

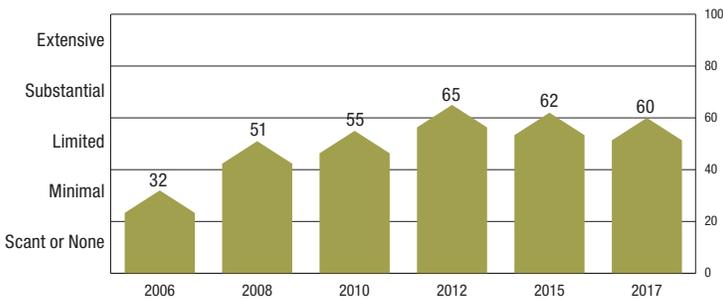
	<h2>60</h2> <p>OUT OF 100</p> <h3>TRANSPARENCY OPEN BUDGET INDEX</h3> <p>Uganda provides the public with <b>limited</b> budget information.</p>	<h2>28</h2> <p>OUT OF 100</p> <h3>PUBLIC PARTICIPATION</h3> <p>Uganda provides <b>few</b> opportunities for the public to engage in the budget process.</p>	<h2>63</h2> <p>OUT OF 100</p> <h3>BUDGET OVERSIGHT</h3> <p><b>BY LEGISLATURE &amp; AUDIT</b> The legislature and supreme audit institution in Uganda provide <b>adequate</b> oversight of the budget.</p>
	<p><b>IBP INTERNATIONAL BUDGET PARTNERSHIP</b></p>		

## TRANSPARENCY (OPEN BUDGET INDEX)

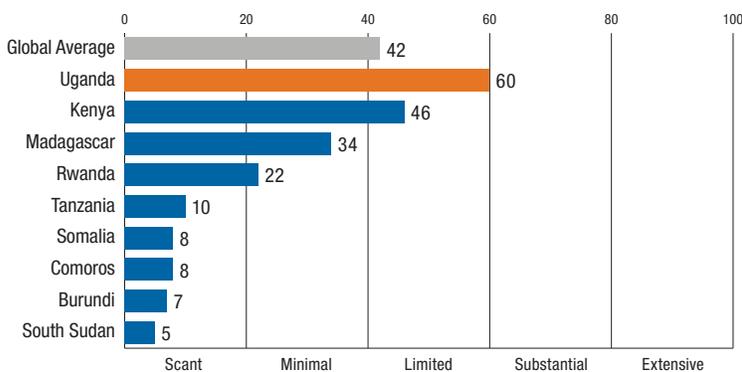
Drawing on internationally accepted criteria developed by multilateral organizations, the Open Budget Survey uses 109 equally weighted indicators to measure budget transparency. These indicators assess whether the central government makes eight key budget documents available to the public online in a timely manner and whether these documents present budget information in a comprehensive and useful way.

Each country receives a composite score (out of 100) that determines its ranking on the Open Budget Index – the world’s only independent and comparative measure of budget transparency.

### How has the OBI score for Uganda changed over time?



### How does budget transparency in Uganda compare to others?

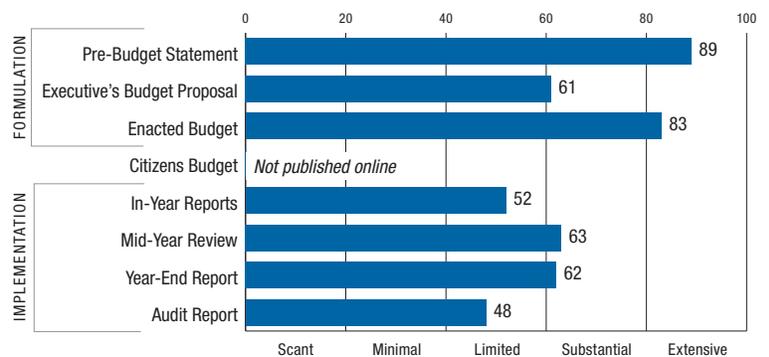


### Public availability of budget documents from 2006 to 2017

Document	2006	2008	2010	2012	2015	2017
Pre-Budget Statement	●	●	●	●	●	●
Executive's Budget Proposal	●	●	●	●	●	●
Enacted Budget	●	●	●	●	●	●
Citizens Budget	●	●	●	●	●	●
In-Year Reports	●	●	●	●	●	●
Mid-Year Review	●	●	●	●	●	●
Year-End Report	●	●	●	●	●	●
Audit Report	●	●	●	●	●	●

● Available to the Public ● Not Produced  
● Published Late, or Not Published Online, or Produced for Internal Use Only

### How comprehensive and useful is the information provided in the key budget documents that Uganda publishes?



Uganda's score of 60 out of 100 is substantially higher than the global average score of 42.

Uganda's score of 60 on the 2017 Open Budget Index is largely the same as its score in 2015.

Since 2015, Uganda has increased the availability of budget information by:

- Increasing the information provided in the Pre-Budget Statement and the Audit Report.

However, Uganda has decreased the availability of budget information by:

- Reducing the information provided in the In-Years Reports, the Mid-Year Review, and the Year-End Report.

### Key Budget Documents

**Pre-Budget Statement:** discloses the broad parameters of fiscal policies in advance of the Executive's Budget Proposal; outlines the government's economic forecast, anticipated revenue, expenditures, and debt.

**Executive's Budget Proposal:** submitted by the executive to the legislature for approval; details the sources of revenue, the allocations to ministries, proposed policy changes, and other information important for understanding the country's fiscal situation.

**Enacted Budget:** the budget that has been approved by the legislature.

**Citizens Budget:** a simpler and less technical version of the government's Executive's Budget Proposal or Enacted Budget, designed to convey key information to the public.

**In-Year Reports:** include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.

**Mid-Year Review:** contains a comprehensive update on the implementation of the budget as of the middle of the fiscal year; includes a review of economic assumptions and an updated forecast of budget outcomes.

**Year-End Report:** describes the situation of the government's accounts at the end of the fiscal year and, ideally, an evaluation of the progress made toward achieving the budget's policy goals.

**Audit Report:** issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.



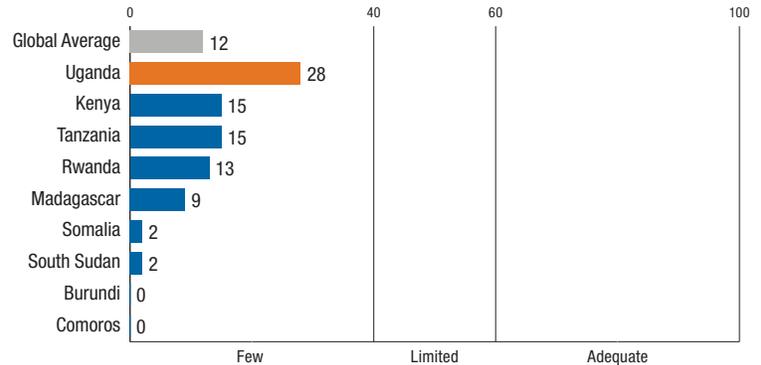
## PUBLIC PARTICIPATION

Transparency alone is insufficient for improving governance. Public participation in budgeting is vital to realize the positive outcomes associated with greater budget transparency.

To measure public participation, the Open Budget Survey assesses the degree to which the government provides opportunities for the public to engage in budget processes. Such opportunities should be provided throughout the budget cycle by the executive, the legislature, and the supreme audit institution.

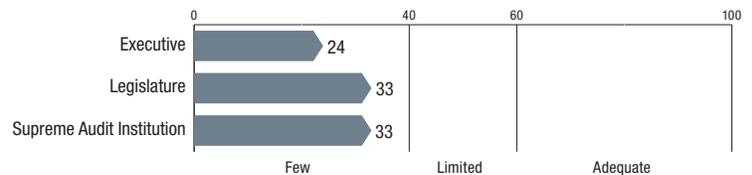
The questions assessing participation in the Open Budget Survey 2017 were revised to align them with the Global Initiative for Fiscal Transparency's new principles on public participation, which now serve as the basis for widely accepted norms on public participation in national budget processes. Therefore, data on the extent of public participation in budgeting in the Open Budget Survey 2017 cannot be compared directly to data from earlier editions.

### How does public participation in Uganda compare to other countries in the region?



Uganda's score of 28 out of 100 indicates that it provides **few** opportunities for the public to engage in the budget process. This is higher than the global average score of 12.

### To what extent do different institutions in Uganda provide opportunities for public participation?



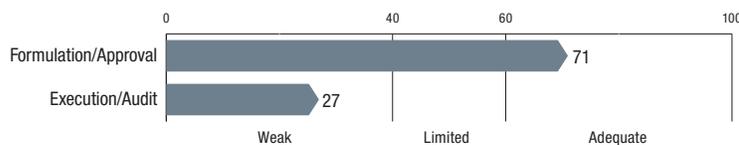


# BUDGET OVERSIGHT

The Open Budget Survey examines the role that legislatures, supreme audit institutions, and independent fiscal institutions play in the budget process and the extent to which they are able to provide effective oversight of the budget. These institutions play a critical role — often enshrined in national constitutions or laws — in planning budgets and overseeing their implementation.

These indicators were revised to better assess the role of formal oversight institutions in ensuring integrity and accountability in the use of public resources. Therefore, data on the role and effectiveness of oversight institutions in the Open Budget Survey 2017 should not be compared directly to data from earlier editions.

## To what extent does the legislature in Uganda provide budget oversight?

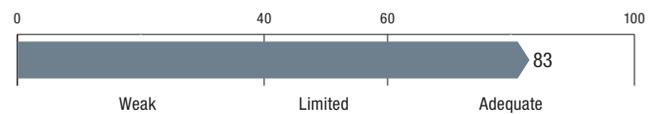


The legislature provides **limited** oversight during the budget cycle. This score reflects that the legislature provides adequate oversight during the planning stage of the budget cycle and weak oversight during the implementation stage of the budget cycle.

The main barriers to effective legislative oversight are:

- Legislative committees do examine their analyses of the Executive’s Budget Proposal, but they do not publish a report with recommendations online.
- A legislative committee does not examine reports on in-year budget implementation.
- In practice, as the budget is implemented, the legislature is not consulted before the government shifts funds between administrative units specified in the Enacted Budget or reduces spending due to revenue shortfalls.

## To what extent does the supreme audit institution in Uganda provide budget oversight?



The supreme audit institution provides **adequate** budget oversight.

- Under the law, it has full discretion to undertake audits as it sees fit.
- Moreover, the head of the institution is appointed by the president with the approval of the legislature and cannot be removed without legislative or judicial approval, which bolsters its independence.
- Finally, the supreme audit institution is provided with insufficient resources to fulfill its mandate, but its audit processes are reviewed by an independent agency.

### Oversight by an Independent Fiscal Institution

Uganda’s independent fiscal institution (IFI) is called the Parliamentary Budget Office. Its independence is not set in law. It publishes its own fiscal forecasts, and its own cost estimates of some new policy proposals.

While IFIs are not yet widespread globally, they are increasingly recognized

as an important source of independent, nonpartisan information. IFIs take a variety of different institutional forms. Common examples include parliamentary budget offices and fiscal councils. For more information, see Lisa von Trapp, Ian Lienert, and Joachim Wehner, “Principles for Independent Fiscal Institutions and Case Studies,” *OECD Journal on Budgeting*, March 2016 (special issue), pp. 9-24.

## RECOMMENDATIONS

For more detailed information on the survey findings for Uganda, please see the Open Budget Survey Data Explorer at [survey.internationalbudget.org](http://survey.internationalbudget.org).



### How can Uganda improve transparency?

Uganda should prioritize the following actions to improve budget transparency:

- Publish a Citizens Budget online in a timely manner.
- Resume publishing the Pre-Budget Statement online at least one month before the Executive’s Budget Proposal is presented to the legislature. During the research period for OBS 2017, the Pre-Budget Statement for fiscal year 2016-17 was made available to the public, but this practice has since changed,

- and the Pre-Budget Statement for fiscal year 2017-18 was published late.
- Increase the information provided in the Executive’s Budget Proposal by providing more data on the financial position of the government and more data on macroeconomic forecasts.
- Increase the information provided in the Year-End Report by providing comparisons between planned nonfinancial outcomes and actual outcomes, as well as comparisons between borrowing estimates and actual outcomes.



## How can Uganda improve participation?

Uganda should prioritize the following actions to improve public participation in its budget process:

- Pilot mechanisms for members of the public and executive branch officials to exchange views on national budget matters during the formulation of the national budget. These mechanisms could build on innovations, such as participatory budgeting and social audits. For examples of such mechanisms, see [www.fiscaltransparency.net/mechanisms/](http://www.fiscaltransparency.net/mechanisms/).
- Hold legislative hearings on the Audit Report, during which any members of the public or civil society organizations can testify.
- Establish formal mechanisms for the public to assist the supreme audit institution by participating in relevant audit investigations.



## How can Uganda improve oversight?

Uganda should prioritize the following actions to make budget oversight more effective:

- Ensure legislative committees examine the Executive's Budget Proposal and publish reports on their analyses online.
- Ensure a legislative committee examines in-year budget implementation and publishes their reports online.
- Ensure the supreme audit institution has adequate funding to perform its duties, as determined by an independent body (e.g., the legislature or judiciary).

# METHODOLOGY

The Open Budget Survey uses internationally accepted criteria developed by multilateral organizations from sources such as the International Monetary Fund (IMF), the Organisation for Economic Co-operation and Development (OECD), the International Organisation of Supreme Audit Institutions (INTOSAI) and the Global Initiative for Fiscal Transparency (GIFT).

It is a fact-based research instrument that assesses what occurs in practice through readily observable phenomena. The entire research process took approximately 18 months between August 2016 and January 2018 and involved about 300 experts in 115 countries. The Open Budget Survey 2017 assesses only events, activities, or developments that occurred up to 31 December 2016. The survey was revised somewhat from the 2015 version to reflect evolving methods for disseminating budget information and to strengthen individual questions on public participation and budget oversight. A discussion of these changes can be found in the Open Budget Survey Global Report (see link below).

Survey responses are typically supported by citations and comments. This may include a reference to a public document, an official statement by the government, or comments from a face-to-face interview with a government official or other knowledgeable parties.



The survey is based on a questionnaire that is completed for each country by **independent budget experts** who are not associated with the national government.



The draft responses to each country's questionnaire are then independently reviewed by an **anonymous expert** who also has no association with the national government.



In addition, IBP invites nearly all **national governments** to comment on the draft responses and considers these comments before finalizing the survey results.



**Researchers** respond to comments from peer reviewers and their government, if applicable, **and IBP** referees any conflicting answers in order to ensure consistency across countries in selecting answers.

The government of Uganda provided comments on the draft Open Budget Questionnaire results.

Research to complete this country's Open Budget Survey was undertaken by:

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### Further Information

Visit [openbudgetsurvey.org](http://openbudgetsurvey.org) for more information, including:

- The Open Budget Survey 2017: Global report
- Data explorer
- Methodology report
- Full questionnaire