures for the National Agriculture Research Organisation are presented.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

087. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.

D. No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.

E. Not applicable/other (please comment).

Uganda

Score: 100

Sources: Annual budget performance 2012/13, page 89-97, Table 1.3: Performance of the resource envelope

Comments: The year end report presents information on overall fiscal and resource performance for the period 2008/09 to 2012/13, indicating the budgeted as well as the actual revenue out-turn (as well as the difference). For the period 2012/13 however, only provisional revenue out-turn is shown. Some explanations are also provided to explain the deviation (such as external financing in general), but this does not cover all the revenue sources.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
088. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Year-End Report presents revenue estimates by category.
B. No, the Year-End Report does not present revenue estimates by category.
C. Not applicable/other (please comment).

Uganda

A. Score: 100

Sources: Annual budget performance 2012/13, pages 91, 96-98

Comments: The year end report presents revenue estimates by category for all revenue sources.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

089. Does the Year-End Report present individual sources of revenue?

A. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
B. Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Year-End Report does not present individual sources of revenue.
E. Not applicable/other (please comment).

Uganda

A. Score: 100

Sources: Annual budget performance 2012/13, pages 91, 96-98

Comments: The year end report presents individual sources of revenue. For example, under Non-Tax revenues, information on what constitutes these revenues is shown.

PEER REVIEWER
090. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

A. Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
B. Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
C. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.
D. No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.
E. Not applicable/other (please comment).

Uganda

C.

Score: 33


Comments: In the year end report, though some information is presented concerning status of government borrowing for the previous year as well as the debt for some/selected development projects as at the end of the budget year for various government ministries. However, some information including the maturity profile of the debt is excluded in this document. In addition, some information is provided (in a table) on the provisional total public debt to GDP for 2012/13 (indicating the proportion of Domestic and External Debt to GDP).

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

091. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

A. Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
B. Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for
that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

Uganda

A.

Score: 100


Comments: In the Year End report, selected fiscal indicators are presented for the period 2009/10-2012/13. Some of the indicators include: Ratio of Revenue and Grants to GDP, Tax revenue to GDP, Total Public Debt to GDP, etc. On the section under performance of the Ministry of Finance, Planning and Economic Development, (i.e under performance highlights), some key variables such as GDP (both the projected GDP growth and GDP out-turn for the budget year) as well as projected Headline inflation (and the out-turn) are presented.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: This information also available in the Budget speech 2014/14 pg 5 available on the ministry of finance website: www.finance.go.ug

092. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

E. Not applicable/other (please comment).

Uganda

D.

Score: 0
Sources: Annual budget performance 2012/13

Comments: No such information is provided in the year-end report. What is instead provided is data on proposed outputs as well as their actual outcomes.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

093. Does the Year-End Report present the differences between
the original estimates of nonfinancial data on results and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.
B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.
C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.
D. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.
E. Not applicable/other (please comment).

Uganda

A.

Score: 100

Sources: Annual budget performance 2012/13

Comments: In the Year-end report, information concerning non-financial data such as the planned outputs for the budget year as well as the cumulative physical performance for the budget year is provided, together with the status and reasons for any variation from plans. However, though some variations do exist between some planned and actual outputs, not all explanations are provided in this report to justify the variance.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
094. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

A. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.

D. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.

E. Not applicable/other (please comment).

Uganda

D.

Score: 0

Sources: Annual budget performance 2012/13

Comments: Information is provided on most of the outputs for projects (including those intended to benefit directly the country's most impoverished populations), no particular information is provided to explain the differences between the enacted levels of funds for policies as well as a narrative discussion to explain the variance.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

095. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.
Uganda

C.

Score: 33


Comments: The year-end report presents information on off-budget support performance (provisional performance) by sector. However, no narrative discussion is provided in this document. In addition, since the data provided is only for one year, no comparison is made to determine the actual outcome.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

096. Is a financial statement included as part of the Year-End Report or released as a separate report?

A. Yes, a financial statement is part of the Year-End Report or is released as a separate report.
B. No, a financial statement is neither part of the Year-End Report nor released as a separate report.
C. Not applicable/other (please comment).

Uganda

B.

Score: 0

Sources: N/A

Comments: No such document is released to the public

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

097. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

A. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
B. The SAI has conducted two of the three types of audits, and made them available to the public.
A. All expenditures within the SAI's mandate have been audited.

B. Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.

C. Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.

D. No expenditures have been audited.

E. Not applicable/other (please comment).

Uganda

B. Score: 67

Sources: Interview with the Manager Executive Support, Office of the Auditor General

Comments: Expenditures representing at least two thirds but not all have been audited. This is attributed to the huge backlog that this office has to undertake especially at Lower Local governments (i.e. sub-counties and schools).

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Reference can also be made to the 2012/13 financial Audit pg 5 (available on: http://www.oag.go.ug/ ) that shows that only 2/3 of the approved budget was audited. This audit was presented to parliament in March 2014.
099. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

A. All extra-budgetary funds within the SAI's mandate have been audited.

B. Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.

C. Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.

D. No extra-budgetary funds have been audited.

E. Not applicable/other (please comment).

Uganda

D.

Score: 0

Sources: Interview with the Manager Executive Support, Office of the Auditor General

Comments: All extra-budgetary funds within the mandate of the Office of the Auditor General have been audited. However, this information is not made publicly available.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: d.

Comments: There is no evidence about extra-budgetary funds in audit report.

100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

A. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

B. No, the annual Audit Report(s) does not include an executive summary.

C. Not applicable/other (please comment).

Uganda

A.

Score: 100

Sources: Annual performance reports, produced by the Office of the Auditor General available online at: http://www.oag.go.ug/

Comments: An executive summary and a summary of key findings from the audit report are provided.
101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

A. 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).

Uganda

Score: 0

Sources: N/A

Comments: Though a treasury memoranda (document containing information on the steps to be taken to address audit recommendations or need for remedial action) is supposed produced by the executive and audited by the Auditor General, this document is not available since it was was last produced in 2005.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

A. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
B. Yes, the SAI or legislature reports publicly on most audit recommendations.
C. Yes, the SAI or legislature reports publicly on some audit recommendations.
D. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
E. Not applicable/other (please comment).

Uganda
Section 4. Strength of Oversight Institutions

103. Does the legislature have internal capacity to conduct budget analyses or use independent research capacity for such analyses?

A. Yes, there is a specialized budget research office/unit attached to the legislature, and it has sufficient staffing, resources, and analytical capacity to carry out its tasks.

B. Yes, there is a specialized budget research office, but its staffing and other resources, including adequate funding, are insufficient to carry out its tasks.

C. Yes, there are independent researchers outside the legislature that can perform budget analyses and the legislature takes advantage of this capacity, but there is no specialized office attached to the legislature.

D. No, the legislature has neither internal capacity nor access to independent research capacity for budget analyses.

E. Not applicable/other (please comment).

Uganda

Score: 67

Sources: The Budget Act 2001, Section 20 and 21 Available online at: https://www.google.com/#q=Budget+Act+2001%2C+uganda

Comments: The Budget Act 2001, Section 20 states that: There shall be a Parliamentary Budget Office within the Parliamentary Service consisting of full time and part time budget and economic experts as may be required from time to time. Article 21 of this Act further states that: The functions of the Budget Office shall be to provide Parliament and its committees with objective and timely analysis required for economic and budget proposals and the information and estimates required for Parliamentary Budget process, and without prejudice to the generality of the foregoing the office shall- a). provide budget -related information to all Committees in relation to their jurisdiction b). Submit reports on, but not limited to, economic forecasts, budget projections and options for reducing the budget deficit c). Identify and recommend on Bills that provide an increase or decrease in revenue and the budget d). Prepare analytic studies of specific subjects such as financial risks posed by government sponsored enterprises and financial policy e). Generally give advice to Parliament and its Committees on the Budget and National economy. The Parliamentary Budget Office exists to help the legislature conduct budget analyses or access to independent research capacity for such analyses. However, the resources are not adequate for it to fully implement its mandate.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Most of the budget analysis work for the legislature has been left to the budget committee that is often made up of mostly politicians who are not qualified in this field.

104. Does the legislature debate budget policy prior to the tabling of the Executive's Budget Proposal?

A. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, and the executive is obliged to reflect the legislature's recommendations in the budget.

B. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, but the executive is not obliged to reflect the legislature's recommendations in the budget.

C. Yes, the legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, but the legislature does not approve recommendations for the budget.

D. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

E. Not applicable/other (please comment).

Uganda

Score: 100

Sources: Interview with the Ag. Director Parliamentary Budget Office Budget Act 2001 Section 4 (1) Available online at: https://www.google.com/#q=Budget+Act+2001%2C+uganda

Comments: Act 2001 Section 4 (1): The President shall, not later than the 1st day of April in each financial year, cause to be prepared and laid before Parliament a 3 year macro-economic plan and programs for the economic and social development in preparation for the final submission under section 3. Every year, the Budget Framework paper is sent to Parliament for discussion. Though parliament does make some recommendations on this document, its recommendations are not binding since the executive is not obliged to reflect the legislature's recommendations in the budget. In most cases, parliament plays an advisory role.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

105. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

A. Yes, the executive holds 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 consultations with only a limited number of legislators.

D. No, the executive does not consult with members of the legislature as part of the budget preparation process.
Uganda

Score: 67

Sources: Interview with Ag. Director Parliamentary Budget Office

Comments: Though there exists a budget committee in Parliament (comprised of both members of the ruling party and those from the opposition), the National Resistance Movement (NRM) caucus has put in place a special advisory committee on the budget which advises both the president and the Ministry of Finance on budget priorities based on the manifesto of the NRM (the ruling party).

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: In most cases the opposition opinion is left out and only given a chance to present an alternative statement after Executive proposal is presented to parliament. In most cases, the statement by the opposition always depicts frustration over lack of consultation by the ruling party.

106. How far in advance of the start of the budget year does the legislature receive the Executive’s Budget Proposal?

A. The legislature receives the Executive’s Budget Proposal at least three months before the start of the budget year.

B. The legislature receives the Executive’s Budget Proposal at least six weeks, but less than three months, before the start of the budget year.

C. The legislature receives the Executive’s Budget Proposal less than six weeks before the start of the budget year.

D. The legislature does not receive the Executive’s Budget Proposal before the start of the budget year.

E. Not applicable/other (please comment).

Uganda

Score: 33


Comments: According the Public Finance and Accountability Act, 2003, article 15 (2), The minister shall prepare and lay before Parliament as soon as is practical, and in any case not later than the fifteenth day before the commencement of each financial year. The Draft Estimates of Revenue and Expenditure FY 2014/15 is tabled in Parliament at same time as budget speech, i.e. in June, which is less than six weeks before the start of the budget year.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
107. When does the legislature approve the Executive's Budget Proposal?

A. The legislature approves the budget at least one month in advance of the start of the budget year.

B. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.

C. The legislature approves the budget less than one month after the start of the budget year.

D. The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.

E. Not applicable/other (please comment).

Uganda

D.

Score: 0

Sources: The Budget Act 2001, article 6 (9), page 5 Available online at: https://www.google.com/?gws_rd=ssl#q=Budget+Act+2001%2C+uganda

Comments: Article 6 (9) of the Budget Act 2001, states that there shall be represented to Parliament by the Sessional Committees, the reports on the budget estimates that fall within their respective jurisdiction by the 31st Day of August in each financial year. Usually, Parliament should approve the budget by 31st August of each year, which is more than one month after the start of the budget year.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

108. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

A. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

B. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

C. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.

D. No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.

E. Not applicable/other (please comment).

Uganda

D.

Score: 0

Sources: Interview with Ag. Director, Parliamentary Budget Office

Comments: The legislature does not have any authority to amend the executives Budget proposal. Any changes to be made by the
legislature on the budget are suggested to the executive who then amends it. The law does not allow the legislature to amend the budget. The final power lies with the executive. The executive can propose some reduction but not increases in some sector allocations.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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109. **Does the executive seek input from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?**

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds between administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

**Uganda**

D.

**Score:** 0

**Sources:** Interview with Ag. Director, Parliamentary Budget Office

**Comments:** The current Public finance Laws (i.e the Budget Act 2001 and the Public Finance and Accountability Act 2003) do not give powers to the executive to seek prior approval from the legislature when shifting funds between administrative units. However, in case more resources are required for a particular sector, the executive is required by law to seek prior approval from the legislature to obtain such funds so long as they exceed 3% of the total approved sector/administrative budget. The Budget Act 2001, sect . 12 (3) states that: Any reallocation of funds shall be in consultation with all the affected ministries, departments, institutions or organisations. Likewise, Section 17 of the Public Finance and Accountability Act 2003, Section 17 (2) the appropriate committee in subsection (1) shall report to Parliament on a statement of expenditure in excess referred to it under section (1) of this section within six months after it is referred to it" and Section 12 (2) of the Budget Act: "where funds are expended under section (1) supplementary estimates showing the sums spent shall be laid before Parliament within four months after the money is spent" The new proposed law, the Public Finance Bill 2012, will could solve this. However, this law is still in Parliament awaiting approval.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.
110. Does the executive seek input from the legislature prior to shifting funds within administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds within administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds within administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Uganda

A.

Score: 100

Sources: Public Finance and Accountability Act 2003, Sections 16(1) and 17 (1) (c) available online at: http://www.finance.go.ug/dmdocuments/PFAA2003.pdf

Comments: (1) 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 their appropriation. Section 17 of the Public Finance and Accountability Act 2003, Section 17 (1) (c) states that: Where at the close of accounts for any financial year, it i found that moneys have been expended (c) in excess of the sum assigned to an estimate forming part of an expenditure vote in the estimates of expenditure approved by Parliament for the financial year, and to which no further sum has been applied under this act or any regulations issued under it, the amount of the excess expended , or not appropriated , as the case may be shall be included in a statement of expenditure in excess which shall be laid before parliament and referred to the appropriate committee of Parliament.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: Quite often the executive shifts budgets without the approval of the legislature and only comes back later to defend itself. Such as is common when government wants more funds for defense and statehouse budgets. In any case, government is aware that it will face resistance to some of the controversial shifts it intends to make but rather prepare a defense why the shift was done. The budget Act 2001 creates a situation where the executive can consult the would be affected line ministries or departments. This would also mean, the executive could easily manipulated them without much say on what they want.

111. Does the executive seek input from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?
A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenues, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenue, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends excess revenues without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Uganda

A. Score: 100


Comments: The budget Act 2001 provides approval of any funding before it can be spent, regardless of whether it is from excess revenue collected. Though the government is always running a deficit budget, in the event that excess revenues are collected, the executive is only allowed to spend only up to 3% above the approved budget. Any amounts beyond this amount have to be approved by the legislature. Budget Act 2002, Article 12: (1). The total supplementary expenditure that requires additional resources over and above what is appropriated by Parliament shall no exceed 3% of the total approved budget of that financial year without prior approval of parliament (2): Where funds are expended under section (1), supplementary estimates showing the sums spent shall be laid before Parliament within 4 months after the money has been spent. According to the PFAA 2003, Section 9: All revenues or other moneys raised or received for the purpose of the Government, not being revenues or other moneys that are payable by or under any law into some other fund established for any specific purpose or that may, under any law, be retained by a department of Government that received them for the purpose of defraying the expenses of that department, shall be paid into and form part of the Consolidated Fund.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: The know common practice is that government hardly seeks parliamentary approval. There is no evidence to show that it does. It often exploits a clause in the budget Act 2001 that it can spend up 3% and when it goes over it can explain.

112. When was the most recent supplemental budget approved?

A. The most recent supplemental budget was approved before the funds were expended.

B. The most recent supplemental budget was approved after the funds were expended, or the executive implemented the supplemental budget without ever receiving approval from the legislature (please specify).

C. Not applicable/other (please comment).

Uganda
Score: 100


Comments: The most recent supplemental budget for FY 2013/14 was approved in May 2014, before the funds were expended.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Even this case where supplementary budget was made to parliament, it was doubt-able among members of parliament whether government was not asking them to rubber stamp. In most cases, such supplementaries are blocked under a department like the president's office or ministry of defense where breakdowns are not given. Rarely do supplementaries go to ministries such as education, health or agricultural but only to ministries where the funds can easily be manipulated.

113. Does the executive seek input from the legislature prior to spending contingency funds or other funds for which no specific purpose was identified in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending contingency funds, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends contingency funds without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Uganda

C.

Score: 33


Comments: The Public Finance and Accountability Act 2003 section 10 states that: (1) There shall be a contingencies fund for national emergencies into which shall be paid all sums appropriated by parliament for purposes of the fund. Subsection (2) provides that, “the Minister (of Finance) may, if he/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 any warrant under his or her hand, addressed to the Accountant General, advances from the fund for the purposes of meeting such expenditure. (3) where an advance is made under subsection (2), a supplementary estimate for the purpose of replacing the amount advanced shall be laid before parliament at its next sitting. It is a condition for the minister under the Budget Act 2001, to provide accountability to parliament within 14 days from the date of the authorization of the advances from the contingency fund stating the purpose and urgency of the expenditure and the amount
thereof.” Quite often the presidential prerogative is invoked to allow spending without legislative approval.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** There is a proposal by the ministry of Finance to amend the budget Act and provide for a max percentage of 3% that government can spend on the contingency fund. This show that there is concern that in the current law, the executive could abuse the contingency fund.

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114. Does a committee of the legislature hold public hearings to review and scrutinize Audit Reports?

A. Yes, a committee holds public hearings to review and scrutinize a wide range of Audit Reports.

B. Yes, a committee holds public hearings to review and scrutinize the main Audit Reports.

C. Yes, a committee holds public hearings to review and scrutinize a small number of Audit Reports.

D. No, a committee does not hold public hearings to review and scrutinize Audit Reports.

E. Not applicable/other (please comment).

**Uganda**

D.

**Score:** 0

**Sources:** N/A

**Comments:** No such hearings are held with the public

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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115. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

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).

**Uganda**

A.
Sources: Article 163(3) of the Constitution, Available online at: 

Comments: According to 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. These audits are not made publicly available. However, the office faces limitations due to financial and human resources to audit all accounts on time. Currently, about 80% of the positions in the Office of the Auditor General are filled.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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116. Has the Supreme Audit Institution (SAI) established a monitoring system to provide on-going, independent evaluations of its audit processes (a quality assurance system)?

A. Yes, the SAI has established a quality assurance system, and both a sample of completed audits are reviewed annually and the findings of these reviews are made available to the public.

B. Yes, the SAI has established a quality assurance system, but either a sample of completed audits are not reviewed annually or the findings of these reviews are not made available to the public.

C. Yes, the SAI has established a quality assurance system, but neither a sample of completed audits are reviewed annually nor are the findings of these reviews made available to the public.

D. No, the SAI has not established a quality assurance system.

E. Not applicable/other (please comment).

Uganda

B.

Score: 67

Sources: Interview with the Manager Executive Support, Office of the Auditor General

Comments: The Office of the Auditor General established a quality Assurance system and is trying to institutionalize it. There is an internal policy for Quality Assurance in place. In the absence of an operational manual the Office of the Auditor General is using the AFROSAI-E manual. The office of the Auditor General conducts Hot and Cold reviews annually. Every two years, there is a peer review spearheaded by AFROSAI Every 2 years, a review is done and is co-ordinated by AFROSAI. Two reviews are usually conducted, (i.e. HOT and COLD reviews). The HOT reviews are usually when audits are ongoing while the COLD reviews are conducted when audits are completed. However, the findings of these reviews are not available to the public. Though a sample of the completed audits are not availed to the public, they are reviewed annually.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
117. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

A. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

B. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

C. Not applicable/other (please comment).

Uganda

A.

Score: 100


Comments: According to the 1995 Constitution of the Republic Uganda, Article 163 (10), and the National Audit Act 2008, the Auditor General may be removed from office by the President only for- (a) inability to perform the functions of his or her office arising from infirmity of body or mind; (b) misbehavior or misconduct; or (c) incompetence. Section 7(2) of this Act further states that: The President shall remove the Auditor General if the question of his or her removal has been referred to a tribunal appointed by the President, and the tribunal has recommended to the President that the Auditor General should be removed from office on any of the grounds specified in subsection (1). According to section 7(3) of this Act, the question whether the Auditor General should be removed from office shall be referred to the President by the Speaker of Parliament in writing setting out the complaints against the Auditor General, with the advice that the President should appoint a tribunal. The president has the powers to remove the Auditor General without the final consent of the legislature. Likewise, the Constitution of Uganda 1995 and the National audit Act 2008 give powers to the president to appoint the Auditor General with approval from parliament (page 6) The process of removing the head of the Supreme Audit Institution has to be initiated by the government , which has to be debated in Parliament.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

118. Who determines the budget of the Supreme Audit Institution (SAI)?

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, and the funding level is not consistent with the resources the SAI needs to fulfill
E. Not applicable/other (please comment).

Uganda

C.

Score: 33


Comments: Article 33 (1) of the National Audit Act 2008 states that: The Auditor General shall, in each financial year, prepare and submit to the President, estimates of the year, of administrative and development expenditures and estimates of revenues of the Office of the Auditor General. Article 33 (2) of this Act states that: The President shall cause the estimates submitted under subsection (1) to be laid before Parliament without revision but with any recommendations that Government may have on them. According to Article 163 (9) of the 1995 Constitution of the Republic of Uganda; The salary and allowances payable to the Auditor General shall be charged on the Consolidated Fund The Office of the Auditor General (just like any other government institution is determined by the legislature. However, the amount of funding this office receives is inadequate for it to effectively implement its mandate, hence this office has some unfunded priorities.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Section 5. Public Engagement in the Budget Process

119. Does the executive make available to the public clear (accessible, nontechnical) definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?

A. Yes, clear definitions of all key budget terms are provided.

B. Yes, definitions are provided for all key budget terms, but they are not always clear.

C. Yes, definitions are provided for some but not all key budget terms.

D. No, definitions are not provided.

E. Not applicable/other (please comment).

Uganda

D.

Score: 0

Sources: N/A
Comments: Though the budget from national and local government contains a number of technical terms, no definition of terms used in these documents is availed. Not even a glossary is presented. In 2009, the Ministry of Finance published a document “A guide to the Budget process,” which contains some of the terms commonly used in the national budget. However, this document has not been produced again.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

120. Is the executive formally required to engage with the public during the formulation and execution phases of the budget process?

A. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during both the formulation and execution phases of the budget process.

B. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during either the formulation or the execution phase of the budget process but not both.

C. There is no formal requirement for the executive to engage with the public during either the formulation or the execution phase of the budget process, but informal procedures exist to enable the public to engage with the executive during the formulation or execution phase of the budget process during both phases.

D. There is no formal requirement and the executive does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Uganda

C. Score: 33

Sources: Interview with Ag. Director, Parliamentaty Budget Office

Comments: No law exists for the executive to engage with the public. However, the executive chooses to engage with the public during some of its budget consultations for instance during the Sector Working Group meetings and during the national budget consultative workshops. Though the above fora may be open, the participation of the public in these High level Working Groups (such as budget consultative meetings and Sector Working Groups) is not automatic since it is mainly by invitation.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

121. When the executive engages with the public during the budget formulation process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the
122. When the executive engages with the public during the budget execution process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Uganda

D.

Score: 0

Sources: N/A

Comments: Since the executive is not obliged (by law) to engage with the public, it does not identify the purposes for engaging the public during the budget process.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
The public only get to know what the government intends to achieve during the Budget. At this time citizens are very eager to hear what the government is planning to do in the Budget Year.

123. Has the executive established mechanisms to identify the public's perspective on budget priorities?

A. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's perspective on budget priorities.

E. Not applicable/other (please comment).

Uganda

C.

Score: 33

Sources: N/A

Comments: Though the executive has established some mechanisms to identify the public's perspective on budget priorities, these mechanisms are not accessible in practice to a majority of the public. Some of these mechanisms include: The Local budget conferences, national Budget consultative workshops, and Sector Working groups among others. In most of these fora, participation is strictly by invitation. Also, representatives of a particular section of the population such as civil society, opinion leaders, etc., are invited.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Quite often, such meetings address technicalities, and for local level conferences, they are often convened to inform what has been planned. These in most cases are not searching for citizen input but a formality to the executive to have their plans rubber stamped by a few citizens. Anyhow, none of the discussions ever comes back to the public domain for debate.

124. Has the executive established mechanisms to identify the public's perspective on budget execution?

A. Yes, the executive has established mechanisms to identify the public's perspective on budget execution, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's perspective on budget execution; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's perspective on budget execution, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's perspective on budget execution.
Uganda

B.

Score: 67

Sources: n/a

Comments: The government has tried to establish the "Barazas," which are community meetings organised and funded by government to demand for accountability for service delivery from citizens. These are being coordinated by the Office of the Prime Minister. However, these fora are not very effective as they only cover a very few local governments and not the entire country.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: In addition, government has demanded and utilize 1 hr radio programme on every radio station in Uganda to explain what government does. However, government is instead using both the Barazas and the 1 hr radio programme for politicking in favor of the ruling party. The government is not tolerant of citizens critiquing government performance on their plans as per the budget. Government has instead used these platforms to inform and not be informed.

125. Does the executive provide formal, detailed feedback to the public on how its inputs have been used to develop budget plans and improve budget execution?

A. Yes, the executive issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the executive issues reports on the inputs it received from the public, but provides only limited feedback on how these inputs have been used.

C. Yes, the executive issues reports on the inputs it received from the public, but provides no feedback on how these inputs have been used.

D. No, the executive does not issue reports on the inputs it received from the public or provide feedback on how these inputs have been used.

E. Not applicable/other (please comment).

Uganda

D.

Score: 0

Sources: N/A

Comments: No such reports are produced and shared with the public.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
126. 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?

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, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and some constituencies.

C. Yes, public hearings are held on the macroeconomic and fiscal framework 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).

Uganda

Score: 67

Sources: Interview with Ag. Director Parliamentary Budget Office and the Manager, Executive Support, Office of the Auditor General

Comments: The legislature holds meetings with some key stakeholders such as the executive, ministries, government agencies and some other constituents such as Private Sector, civil society, to discuss the Macro-Economic Plan in April and testimonies are incorporated in the recommendations which are later sent to the executive. However, the participation of different stakeholders in these fora is mainly by invitation.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

127. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the executive branch is heard?

A. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a wide range of administrative units.

B. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of the main administrative units.

C. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a small number of administrative units.

D. No, public hearings in which testimony from the executive branch is heard are not held on the budgets of administrative units.

E. Not applicable/other (please comment).
128. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the public is heard?

A. Yes, public hearings in which testimony from the public is heard are held on the budgets of a wide range of administrative units.
B. Yes, public hearings in which testimony from the public is heard are held on the budgets of some administrative units.
C. Yes, public hearings in which testimony from the public is heard are held on the budgets of a small number of administrative units.
D. No, public hearings in which testimony from the public is heard are not held on the budgets of administrative units.
E. Not applicable/other (please comment).

129. Do the legislative committees that hold public hearings on the budget release reports to the public on these hearings?

A. Yes, the different sessional committees of parliament meet to discuss individual budgets of some central government administrative units. These meetings are covered by the media (both print and electronic) and also broadcast live on some television stations.
A. Yes, the committees release reports, which include all written and spoken testimony presented at the hearings.

B. Yes, the committees release reports, which include most testimony presented at the hearings.

C. Yes, the committees release reports, but they include only some testimony presented at the hearings.

D. No, the committees do not release reports, or do not hold public hearings.

E. Not applicable/other (please comment).

Uganda

C.

Score: 33

Sources: Parliamentary Hansards, available in hard copy in the Parliamentary library

Comments: The Parliamentary Hansards contain information on some of the testimonies presented during the hearings. However, these reports are available in hard copy in the Parliamentary library and are also on sale to the public. These reports are not publicized.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

130. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can assist in formulating its audit program (by identifying the agencies, programs, or projects that should be audited)?

A. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can assist in formulating its audit program.

E. Not applicable/other (please comment).

Uganda

D.

Score: 0

Sources: Interview with the Manager Executive Support, Office of the Auditor General.

Comments: No such mechanisms are in place.

PEER REVIEWER
131. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can participate in audit investigations (as respondents, witnesses, etc.)?

A. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can participate in audit investigations.

E. Not applicable/other (please comment).

Uganda

- Score: 0

Sources: N/A

Comments: Such mechanisms are not in place.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

132. Does the Supreme Audit Institution (SAI) maintain any communication with the public regarding its Audit Reports beyond simply making these reports publicly available?

A. Yes, in addition to publishing Audit Reports, the SAI maintains other mechanisms of communication to make the public aware of audit findings (such as maintaining an office that regularly conducts outreach activities to publicize previously released audit findings).

B. No, the SAI does not maintain any formal mechanisms of communication with the public beyond publishing Audit Reports.

C. Not applicable/other (please comment).

Uganda

- Score: 0

Sources: N/A
Comments: No such communication exists. There has been an attempt by the media to summarize and publicize some of the key findings of the audit reports.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

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133. Does the Supreme Audit Institution (SAI) provide formal, detailed feedback to the public on how their inputs have been used to determine its audit program or in Audit Reports?

A. Yes, the SAI issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the SAI issues reports on the inputs it received from the public but provides only limited feedback on how these inputs have been used.

C. Yes, the SAI issues reports on the inputs it received from the public but provides no feedback on how these inputs have been used.

D. No, the SAI does not issue reports on the inputs it received from the public through public consultations.

E. Not applicable/other (please comment).

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Uganda

Score: 0

Sources: N/A

Comments: The SAI does not issue any reports on the inputs received from the public through its consultations. However, the only reports availed to the public (through its website) are those of independent studies undertaken by this office.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.