

# Open Budget Survey 2023

Questionnaire

Uganda

May 2024

# Country Questionnaire: Uganda

## PBS-1. What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:**

FY 2023-24

**Source:**

The National Budget Framework Paper 2023/24 - 2027/28

The Document is available online at;

[https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/National%20Budget%20Framework%20Paper%20FY%202023-24\\_0.pdf](https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/National%20Budget%20Framework%20Paper%20FY%202023-24_0.pdf)

**Comment:**

The PBS is equivalent to the NATIONAL BUDGET FRAMEWORK PAPER in Uganda.

It is publically available on the Ministry of Finance website, [www.budget.finance.go.ug](http://www.budget.finance.go.ug)

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The PBS in Uganda is equivalent to the country's National Budget Framework Paper (NBFP). It is indeed available on the budget website on [www.budget.finance.go.ug](http://www.budget.finance.go.ug) under the section of Budget Library and then under the national budget. The NBFP for FY 2023- 2024 is available on the budget webiste

**Government Reviewer**

**Opinion:** Agree

## PBS-2. When is the PBS made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for a PBS to be considered publicly available, it must be made available to the public one month before the Executive's Budget Proposal is submitted to the legislature for consideration. If the PBS is not released to the public at least one month before the Executive's Budget Proposal is submitted to the legislature for consideration, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the PBS.*

**Answer:**

a. 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

**Source:**

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Final%20National%20Budget%20Framework%20Paper%20FY%202023-24.pdf>

**Comment:**

PBS was uploaded online on at least four months in advance of the Budget Year

Section 9(5) of the Public Finance Management Act 2015 stipulates that the Minister shall, with the approval of Cabinet, submit the Budget Framework Paper to Parliament by the 31st of December of the financial year preceding the financial year to which the Budget Framework Paper relates.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The country's PFM Act (Public Finance Management Act) provides for 31st December for the NBFP to be submitted to Parliament. And as soon as it is given to Parliament, it is also uploaded on the budget website

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

Correct updated link: <https://finance.go.ug/sites/default/files/2023-02/Final%20National%20Budget%20Framework%20Paper%20FY%202023-24.pdf>

**PBS-3a. If the PBS is published, what is the date of publication of the PBS?**

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

**Answer:**

28/12/2022

**Source:**

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Final%20National%20Budget%20Framework%20Paper%20FY%202023-24.pdf>

**Comment:**

It was published on 28/12/22

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** The PBS was published on 28th December 2022 on the Ministry Budget website.

**IBP Comment**

Correct updated link: <https://finance.go.ug/sites/default/files/2023-02/Final%20National%20Budget%20Framework%20Paper%20FY%202023-24.pdf>

**PBS-3b. In the box below, please explain how you determined the date of publication of the PBS.**

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

**Answer:**

Using Javascript code

**Source:**

source:

The National Budget Framework Paper 2023/24 - 2027/28

The Document is available online at;

[https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/National%20Budget%20Framework%20Paper%20FY%202023-24\\_0.pdf](https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/National%20Budget%20Framework%20Paper%20FY%202023-24_0.pdf)**Comment:**

Using javascript code to determine publication date

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree**Comments:** We used the Javascript code to determine the date of publication of the PBS**IBP Comment**Correct updated link: <https://finance.go.ug/sites/default/files/2023-02/Final%20National%20Budget%20Framework%20Paper%20FY%202023-24.pdf>**PBS-4. If the PBS is published, what is the URL or weblink of the PBS?**

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

**Answer:**URL: [https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/National%20Budget%20Framework%20Paper%20FY%202023-24\\_0.pdf](https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/National%20Budget%20Framework%20Paper%20FY%202023-24_0.pdf)**Source:**the PBS is available online on Ministry of Finance Planning and Economic Development website (<https://budget.finance.go.ug/>),

it is available online on:

[https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/National%20Budget%20Framework%20Paper%20FY%202023-24\\_0.pdf](https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/National%20Budget%20Framework%20Paper%20FY%202023-24_0.pdf)**Comment:**

PBS is publicly available on the Ministry of Finance Planning and Economic Development website

**Peer Reviewer****Opinion:** Agree**Comments:**[https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/National%20Budget%20Framework%20Paper%20FY%202023-24\\_0.pdf](https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/National%20Budget%20Framework%20Paper%20FY%202023-24_0.pdf)**Government Reviewer****Opinion:** Agree**Comments:**[https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/National%20Budget%20Framework%20Paper%20FY%202023-24\\_0.pdf](https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/National%20Budget%20Framework%20Paper%20FY%202023-24_0.pdf)**IBP Comment**Correct updated link: <https://finance.go.ug/sites/default/files/2023-02/Final%20National%20Budget%20Framework%20Paper%20FY%202023-24.pdf>**PBS-5. If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?**

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) or HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the PBS is not publicly available, therefore its machine readability cannot be assessed.

**Answer:**

c. No

**Source:**

The National Budget Framework Paper FY 2023/24 - FY 2027/28

[https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/National%20Budget%20Framework%20Paper%20FY%202023-24\\_0.pdf](https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/National%20Budget%20Framework%20Paper%20FY%202023-24_0.pdf)

**Comment:**

PBS does not contain numerical data contained in the PBS available in a machine readable form

**Peer Reviewer**

**Opinion:** Agree

**Comments:** While the PBS is published online, there is no numerical data available in a machine readable format

**Government Reviewer**

**Opinion:** Agree

**Comments:** Whereas, the system we use to prepare the PBS generates both excel and PDF Reports, we only publish the PDF versions.

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

*If the PBS is not considered publicly available under the OBS methodology (and thus the answer to Question PBS-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question PBS-2)*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

**Answer:**

e. Not applicable (the document is publicly available)

**Source:**

n/a

**Comment:**

PBS is publicly available

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Uganda's PBS is publicly available online and some hard copies are published. NBFP is too bulky and thus a limited number of copies

are printed.

**Government Reviewer**

**Opinion:** Agree

**Comments:** The PBS is publicly available

**PBS-6b. If you selected option "c" or "d" in question PBS-6a, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all.**

*If option "a," "b," or "e" was selected in question PBS-6a, researchers should mark this question "n/a."*

**Answer:**

n/a

**Source:**

n/a

**Comment:**

n/a

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Not Applicable for Uganda

**Government Reviewer**

**Opinion:** Agree

**PBS-7. If the PBS is produced, please write the full title of the PBS.**

*For example, a title for the Pre-Budget Statement could be "Proposed 2023 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2022/23."*

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

**Answer:**

NATIONAL BUDGET FRAMEWORK PAPER FY 2023/24 – FY 2027/28 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT DECEMBER 2022.

**Source:**

Available online on:

[https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/National%20Budget%20Framework%20Paper%20FY%202023-24\\_0.pdf](https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/National%20Budget%20Framework%20Paper%20FY%202023-24_0.pdf)

**Comment:**

PBS is equivalent to Uganda's NATIONAL BUDGET FRAMEWORK PAPER FY 2023/24 – FY 2027/28 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT DECEMBER 2022.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** In Uganda, it is called the National Budget Framweok Paper

**Government Reviewer**

**Opinion:** Agree

**Comments:** The title is consistent with what is on the hard copies produced

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

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

**Answer:**

b. No

**Source:**

National Budget Framework Paper FY 2023/24 - 2027/28 December 2022

[https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/National%20Budget%20Framework%20Paper%20FY%202023-24\\_0.pdf](https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/National%20Budget%20Framework%20Paper%20FY%202023-24_0.pdf)

**Comment:**

Citizen version of the PBS is not available

**Peer Reviewer**

**Opinion:** Agree

**Comments:** There is no Citizen version of the National Budget Framework Paper

**Government Reviewer**

**Opinion:** Agree

**Comments:** We produce the citizens version after approval of the Budget Estimates by the legislature

**EBP-1a. What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire?**

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

**Answer:**

FY 2022-23

**Source:**

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Central%20Governments%20Draft%20Budget%20Estimates%20Volume%201%20FY%202022-23.pdf>

**Comment:**

THE REPUBLIC OF UGANDA DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2022/23 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2023

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The EBP in Uganda is called Draft Estimates of Revenue and Expenditure (Recurrent and Development). There is volume I and II for central government and Local Government respectively

**Government Reviewer**

**Opinion:** Agree

**Comments:** By December 2022, the draft estimates available were for FY 2022/23

**EBP-1b. When is the EBP submitted to the legislature for consideration?**

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

**Answer:**

31/03/2022

**Source:**

<https://parliamentwatch.ug/news-amp-updates/govt-tables-sh47-trillion-budget-estimate/>

**Comment:**

EBP was submitted to Parliament for consideration on 31/03/22

**Peer Reviewer**

**Opinion:** Agree

**Comments:** This is in accordance to the PFM Act, which requires the annual budget Estimates to be present to Parliament by April 1st

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

Based on the further check, IBP notes that the EBP was presented to the parliament on March 31, 2022, and made available publicly on May 18, 2022, while still being debated by the parliament.

**EBP-2. When is the EBP made available to the public?**

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an EBP to be considered publicly available, it must be made available to the public while the legislature is still considering it and before the legislature approves (enacts) it. If the EBP is not released to the public before the legislature approves it, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EBP.*

*The OBS definition of an Executive's Budget Proposal is a document(s) that (i) the executive submits to the legislature as a formal part of the budget approval process and (ii) the legislature either approves or on which it approves proposed amendments.*

*The OBS will treat the Executive's Budget Proposal as "Not Produced," in the following cases:*

- *The executive does not submit the draft budget to the legislature; or*
- *The legislature receives the draft budget but does not approve it or does not approve recommendations on the draft budget;*
- *The legislature rejects the draft budget submitted by the executive, but the executive implements it without legislative approval; or*
- *There is no legislature, or the legislature has been dissolved.*



**Answer:**

c. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature

**Source:**

Central Governments Draft Budget Estimates Volume 1 FY 2022-23.pdf

Available online at:

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Central%20Governments%20Draft%20Budget%20Estimates%20Volume%201%20FY%202022-23.pdf>

**Comment:**

Document properties of the document shows that the document was created on 10/04/22 which is at least two months but less than 3 months in advance of the budget year

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The documents are made available to the public via online

**Government Reviewer**

**Opinion:** Agree

**Comments:** It was uploaded on April 10th 2022

**IBP Comment**

IBP notes the reviewers' comments. Further research and use of verification tools show that the document was publicly available by May 18, 2022, less than two weeks before it was passed by the legislature on May 31, 2022, and less than two months before the start of the budget year. As such, this is revised from "B" to "C". <https://web.archive.org/web/20220518234341/https://budget.finance.go.ug/library/601>

**EBP-3a. If the EBP is published, what is the date of publication of the EBP?**

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

*In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.*

**Answer:**

18/05/2022

**Source:**

Central Governments Draft Budget Estimates Volume 1 FY 2022-23.pdf

Available online at:

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Central%20Governments%20Draft%20Budget%20Estimates%20Volume%201%20FY%202022-23.pdf>

**Comment:**

EPB was uploaded online on 10/04/22

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** It is April 10th 2022

**IBP Comment**

IBP notes the reviewers' comments. Further research and use of verification tools show that the document was publicly available by May 18, 2022, less than two weeks before it was passed by the legislative on May 31, 2022, and less than two months before the start of the budget year. Date is revised to May 18, 2022. <https://web.archive.org/web/20220518234341/https://budget.finance.go.ug/library/601>

**EBP-3b. In the box below, please explain how you determined the date of publication of the EBP.**

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

**Answer:**

This is the date this document was uploaded on the Ministry of Finance Planning and Economic Development website (according to JavaScript)

**Source:**

Source:

DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2022/23 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2023

Available online at:

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Central%20Governments%20Draft%20Budget%20Estimates%20Volume%201%20FY%202022-23.pdf>

**Comment:**

The Document properties indicate that the document was created on 10/04/2022

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-4. If the EBP is published, what is the URL or weblink of the EBP?**

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

*In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.*

**Answer:**

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Central%20Governments%20Draft%20Budget%20Estimates%20Volume%201%20FY%202022-23.pdf>

**Source:**

DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2022/23 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2023

**Comment:**

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Central%20Governments%20Draft%20Budget%20Estimates%20Volume%201%20FY%202022-23.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Comments:** For Central Government:

[https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Final%20Draft%20Budget%20Estimates%20FY%202023-24%20\\_%20Volume%201.pdf](https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Final%20Draft%20Budget%20Estimates%20FY%202023-24%20_%20Volume%201.pdf) For Local Governments:

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/DRAFT%20ESTIMATES%20VOL.%20II%20FY%202023-24.pdf>

**Government Reviewer**

**Opinion:** Agree

**Comments:**

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Central%20Governments%20Draft%20Budget%20Estimates%20Volume%201%20FY%202022-23.pdf>

**EBP-5. If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?**

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.*

*Option "d" applies if the EBP is not publicly available, therefore its machine readability cannot be assessed.*

**Answer:**

c. No

**Source:**

DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2022/23 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2023

**Comment:**

EBP is available online in PDF format

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Central%20Governments%20Draft%20Budget%20Estimates%20Volume%201%20FY%202022-23.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The EBP is published but no numerical data contained available in a machine readable format

**Government Reviewer**

**Opinion:** Agree

**Comments:** We publish only PDF versions

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

*If the EBP is not considered publicly available under the OBS methodology (and thus the answer to Question EBP-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EBP-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

**Answer:**

e. Not applicable (the document is publicly available)

**Source:**

n/a

**Comment:**

n/a

**Peer Reviewer**

**Opinion:** Agree

**Comments:** N/A

**Government Reviewer**

**Opinion:** Agree

**Comments:** The EBP is available

**EBP-6b.** If you selected option "c" or "d" in question EBP-6a, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."

**Answer:**

n/a

**Source:**

n/a

**Comment:**

n/a

**Peer Reviewer**

**Opinion:** Agree

**Comments:** N/A

**Government Reviewer**

**Opinion:** Agree

**EBP-7.** If the EBP is produced, please write the full title of the EBP.

For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2022-23, produced by the Ministry of Finance, Planning and Economic Development."

If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

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

**Answer:**

DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2022/23 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2023.

**Source:**

Produce by: Ministry of Finance, Planning and Economic Development.

DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2022/23 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2023.

Available online on:

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Central%20Governments%20Draft%20Budget%20Estimates%20Volume%201%20FY%202022-23.pdf>

**Comment:**

Available online on:

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Central%20Governments%20Draft%20Budget%20Estimates%20Volume%201%20FY%202022-23.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Draft Estimates of Revenue and Expenditure (Recurrent and Development) volume I for CG and volume for II LGs

**Government Reviewer**

**Opinion:** Agree

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

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see:*

<https://www.internationalbudget.org/publications/citizens-budgets/>.

**Answer:**

b. No

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** There is no citizen version of the EBP

**Government Reviewer**

**Opinion:** Agree

**Comments:** We only produce the the citizens guide for the approved estimates

**EB-1a. What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire?**

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

**Answer:**

FY 2022-23

**Source:**

APPROVED ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2022/23 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2023

Available online at:

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Approved%20Budget%20Estimates%20FY%202022-23%20Volume%201-%20Central%20Government.pdf>

**Comment:**

APPROVED ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2022/23 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2023

**Peer Reviewer**

**Opinion:** Agree

**Comments:** For central Government

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Approved%20Budget%20Estimates%20FY%202022-23%20Volume%201-%20Central%20Government.pdf> For Local Governments

[https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Approved%20Budget%20Estimates%20for%20Local%20Governments%20for%20FY%202022\\_23.pdf](https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Approved%20Budget%20Estimates%20for%20Local%20Governments%20for%20FY%202022_23.pdf) For State owned Enterprises and public corporations

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/State%20Owned%20Enterprises%20and%20Public%20Corporations-%20%28vol.3%29.pdf>

**Government Reviewer**

**Opinion:** Agree

**Comments:** By 31st December 2022 the Approved estimates available were for FY 2022/23

**EB-1b. When was the EB approved (enacted) by the legislature?**

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

**Answer:**

20/05/2022

**Source:**

Parliament of the republic of Uganda website , [www.parliament.go.ug](http://www.parliament.go.ug)

Available online at: <https://www.parliament.go.ug/news/5934/parliament-enacts-shs481-trillion-first-post-lockdown-budget>

**Comment:**

Parliament passed the EB on 20th May, 2022

**Peer Reviewer**

**Opinion:** Agree

**Comments:** <https://www.parliament.go.ug/news/5934/parliament-enacts-shs481-trillion-first-post-lockdown-budget>

**Government Reviewer**

**Opinion:** Agree

**EB-2. When is the EB made available to the public?**

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an EB to be considered publicly available, it must be made available to the public three months after the budget is approved by the legislature. If the EB is not released to the public at least three months after the budget is approved by the legislature, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EB.*

**Answer:**

c. More than six weeks, but less than three months, after the budget has been enacted

**Source:**

Approved Budget Estimates FY 2022-23 Volume 1- Central Government.pdf

Available online at:

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Approved%20Budget%20Estimates%20FY%202022-23%20Volume%201-%20Central%20Government.pdf>

**Comment:**

EB was approved by Parliament on 20/05/22 but was published online on 11/08/22 which is 83 days (within three months) after budget has been enacted

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** The EB was uploaded by 11th August 2022

**EB-3a. If the EB is published, what is the date of publication of the EB?**

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

**Answer:**

11/08/2022

**Source:**

APPROVED ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2022/23 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2023

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Approved%20Budget%20Estimates%20FY%202022-23%20Volume%201-%20Central%20Government.pdf>

**Comment:**

EP was made available online to the public on 11/08/2022. this is 83 days after the budget was passed on 20/05/2022 (with in the three months after the budget was enacted)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** The EB was uploaded August 11th 2022

**EB-3b. In the box below, please explain how you determined the date of publication of the EB.**

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

**Answer:**

This is the date the document was uploaded on the Ministry of Finance Budget website (<https://budget.finance.go.ug/>).

Also, the Javascript alert shows the date of publication.

**Source:**

Source:

APPROVED ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2022/23 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2023

Available online at:

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Approved%20Budget%20Estimates%20FY%202022-23%20Volume%201-%20Central%20Government.pdf>

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/State%20Owned%20Enterprises%20and%20Public%20Corporations-%20%28vol.3%29.pdf>

**Comment:**

Document properties of the document shows that the document was created on 11/08/2022

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** It is the System Administrator's account audit trail

**EB-4. If the EB is published, what is the URL or weblink of the EB?**



Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

**Answer:**

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Approved%20Budget%20Estimates%20FY%202022-23%20Volume%201-%20Central%20Government.pdf>

**Source:**

APPROVED ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2022/23 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2023

other volumes of approved Budget estimates for FY 2022/23 are

ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2022/23 VOLUME III: STATE OWNED ENTERPRISES AND PUBLIC CORPORATIONS FOR THE YEAR ENDING ON THE 30TH JUNE 2023

Available online at:

[https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Approved%20Budget%20Estimates%20for%20Local%20Governments%20for%20FY%202022\\_23.pdf](https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Approved%20Budget%20Estimates%20for%20Local%20Governments%20for%20FY%202022_23.pdf)

**Comment:**

EB is publicly available online

**Peer Reviewer**

**Opinion:** Agree

**Comments:** For CG

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Approved%20Budget%20Estimates%20FY%202022-23%20Volume%201-%20Central%20Government.pdf> For LG

[https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Approved%20Budget%20Estimates%20for%20Local%20Governments%20for%20FY%202022\\_23.pdf](https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Approved%20Budget%20Estimates%20for%20Local%20Governments%20for%20FY%202022_23.pdf) For State owned Enterprises and Public corporations

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/State%20Owned%20Enterprises%20and%20Public%20Corporations-%20%28vol.3%29.pdf>

**Government Reviewer**

**Opinion:** Agree

**Comments:** <https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Approved%20Budget%20Estimates%20FY%202022-23%20Volume%201-%20Central%20Government.pdf>

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

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the EB is not publicly available, therefore its machine readability cannot be assessed.*

**Answer:**

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

**Source:**

Ministry of Finance data portal (<https://budget.finance.go.ug/dataportal>)  
22\_23\_ApprovedBudget\_Nat.xlsx

Available online at:

[https://budget.finance.go.ug/sites/default/files/22\\_23\\_ApprovedBudget\\_Nat.xlsx](https://budget.finance.go.ug/sites/default/files/22_23_ApprovedBudget_Nat.xlsx)

**Comment:**

Numerical data are available online in excel

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The EB is published and the numerical data is available in a machine readable format  
[https://budget.finance.go.ug/sites/default/files/22\\_23\\_ApprovedBudget\\_Nat.xlsx](https://budget.finance.go.ug/sites/default/files/22_23_ApprovedBudget_Nat.xlsx)

**Government Reviewer**

**Opinion:** Agree

**Comments:** Machine readable available

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

*If the EB is not considered publicly available under the OBS methodology (and thus the answer to Question EB-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EB-2)*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

**Answer:**

e. Not applicable (the document is publicly available)

**Source:**

n/a

**Comment:**

n/a

**Peer Reviewer**

**Opinion:** Agree

**Comments:** N/A

**Government Reviewer**

**Opinion:** Agree

**EB-6b. If you selected option "c" or "d" in question EB-6a, please specify how you determined whether the EB was produced for internal use only, versus not produced at all.**

*If option "a," "b," or "e" was selected in question EB-6a, researchers should mark this question "n/a."*

**Answer:**

n/a

**Source:**

n/a

**Comment:**

n/a

**Peer Reviewer**

**Opinion:** Agree

**Comments:** N/A

**Government Reviewer**

**Opinion:** Agree

**EB-7. If the EB is produced, please write the full title of the EB.**

*For example, a title for the Enacted Budget could be "Appropriation Act n. 10 of 2023."*

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

**Answer:**

APPROVED ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2022/23 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2023

**Source:**

Available online at:

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Approved%20Budget%20Estimates%20FY%202022-23%20Volume%20I-%20Central%20Government.pdf>

**Comment:**

APPROVED ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2022/23 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2023

**Peer Reviewer**

**Opinion:** Agree

**Comments:** For CG APPROVED ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2022/23 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2023 For LG APPROVED ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2022/23 VOLUME II: LOCAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2023 For State owned Enterprises and Public Corporations APPROVED ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2022/23 VOLUME III: VOLUME III: STATE OWNED ENTERPRISES AND PUBLIC CORPORATIONS FOR THE YEAR ENDING ON THE 30TH JUNE 2023

**Government Reviewer**

**Opinion:** Agree

**EB-8. Is there a "citizens version" of the EB?**

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see:*

<https://www.internationalbudget.org/publications/citizens-budgets/>

**Answer:**

a. Yes

**Source:**

Citizen's Guide to the Budget FY 2022-23.pdf

Available online at:

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Citizen%27s%20Guide%20to%20the%20Budget%20FY%202022-23.pdf>

**Comment:**

Citizen version of EP is available

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The Citizen Guide is available online and the link is:

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Citizen%27s%20Guide%20to%20the%20Budget%20FY%202022-23.pdf>

**Government Reviewer**

**Opinion:** Agree

**CB-1. What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire?**

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

*If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.*

**Answer:**

FY 2022-23

**Source:**

Citizen's Guide to the Budget FY 2022-23  
by Ministry of Finance Planning and Economic Development

Available online at:

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Citizen%27s%20Guide%20to%20the%20Budget%20FY%202022-23.pdf>

**Comment:**

FY 2022/23

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The Citizen Guide is available online on:

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Citizen%27s%20Guide%20to%20the%20Budget%20FY%202022-23.pdf>

**Government Reviewer**

**Opinion:** Agree

**CB-2a. For the fiscal year indicated in CB-1, what is the public availability status of the CB?**

If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document (Executive's Budget Proposal or Enacted Budget) you are referring to, and – in the same comment box – which other Citizens Budget is produced and its public availability status.

Remember that publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified by the OBS methodology and that all citizens are able to obtain free of charge. This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

**Answer:**

a. Produced but made available online to the public too late (published after the acceptable time frame)

**Source:**

Citizen's Guide to the Budget FY 2022-23.pdf

**Available online at:**

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Citizen%27s%20Guide%20to%20the%20Budget%20FY%202022-23.pdf>

**Comment:**

It was published online on 2/09/22 - more than 3 months after budget was enacted (20/05/2022)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** The CB for FY 2022/23 was uploaded on September 2nd 2022

**CB-2b. If you selected option "c" or "d" in question CB-2a, please specify how you determined whether the CB was produced for internal use only, versus not produced at all.**

*If option "a," "b," or "e" was selected in question CB-2a, researchers should mark this question "n/a."*

**Answer:**

n/a

**Source:**

n/a

**Comment:**

n/a

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Not Applicable

**Government Reviewer**

**Opinion:** Agree

**CB-3a. If the CB is published, what is the date of publication of the CB?**

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

*If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its dates of publication.*

**Answer:**

02/09/2022

**Source:**

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Citizen%27s%20Guide%20to%20the%20Budget%20FY%202022-23.pdf>

**Comment:**

CB was published late

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-3b. In the box below, please explain how you determined the date of publication of the CB.**

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

**Answer:**

Document properties of the document show that the document was created on 02/09/2022

Javascript code corroborates this.

**Source:**

Citizen's Guide to the Budget 2022/23 produced by the Ministry of Finance Planning and Economic Development

Available online at:

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Citizen%27s%20Guide%20to%20the%20Budget%20FY%202022-23.pdf>

**Comment:**

This is the date the CB was created online. Document properties of the document shows that the document was created on 2nd September, 2022

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** It was using the System administrator's account audit trail

**CB-4. If the CB is published, what is the URL or weblink of the CB?**

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

*If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its URL or weblink.*

**Answer:**

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Citizen%27s%20Guide%20to%20the%20Budget%20FY%202022-23.pdf>

**Source:**

Citizen's Guide to the Budget FY 2022-23

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Citizen%27s%20Guide%20to%20the%20Budget%20FY%202022-23.pdf>

**Comment:**

Citizen's Guide to the Budget FY 2022-23

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The URL

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Citizen%27s%20Guide%20to%20the%20Budget%20FY%202022-23.pdf>

**Government Reviewer**

**Opinion:** Agree

**CB-5. If the CB is produced, please write the full title of the CB.**

*For example, a title for the Citizens Budget could be "Budget 2022 People's Guide" or "2023 Proposed Budget in Brief: A People's Budget Publication."*

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

*If more than one Citizens Budget is produced, for the other CB, indicate the document the CB refers to and, next to it, its full title.*

**Answer:**

Citizens Guide to the Budget FY 2022/23 Produced By Ministry of Finance, Planning and Economic Development

**Source:**

Citizens Guide to the Budget FY 2022/23 Produced By Ministry of Finance, Planning and Economic Development

Available online at:

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Citizen%27s%20Guide%20to%20the%20Budget%20FY%202022-23.pdf>

**Comment:**

Citizens Guide to the Budget FY 2022/23 Produced By Ministry of Finance, Planning and Economic Development

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Full title is Citizen's Guide to the Budget FY 2022/23

**Government Reviewer**

**Opinion:** Agree

**CB-6. If the CB is produced, please indicate which budget document it corresponds to.**

*If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and which budget document it simplifies.*

**Answer:**

The citizen's Budget corresponds to the Enacted Budget.

Available online at:

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Citizen%27s%20Guide%20to%20the%20Budget%20FY%202022-23.pdf>

this is corresponds to the Approved Budget Estimates in produced by the Ministry Finance Planning and Economic Development

**Source:**

Available online at:

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Citizen%27s%20Guide%20to%20the%20Budget%20FY%202022-23.pdf>

**Comment:**

The citizen's Budget corresponds to the Enacted Budget. this is corresponds to the Approved Budget Estimates in produced by the Ministry Finance Planning and Economic Development

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The Citizen's Guide corresponds to the Enacted Budget, which for Uganda's case is called Approved Budget Estimates, particularly for CG. Ther are Approved Budget Estimates for LGs and also for State owned Enterprises and Public Corporations

**Government Reviewer**

**Opinion:** Agree

**Comments:** It corresponds with the enacted budget estimates

**IYRs-1. What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire?**

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

**Answer:**

FY 2021-2022 and FY 2022-23

**Source:**

1. Monthly Performance of the Economy Reports

Available online at: <https://mepd.finance.go.ug/reports.html>

2. Quarterly Budget Performance reports (for various sectors) Available online at: [https://budget.finance.go.ug/library/601#quicktabs-national\\_government\\_documents=1](https://budget.finance.go.ug/library/601#quicktabs-national_government_documents=1)

3. Quarterly State of Economic Reports

Available online at: <https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/publications/QuartelyStateofEconomy/index.jsp?year=2022>



(4) Bi Monthly monetary Policy reports

Available online at: <https://www.bou.or.ug/bou/bouwebsite/MonetaryPolicy/mpreports.html>

Available online at;

1) Quarterly State of the Economy Reports

<https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/publications/QuartelyStateofEconomy/publications/Quarterly-Economic-Reports/2021/Sep/SOE-Report-September-2021.pdf>

<https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/publications/QuartelyStateofEconomy/publications/Quarterly-Economic-Reports/2021/Dec/SOE-report-December-2021.pdf>

2) Quarterly budget performance reports - for each vote

[https://budget.finance.go.ug/library/597#quicktabs-national\\_government\\_documents=1](https://budget.finance.go.ug/library/597#quicktabs-national_government_documents=1)

**Comment:**

FY 2022/23

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Q1 - Q4 2021/22 and Q1 2022/23

**IYRs-2. When are the IYRs made available to the public?**

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for IYRs to be considered publicly available, IYRs must be made available to the public no later than three months after the reporting period ends. If at least seven of the last 12 monthly IYRs, or at least three of the last four quarterly IYRs are not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the IYRs.*

**Answer:**

a. At least every month, and within one month of the period covered

**Source:**

1. Monthly performance of the Economy reports

source: Ministry of Finance Planning and Economic Development

Available online at:<https://mepd.finance.go.ug/reports.html>

PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT

MONTHLY REPORT NOVEMBER 2022

Date: 16/12/22

Available online at: <https://mepd.finance.go.ug/documents/POE/2022/POE-2022-11-NOV.pdf>

PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT

MONTHLY REPORT OCTOBER 2022

Date: 16/ 11/ 22

Available online at: <https://mepd.finance.go.ug/documents/POE/2022/POE-2022-10-OCT.pdf>

PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT

MONTHLY REPORT SEPTEMBER 2022

Date: 14/10/22

Available online at: <https://mepd.finance.go.ug/documents/POE/2022/POE-2022-09-SEP.pdf>

PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT  
MONTHLY REPORT AUGUST 2022

Date: 16/09/22

Available online: <https://mepd.finance.go.ug/documents/POE/2022/POE-2022-08-AUG.pdf>

PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT  
MONTHLY REPORT JULY 2022

Date: 18/08/22

Available online at: <https://mepd.finance.go.ug/documents/POE/2022/POE-2022-07-JUL.pdf>

PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT  
MONTHLY REPORT JUNE 2022

Date: 15/07/22

Available online at: <https://mepd.finance.go.ug/documents/POE/2022/POE-2022-06-JUN.pdf>

2. Quarterly Budget Performance reports (for various sectors)

Available online at: [https://budget.finance.go.ug/library/601#quicktabs-national\\_government\\_documents=1](https://budget.finance.go.ug/library/601#quicktabs-national_government_documents=1)

3. Quarterly State of Economic Reports Available online at:

<https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/publications/QuartelyStateofEconomy/index.jsp?year=2022>

State of the Economy Report December 2022

Date: 28/12/22

Available online at: <https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/publications/QuartelyStateofEconomy/publications/Quarterly-Economic-Reports/2022/Dec/State-of-the-Economy-December-2022.pdf>

State of the Economy Report September 2022

Date: 5/10/22

Available online at: <https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/publications/QuartelyStateofEconomy/publications/Quarterly-Economic-Reports/2022/Sep/2022-SEPTEMBER-SOE.pdf>

State of the Economy Report June 2022

Date: 9/08/2022

Available Online at: <https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/publications/QuartelyStateofEconomy/publications/Quarterly-Economic-Reports/2022/Jun/SOE-report-June-2022-Final.pdf>

State of the Economy Report March 2022

Date: 9/08/22

Available online at: <https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/publications/QuartelyStateofEconomy/publications/Quarterly-Economic-Reports/2022/Mar/SOE-report-March-2022-Final.pdf>

(4) Bi Monthly monetary Policy reports

Available online at: <https://www.bou.or.ug/bou/bouwebsite/MonetaryPolicy/mpreports.html>

Monetary Policy Report February 2022

Date: 9/03/22

Available online at: [https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary\\_Policy\\_Reports/2022/Feb/Monetary-Policy-Report-February-2022.pdf](https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary_Policy_Reports/2022/Feb/Monetary-Policy-Report-February-2022.pdf)

Monetary Policy Report April 2022

Date: 9/05/22

Available online at: [https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary\\_Policy\\_Reports/2022/Apr/Apr-2022-Monetary-Policy-Report.pdf](https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary_Policy_Reports/2022/Apr/Apr-2022-Monetary-Policy-Report.pdf)

Monetary Policy Report June 2022

Date: 7/07/22

Available online at: [https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary\\_Policy\\_Reports/2022/Jun/June-2022-Monetary-Policy-Report-Final.pdf](https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary_Policy_Reports/2022/Jun/June-2022-Monetary-Policy-Report-Final.pdf)

Monetary Policy Report August 2022

Date: 5/10/22

Available online at: [https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary\\_Policy\\_Reports/2022/Aug/August-2022-MPR-FINAL.pdf](https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary_Policy_Reports/2022/Aug/August-2022-MPR-FINAL.pdf)

Monetary Policy Report October 2022

Date: 15/12/22

Available online: [https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary\\_Policy\\_Reports/2022/Oct/October-2022-](https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary_Policy_Reports/2022/Oct/October-2022-)

MPR.pdf

Monetary Policy Report December 2022

Date: 3/01/23

Available online at: [https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary\\_Policy\\_Reports/2022/Dec/December-2022-MPR-FINAL.pdf](https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary_Policy_Reports/2022/Dec/December-2022-MPR-FINAL.pdf)

**Comment:**

IYRs are published at least every month and within one month of the period covered

**Peer Reviewer**

**Opinion:** Agree

**Comments:** IYRs are published monthly for the Performance of the Economy published by Macro Department of Ministry of Finance, Planning and Economic Development (MoFPED). Quarterly reports are produced for the Budget Performance and State of the Economy produced by MoFPED and Bank of Uganda respectively

**Government Reviewer**

**Opinion:** Agree

**IYRs-3a. If the IYRs are published, what are the dates of publication of the IYRs?**

*Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available.*

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2022 should be entered as 05 September 2022. If the document is not published or not produced, please mark this question "n/a."*

**Answer:**

1. Monthly performance of the Economy reports

source: Ministry of Finance Planning and Economic Development

Available online at: <https://mepd.finance.go.ug/reports.html>

PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT  
MONTHLY REPORT DECEMBER 2022

Date: 18th January, 2023

Available online at: <https://mepd.finance.go.ug/documents/POE/2022/POE-2022-12-DEC.pdf>

PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT  
MONTHLY REPORT NOVEMBER 2022

Date: 16 December 2022

Available online at: <https://mepd.finance.go.ug/documents/POE/2022/POE-2022-11-NOV.pdf>

PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT  
MONTHLY REPORT OCTOBER 2022

Date: 16 November 2022

Available online at: <https://mepd.finance.go.ug/documents/POE/2022/POE-2022-10-OCT.pdf>

PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT  
MONTHLY REPORT SEPTEMBER 2022

Date: 14 October 2022

Available online at: <https://mepd.finance.go.ug/documents/POE/2022/POE-2022-09-SEP.pdf>

PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT  
MONTHLY REPORT AUGUST 2022

Date: 16 September 2022

Available online: <https://mepd.finance.go.ug/documents/POE/2022/POE-2022-08-AUG.pdf>

PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT  
MONTHLY REPORT JULY 2022

Date: 18 August 2022

Available online at: <https://mepd.finance.go.ug/documents/POE/2022/POE-2022-07-JUL.pdf>

PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT  
MONTHLY REPORT JUNE 2022

Date: 1 July 2022

Available online at: <https://mepd.finance.go.ug/documents/POE/2022/POE-2022-06-JUN.pdf>

2. Quarterly Budget Performance reports (for various sectors)

Available online at: [https://budget.finance.go.ug/library/601#quicktabs-national\\_government\\_documents=1](https://budget.finance.go.ug/library/601#quicktabs-national_government_documents=1)

3. Quarterly State of Economic Reports Available online at:

<https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/publications/QuartelyStateofEconomy/index.jsp?year=2022>

State of the Economy Report December 2022

Date: 28 December 2022

Available online at: <https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/publications/QuartelyStateofEconomy/publications/Quarterly-Economic-Reports/2022/Dec/State-of-the-Economy-December-2022.pdf>

State of the Economy Report September 2022

Date: 5 October 2022

Available online at: <https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/publications/QuartelyStateofEconomy/publications/Quarterly-Economic-Reports/2022/Sep/2022-SEPTEMBER-SOE.pdf>

State of the Economy Report June 2022

Date: 9 August 2022

Available Online at: <https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/publications/QuartelyStateofEconomy/publications/Quarterly-Economic-Reports/2022/Jun/SOE-report-June-2022-Final.pdf>

State of the Economy Report March 2022

Date: 9 August 2022

Available online at: <https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/publications/QuartelyStateofEconomy/publications/Quarterly-Economic-Reports/2022/Mar/SOE-report-March-2022-Final.pdf>

(4) Bi Monthly monetary Policy reports

Available online at: <https://www.bou.or.ug/bou/bouwebsite/MonetaryPolicy/mpreports.html>

Monetary Policy Report February 2022

Date: 9 March 2022

Available online at: [https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary\\_Policy\\_Reports/2022/Feb/Monetary-Policy-Report-February-2022.pdf](https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary_Policy_Reports/2022/Feb/Monetary-Policy-Report-February-2022.pdf)

Monetary Policy Report April 2022

Date: 9 May 2022

Available online at: [https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary\\_Policy\\_Reports/2022/Apr/Apr-2022-Monetary-Policy-Report.pdf](https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary_Policy_Reports/2022/Apr/Apr-2022-Monetary-Policy-Report.pdf)

Monetary Policy Report June 2022

Date: 7 July 2022

Available online at: [https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary\\_Policy\\_Reports/2022/Jun/June-2022-Monetary-Policy-Report-Final.pdf](https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary_Policy_Reports/2022/Jun/June-2022-Monetary-Policy-Report-Final.pdf)

Monetary Policy Report August 2022

Date: 5 October 2022

Available online at: [https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary\\_Policy\\_Reports/2022/Aug/August-2022-MPR-FINAL.pdf](https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary_Policy_Reports/2022/Aug/August-2022-MPR-FINAL.pdf)

Monetary Policy Report October 2022

Date: 15 December 2022

Available online: [https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary\\_Policy\\_Reports/2022/Oct/October-2022-MPR.pdf](https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary_Policy_Reports/2022/Oct/October-2022-MPR.pdf)

Monetary Policy Report December 2022

Date: 3 January 2023

Available online at: [https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary\\_Policy\\_Reports/2022/Dec/December-](https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary_Policy_Reports/2022/Dec/December-)

2022-MPR-FINAL.pdf

**Source:**

1. Monthly performance of the Economy reports  
source: Ministry of Finance Planning and Economic Development  
Available online at: <https://mepd.finance.go.ug/reports.html>

PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT  
MONTHLY REPORT DECEMBER 2022  
Date: 18th January, 2023  
Available online at: <https://mepd.finance.go.ug/documents/POE/2022/POE-2022-12-DEC.pdf>

PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT  
MONTHLY REPORT NOVEMBER 2022  
Date: 16/12/22  
Available online at: <https://mepd.finance.go.ug/documents/POE/2022/POE-2022-11-NOV.pdf>

PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT  
MONTHLY REPORT OCTOBER 2022  
Date: 16/ 11/ 22  
Available online at: <https://mepd.finance.go.ug/documents/POE/2022/POE-2022-10-OCT.pdf>

PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT  
MONTHLY REPORT SEPTEMBER 2022  
Date: 14/10/22  
Available online at: <https://mepd.finance.go.ug/documents/POE/2022/POE-2022-09-SEP.pdf>

PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT  
MONTHLY REPORT AUGUST 2022  
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PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT  
MONTHLY REPORT JULY 2022  
Date: 18/08/22  
Available online at: <https://mepd.finance.go.ug/documents/POE/2022/POE-2022-07-JUL.pdf>

PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT  
MONTHLY REPORT JUNE 2022  
Date: 15/07/22  
Available online at: <https://mepd.finance.go.ug/documents/POE/2022/POE-2022-06-JUN.pdf>

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3. Quarterly State of Economic Reports Available online at:  
<https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/publications/QuartelyStateofEconomy/index.jsp?year=2022>  
State of the Economy Report December 2022  
Date: 28/12/22  
Available online at: <https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/publications/QuartelyStateofEconomy/publications/Quarterly-Economic-Reports/2022/Dec/State-of-the-Economy-December-2022.pdf>

State of the Economy Report September 2022  
Date: 5/10/22  
Available online at: <https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/publications/QuartelyStateofEconomy/publications/Quarterly-Economic-Reports/2022/Sep/2022-SEPTEMBER-SOE.pdf>

State of the Economy Report June 2022  
Date: 9/08/2022  
Available Online at: <https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/publications/QuartelyStateofEconomy/publications/Quarterly-Economic-Reports/2022/Jun/SOE-report-June-2022-Final.pdf>

State of the Economy Report March 2022  
Date: 9/08/22  
Available online at: <https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/publications/QuartelyStateofEconomy/publications/Quarterly-Economic-Reports/2022/Mar/SOE-report-March-2022-Final.pdf>

(4) Bi Monthly monetary Policy reports

Available online at: <https://www.bou.or.ug/bou/bouwebsite/MonetaryPolicy/mpreports.html>

Monetary Policy Report February 2022

Date: 9/03/22

Available online at: [https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary\\_Policy\\_Reports/2022/Feb/Monetary-Policy-Report-February-2022.pdf](https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary_Policy_Reports/2022/Feb/Monetary-Policy-Report-February-2022.pdf)

Monetary Policy Report April 2022

Date: 9/05/22

Available online at: [https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary\\_Policy\\_Reports/2022/Apr/Apr-2022-Monetary-Policy-Report.pdf](https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary_Policy_Reports/2022/Apr/Apr-2022-Monetary-Policy-Report.pdf)

Monetary Policy Report June 2022

Date: 7/07/22

Available online at: [https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary\\_Policy\\_Reports/2022/Jun/June-2022-Monetary-Policy-Report-Final.pdf](https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary_Policy_Reports/2022/Jun/June-2022-Monetary-Policy-Report-Final.pdf)

Monetary Policy Report August 2022

Date: 5/10/22

Available online at: [https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary\\_Policy\\_Reports/2022/Aug/August-2022-MPR-FINAL.pdf](https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary_Policy_Reports/2022/Aug/August-2022-MPR-FINAL.pdf)

Monetary Policy Report October 2022

Date: 15/12/22

Available online: [https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary\\_Policy\\_Reports/2022/Oct/October-2022-MPR.pdf](https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary_Policy_Reports/2022/Oct/October-2022-MPR.pdf)

Monetary Policy Report December 2022

Date: 3/01/23

Available online at: [https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary\\_Policy\\_Reports/2022/Dec/December-2022-MPR-FINAL.pdf](https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary_Policy_Reports/2022/Dec/December-2022-MPR-FINAL.pdf)

**Comment:**

IYR are published

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** We used document properties

**IYRs-3b. In the box below, please explain how you determined the date of publication of the IYRs.**

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

**Answer:**

Document properties of the various documents indicate the documents were created on the dates highlighted below

**Source:**

1. Monthly performance of the Economy reports

source: Ministry of Finance Planning and Economic Development

Available online at: <https://mepd.finance.go.ug/reports.html>

PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT

MONTHLY REPORT DECEMBER 2022

Date: 18th January, 2023

Available online at: <https://mepd.finance.go.ug/documents/POE/2022/POE-2022-12-DEC.pdf>

PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT  
MONTHLY REPORT NOVEMBER 2022

Date: 16/12/22

Available online at: <https://mepd.finance.go.ug/documents/POE/2022/POE-2022-11-NOV.pdf>

PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT  
MONTHLY REPORT OCTOBER 2022

Date: 16/ 11/ 22

Available online at: <https://mepd.finance.go.ug/documents/POE/2022/POE-2022-10-OCT.pdf>

PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT  
MONTHLY REPORT SEPTEMBER 2022

Date: 14/10/22

Available online at: <https://mepd.finance.go.ug/documents/POE/2022/POE-2022-09-SEP.pdf>

PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT  
MONTHLY REPORT AUGUST 2022

Date: 16/09/22

Available online: <https://mepd.finance.go.ug/documents/POE/2022/POE-2022-08-AUG.pdf>

PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT  
MONTHLY REPORT JULY 2022

Date: 18/08/22

Available online at: <https://mepd.finance.go.ug/documents/POE/2022/POE-2022-07-JUL.pdf>

PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT  
MONTHLY REPORT JUNE 2022

Date: 15/07/22

Available online at: <https://mepd.finance.go.ug/documents/POE/2022/POE-2022-06-JUN.pdf>

2. Quarterly Budget Performance reports (for various sectors)

Available online at: [https://budget.finance.go.ug/library/601#quicktabs-national\\_government\\_documents=1](https://budget.finance.go.ug/library/601#quicktabs-national_government_documents=1)

3. Quarterly State of Economic Reports Available online at:

<https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/publications/QuartelyStateofEconomy/index.jsp?year=2022>

State of the Economy Report December 2022

Date: 28/12/22

Available online at: <https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/publications/QuartelyStateofEconomy/publications/Quarterly-Economic-Reports/2022/Dec/State-of-the-Economy-December-2022.pdf>

State of the Economy Report September 2022

Date: 5/10/22

Available online at: <https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/publications/QuartelyStateofEconomy/publications/Quarterly-Economic-Reports/2022/Sep/2022-SEPTEMBER-SOE.pdf>

State of the Economy Report June 2022

Date: 9/08/2022

Available Online at: <https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/publications/QuartelyStateofEconomy/publications/Quarterly-Economic-Reports/2022/Jun/SOE-report-June-2022-Final.pdf>

State of the Economy Report March 2022

Date: 9/08/22

Available online at: <https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/publications/QuartelyStateofEconomy/publications/Quarterly-Economic-Reports/2022/Mar/SOE-report-March-2022-Final.pdf>

(4) Bi Monthly monetary Policy reports

Available online at: <https://www.bou.or.ug/bou/bouwebsite/MonetaryPolicy/mreports.html>

Monetary Policy Report February 2022

Date: 9/03/22

Available online at: [https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary\\_Policy\\_Reports/2022/Feb/Monetary-Policy-Report-February-2022.pdf](https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary_Policy_Reports/2022/Feb/Monetary-Policy-Report-February-2022.pdf)

Monetary Policy Report April 2022

Date: 9/05/22

Available online at: [https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary\\_Policy\\_Reports/2022/Apr/Apr-2022-Monetary-Policy-Report.pdf](https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary_Policy_Reports/2022/Apr/Apr-2022-Monetary-Policy-Report.pdf)

Monetary Policy Report June 2022

Date: 7/07/22

Available online at: [https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary\\_Policy\\_Reports/2022/Jun/June-2022-Monetary-Policy-Report-Final.pdf](https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary_Policy_Reports/2022/Jun/June-2022-Monetary-Policy-Report-Final.pdf)

Monetary Policy Report August 2022

Date: 5/10/22

Available online at: [https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary\\_Policy\\_Reports/2022/Aug/August-2022-MPR-FINAL.pdf](https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary_Policy_Reports/2022/Aug/August-2022-MPR-FINAL.pdf)

Monetary Policy Report October 2022

Date: 15/12/22

Available online: [https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary\\_Policy\\_Reports/2022/Oct/October-2022-MPR.pdf](https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary_Policy_Reports/2022/Oct/October-2022-MPR.pdf)

Monetary Policy Report December 2022

Date: 3/01/23

Available online at: [https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary\\_Policy\\_Reports/2022/Dec/December-2022-MPR-FINAL.pdf](https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary_Policy_Reports/2022/Dec/December-2022-MPR-FINAL.pdf)

**Comment:**

it is when the documents were published online

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** it is by using document properties

**IBP Comment**

IBP notes that the document creation date in the document property does not imply the publication date. However, the verification tools available support show publication dates.

**IYRs-4. If the IYRs are published, what is the URL or weblink of the IYRs?**

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.*

*If the document is not published at all, researchers should leave this question blank.*

**Answer:**

1. Monthly performance of the Economy reports by Ministry of Finance Planning and Economic Development Available online at: <https://mepd.finance.go.ug/reports.html> PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT MONTHLY REPORT DECEMBER 2022 Date: 18th January, 2023 Available online at: <https://mepd.finance.go.ug/documents/POE/2022/POE-2022-12-DEC.pdf> PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT MONTHLY REPORT NOVEMBER 2022 Date: 16/12/22 Available online at: <https://mepd.finance.go.ug/documents/POE/2022/POE-2022-11-NOV.pdf> PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT MONTHLY REPORT OCTOBER 2022 Date: 16/ 11/ 22 Available online at: <https://mepd.finance.go.ug/documents/POE/2022/POE-2022-10-OCT.pdf> PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT MONTHLY REPORT SEPTEMBER 2022 Date: 14/10/22 Available online at: <https://mepd.finance.go.ug/documents/POE/2022/POE-2022-09-SEP.pdf> PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT MONTHLY REPORT AUGUST 2022 Date: 16/09/22 Available online:<https://mepd.finance.go.ug/documents/POE/2022/POE-2022-08-AUG.pdf> PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT MONTHLY REPORT JULY 2022 Date:18/08/22 Available online at: <https://mepd.finance.go.ug/documents/POE/2022/POE-2022-07-JUL.pdf> PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT MONTHLY REPORT JUNE 2022 Date: 15/07/22 Available online at: <https://mepd.finance.go.ug/documents/POE/2022/POE-2022-06-JUN.pdf> 2. Quarterly Budget Performance reports (for various sectors)



Available online at: [https://budget.finance.go.ug/library/601#quicktabs-national\\_government\\_documents=1](https://budget.finance.go.ug/library/601#quicktabs-national_government_documents=1) 3. Quarterly State of Economic Reports Available online at: <https://www.bou.or.ug/bou/website/bouwebsitecontent/publications/QuartelyStateofEconomy/index.jsp?year=2022> State of the Economy Report December 2022 Date: 28/12/22 Available online at: <https://www.bou.or.ug/bou/website/bouwebsitecontent/publications/QuartelyStateofEconomy/publications/Quarterly-Economic-Reports/2022/Dec/State-of-the-Economy-December-2022.pdf> State of the Economy Report September 2022 Date: 5/10/22 Available online at: <https://www.bou.or.ug/bou/website/bouwebsitecontent/publications/QuartelyStateofEconomy/publications/Quarterly-Economic-Reports/2022/Sep/2022-SEPTEMBER-SOE.pdf> State of the Economy Report June 2022 Date: 9/08/2022 Available Online at: <https://www.bou.or.ug/bou/website/bouwebsitecontent/publications/QuartelyStateofEconomy/publications/Quarterly-Economic-Reports/2022/Jun/SOE-report-June-2022-Final.pdf> State of the Economy Report March 2022 Date: 9/08/22 Available online at: <https://www.bou.or.ug/bou/website/bouwebsitecontent/publications/QuartelyStateofEconomy/publications/Quarterly-Economic-Reports/2022/Mar/SOE-report-March-2022-Final.pdf> (4) Bi Monthly monetary Policy reports Available online at: <https://www.bou.or.ug/bou/website/MonetaryPolicy/mreports.html> Monetary Policy Report February 2022 Date: 9/03/22 Available online at: [https://www.bou.or.ug/bou/website/bouwebsitecontent/MonetaryPolicy/Monetary\\_Policy\\_Reports/2022/Feb/Monetary-Policy-Report-February-2022.pdf](https://www.bou.or.ug/bou/website/bouwebsitecontent/MonetaryPolicy/Monetary_Policy_Reports/2022/Feb/Monetary-Policy-Report-February-2022.pdf) Monetary Policy Report April 2022 Date: 9/05/22 Available online at: [https://www.bou.or.ug/bou/website/bouwebsitecontent/MonetaryPolicy/Monetary\\_Policy\\_Reports/2022/Apr/Apr-2022-Monetary-Policy-Report.pdf](https://www.bou.or.ug/bou/website/bouwebsitecontent/MonetaryPolicy/Monetary_Policy_Reports/2022/Apr/Apr-2022-Monetary-Policy-Report.pdf) Monetary Policy Report June 2022 Date: 7/07/22 Available online at: [https://www.bou.or.ug/bou/website/bouwebsitecontent/MonetaryPolicy/Monetary\\_Policy\\_Reports/2022/Jun/June-2022-Monetary-Policy-Report-Final.pdf](https://www.bou.or.ug/bou/website/bouwebsitecontent/MonetaryPolicy/Monetary_Policy_Reports/2022/Jun/June-2022-Monetary-Policy-Report-Final.pdf) Monetary Policy Report August 2022 Date: 5/10/22 Available online at: [https://www.bou.or.ug/bou/website/bouwebsitecontent/MonetaryPolicy/Monetary\\_Policy\\_Reports/2022/Aug/August-2022-MPR-FINAL.pdf](https://www.bou.or.ug/bou/website/bouwebsitecontent/MonetaryPolicy/Monetary_Policy_Reports/2022/Aug/August-2022-MPR-FINAL.pdf) Monetary Policy Report October 2022 Date: 15/12/22 Available online: [https://www.bou.or.ug/bou/website/bouwebsitecontent/MonetaryPolicy/Monetary\\_Policy\\_Reports/2022/Oct/October-2022-MPR.pdf](https://www.bou.or.ug/bou/website/bouwebsitecontent/MonetaryPolicy/Monetary_Policy_Reports/2022/Oct/October-2022-MPR.pdf) Monetary Policy Report December 2022 Date: 3/01/23 Available online at: [https://www.bou.or.ug/bou/website/bouwebsitecontent/MonetaryPolicy/Monetary\\_Policy\\_Reports/2022/Dec/December-2022-MPR-FINAL.pdf](https://www.bou.or.ug/bou/website/bouwebsitecontent/MonetaryPolicy/Monetary_Policy_Reports/2022/Dec/December-2022-MPR-FINAL.pdf)

**Source:**

1. Monthly performance of the Economy reports by Ministry of Finance Planning and Economic Development

Available online at: <https://mepd.finance.go.ug/reports.html>

PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT MONTHLY REPORT DECEMBER 2022

Date: 18th January, 2023

Available online at: <https://mepd.finance.go.ug/documents/POE/2022/POE-2022-12-DEC.pdf>

PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT MONTHLY REPORT NOVEMBER 2022

Date: 16/12/22

Available online at: <https://mepd.finance.go.ug/documents/POE/2022/POE-2022-11-NOV.pdf>

PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT MONTHLY REPORT OCTOBER 2022

Date: 16/ 11/ 22

Available online at: <https://mepd.finance.go.ug/documents/POE/2022/POE-2022-10-OCT.pdf>

PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT MONTHLY REPORT SEPTEMBER 2022

Date: 14/10/22

Available online at: <https://mepd.finance.go.ug/documents/POE/2022/POE-2022-09-SEP.pdf>

PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT MONTHLY REPORT AUGUST 2022

Date: 16/09/22

Available online: <https://mepd.finance.go.ug/documents/POE/2022/POE-2022-08-AUG.pdf>

PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT MONTHLY REPORT JULY 2022

Date: 18/08/22

Available online at: <https://mepd.finance.go.ug/documents/POE/2022/POE-2022-07-JUL.pdf>

PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT MONTHLY REPORT JUNE 2022

Date: 15/07/22

Available online at: <https://mepd.finance.go.ug/documents/POE/2022/POE-2022-06-JUN.pdf>

2. Quarterly Budget Performance reports (for various sectors)

Available online at: [https://budget.finance.go.ug/library/601#quicktabs-national\\_government\\_documents=1](https://budget.finance.go.ug/library/601#quicktabs-national_government_documents=1)

3. Quarterly State of Economic Reports

Available online at: <https://www.bou.or.ug/bou/website/bouwebsitecontent/publications/QuartelyStateofEconomy/index.jsp?year=2022>

State of the Economy Report December 2022

Date: 28/12/22 Available online at:

<https://www.bou.or.ug/bou/website/bouwebsitecontent/publications/QuartelyStateofEconomy/publications/Quarterly-Economic-Reports/2022/Dec/State-of-the-Economy-December-2022.pdf>

State of the Economy Report September 2022 Date: 5/10/22 Available online at:

<https://www.bou.or.ug/bou/website/bouwebsitecontent/publications/QuartelyStateofEconomy/publications/Quarterly-Economic-Reports/2022/Sep/2022-SEPTEMBER-SOE.pdf>

State of the Economy Report June 2022

Date: 9/08/2022 Available Online at:

<https://www.bou.or.ug/bou/website/bouwebsitecontent/publications/QuartelyStateofEconomy/publications/Quarterly-Economic-Reports/2022/Jun/SOE-report-June-2022-Final.pdf>

State of the Economy Report March 2022

Date: 9/08/22 Available online at:

<https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/publications/QuartelyStateofEconomy/publications/Quarterly-Economic-Reports/2022/Mar/SOE-report-March-2022-Final.pdf>  
(4) Bi Monthly monetary Policy reports  
Available online at: <https://www.bou.or.ug/bou/bouwebsite/MonetaryPolicy/mpreports.html> Monetary Policy Report February 2022  
Date: 9/03/22  
Available online at: [https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary\\_Policy\\_Reports/2022/Feb/Monetary-Policy-Report-February-2022.pdf](https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary_Policy_Reports/2022/Feb/Monetary-Policy-Report-February-2022.pdf) Monetary Policy Report April 2022  
Date: 9/05/22  
Available online at: [https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary\\_Policy\\_Reports/2022/Apr/Apr-2022-Monetary-Policy-Report.pdf](https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary_Policy_Reports/2022/Apr/Apr-2022-Monetary-Policy-Report.pdf)  
Monetary Policy Report June 2022  
Date: 7/07/22  
Available online at: [https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary\\_Policy\\_Reports/2022/Jun/June-2022-Monetary-Policy-Report-Final.pdf](https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary_Policy_Reports/2022/Jun/June-2022-Monetary-Policy-Report-Final.pdf)  
Monetary Policy Report August 2022  
Date: 5/10/22  
Available online at: [https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary\\_Policy\\_Reports/2022/Aug/August-2022-MPR-FINAL.pdf](https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary_Policy_Reports/2022/Aug/August-2022-MPR-FINAL.pdf)  
Monetary Policy Report October 2022  
Date: 15/12/22  
Available online: [https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary\\_Policy\\_Reports/2022/Oct/October-2022-MPR.pdf](https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary_Policy_Reports/2022/Oct/October-2022-MPR.pdf)  
Monetary Policy Report December 2022  
Date: 3/01/23  
Available online at: [https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary\\_Policy\\_Reports/2022/Dec/December-2022-MPR-FINAL.pdf](https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary_Policy_Reports/2022/Dec/December-2022-MPR-FINAL.pdf)

**Comment:**

They are published on various Government websites like Bank of Uganda, Ministry of Finance among others

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** The URL are consistent with the above

**IYRs-5. If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?**

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the IYRs are not publicly available, therefore their machine readability cannot be assessed.*

**Answer:**

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

**Source:**

Macro Data Portal and R AP

<https://mepd.finance.go.ug/apps/macro-data-portal/>

**Comment:**

Macro Data Portal and R API

An online data portal providing access to more than 5000 macroeconomic, financial and social time series on Uganda provided by the Bank of Uganda, MoFPED, UBOS, the World Bank, the IMF, the UN-Comtrade Database and the ILO. Data are provided at the highest available frequency (daily, monthly, quarterly or annual) but can be filtered and aggregated in the portal. Data can be downloaded in various standard formats (Excel, CSV,

TSV, STATA, R, SPSS and SAS). In addition, an API package is provided for the R statistical programming language, allowing users to easily access tidy macroeconomic time series data in R.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** b. Yes, some of the numerical data are available in a machine readable format

**Comments:** Some of the documents are not available in machine readable formats eg the quarterly Budget Performance reports

**Government Reviewer**

**Opinion:** Agree

**Comments:** Machine readable data formats available

**IBP Comment**

IBP notes the reviewer's comment. However, the researcher's response "A" is valid.

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

*If the IYRs are not considered publicly available under the OBS methodology (and thus the answer to Question IYRs-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question IYRs-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

**Answer:**

e. Not applicable (the document is publicly available)

**Source:**

n/a

**Comment:**

n/a

**Peer Reviewer**

**Opinion:** Agree

**Comments:** n/a

**Government Reviewer**

**Opinion:** Agree

**IYRs-6b. If you selected option "c" or "d" in question IYRs-6a, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all.**

If option "a," "b," or "e" was selected in question IYRs-6a, researchers should mark this question "n/a."

**Answer:**

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:**

**Government Reviewer**

**Opinion:**

**IYRs-7. If the IYRs are produced, please write the full title of the IYRs.**

*For example, a title for the In-Year Report could be "Budget Monitoring Report, Quarter 1" or "Budget Execution Report January-March 2022."*

*If In-Year Reports are not produced at all, researchers should mark this question "n/a."*

*Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.*

**Answer:**

1. Monthly performance of the Economy reports

source: Ministry of Finance Planning and Economic Development

Available online at: <https://mepd.finance.go.ug/reports.html>

PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT  
MONTHLY REPORT DECEMBER 2022

Date: 18th January, 2023

Available online at: <https://mepd.finance.go.ug/documents/POE/2022/POE-2022-12-DEC.pdf>

PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT  
MONTHLY REPORT NOVEMBER 2022

Date: 16/12/22

Available online at: <https://mepd.finance.go.ug/documents/POE/2022/POE-2022-11-NOV.pdf>

PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT  
MONTHLY REPORT OCTOBER 2022

Date: 16/ 11/ 22

Available online at: <https://mepd.finance.go.ug/documents/POE/2022/POE-2022-10-OCT.pdf>

PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT  
MONTHLY REPORT SEPTEMBER 2022

Date: 14/10/22

Available online at: <https://mepd.finance.go.ug/documents/POE/2022/POE-2022-09-SEP.pdf>

PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT  
MONTHLY REPORT AUGUST 2022

Date: 16/09/22

Available online: <https://mepd.finance.go.ug/documents/POE/2022/POE-2022-08-AUG.pdf>

PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT  
MONTHLY REPORT JULY 2022

Date: 18/08/22

Available online at: <https://mepd.finance.go.ug/documents/POE/2022/POE-2022-07-JUL.pdf>

PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT  
MONTHLY REPORT JUNE 2022

Date: 15/07/22

Available online at: <https://mepd.finance.go.ug/documents/POE/2022/POE-2022-06-JUN.pdf>

2. Quarterly Budget Performance reports (for various sectors)

Available online at: [https://budget.finance.go.ug/library/601#quicktabs-national\\_government\\_documents=1](https://budget.finance.go.ug/library/601#quicktabs-national_government_documents=1)

3. Quarterly State of Economic Reports Available online at:

<https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/publications/QuartelyStateofEconomy/index.jsp?year=2022>

State of the Economy Report December 2022

Date: 28/12/22

Available online at: <https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/publications/QuartelyStateofEconomy/publications/Quarterly-Economic-Reports/2022/Dec/State-of-the-Economy-December-2022.pdf>

State of the Economy Report September 2022

Date: 5/10/22

Available online at: <https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/publications/QuartelyStateofEconomy/publications/Quarterly-Economic-Reports/2022/Sep/2022-SEPTEMBER-SOE.pdf>

State of the Economy Report June 2022

Date: 9/08/2022

Available Online at: <https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/publications/QuartelyStateofEconomy/publications/Quarterly-Economic-Reports/2022/Jun/SOE-report-June-2022-Final.pdf>

State of the Economy Report March 2022

Date: 9/08/22

Available online at: <https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/publications/QuartelyStateofEconomy/publications/Quarterly-Economic-Reports/2022/Mar/SOE-report-March-2022-Final.pdf>

(4) Bi Monthly monetary Policy reports

Available online at: <https://www.bou.or.ug/bou/bouwebsite/MonetaryPolicy/mpreports.html>

Monetary Policy Report February 2022

Date: 9/03/22

Available online at: [https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary\\_Policy\\_Reports/2022/Feb/Monetary-Policy-Report-February-2022.pdf](https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary_Policy_Reports/2022/Feb/Monetary-Policy-Report-February-2022.pdf)

Monetary Policy Report April 2022

Date: 9/05/22

Available online at: [https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary\\_Policy\\_Reports/2022/Apr/Apr-2022-Monetary-Policy-Report.pdf](https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary_Policy_Reports/2022/Apr/Apr-2022-Monetary-Policy-Report.pdf)

Monetary Policy Report June 2022

Date: 7/07/22

Available online at: [https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary\\_Policy\\_Reports/2022/Jun/June-2022-Monetary-Policy-Report-Final.pdf](https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary_Policy_Reports/2022/Jun/June-2022-Monetary-Policy-Report-Final.pdf)

Monetary Policy Report August 2022

Date: 5/10/22

Available online at: [https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary\\_Policy\\_Reports/2022/Aug/August-2022-MPR-FINAL.pdf](https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary_Policy_Reports/2022/Aug/August-2022-MPR-FINAL.pdf)

Monetary Policy Report October 2022

Date: 15/12/22

Available online: [https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary\\_Policy\\_Reports/2022/Oct/October-2022-MPR.pdf](https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary_Policy_Reports/2022/Oct/October-2022-MPR.pdf)

Monetary Policy Report December 2022

Date: 3/01/23

Available online at: [https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary\\_Policy\\_Reports/2022/Dec/December-2022-MPR-FINAL.pdf](https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary_Policy_Reports/2022/Dec/December-2022-MPR-FINAL.pdf)

**Source:**

1. Monthly performance of the Economy reports

source: Ministry of Finance Planning and Economic Development

Available online at: <https://mepd.finance.go.ug/reports.html>

PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT  
MONTHLY REPORT DECEMBER 2022  
Date: 18th January, 2023  
Available online at: <https://mepd.finance.go.ug/documents/POE/2022/POE-2022-12-DEC.pdf>

PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT  
MONTHLY REPORT NOVEMBER 2022  
Date: 16/12/22  
Available online at: <https://mepd.finance.go.ug/documents/POE/2022/POE-2022-11-NOV.pdf>

PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT  
MONTHLY REPORT OCTOBER 2022  
Date: 16/ 11/ 22  
Available online at: <https://mepd.finance.go.ug/documents/POE/2022/POE-2022-10-OCT.pdf>

PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT  
MONTHLY REPORT SEPTEMBER 2022  
Date: 14/10/22  
Available online at: <https://mepd.finance.go.ug/documents/POE/2022/POE-2022-09-SEP.pdf>

PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT  
MONTHLY REPORT AUGUST 2022  
Date: 16/09/22  
Available online:<https://mepd.finance.go.ug/documents/POE/2022/POE-2022-08-AUG.pdf>

PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT  
MONTHLY REPORT JULY 2022  
Date:18/08/22  
Available online at: <https://mepd.finance.go.ug/documents/POE/2022/POE-2022-07-JUL.pdf>

PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT  
MONTHLY REPORT JUNE 2022  
Date: 15/07/22  
Available online at: <https://mepd.finance.go.ug/documents/POE/2022/POE-2022-06-JUN.pdf>

2. Quarterly Budget Performance reports (for various sectors)  
Available online at: [https://budget.finance.go.ug/library/601#quicktabs-national\\_government\\_documents=1](https://budget.finance.go.ug/library/601#quicktabs-national_government_documents=1)

3. Quarterly State of Economic Reports Available online at:  
<https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/publications/QuartelyStateofEconomy/index.jsp?year=2022>  
State of the Economy Report December 2022  
Date: 28/12/22  
Available online at: <https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/publications/QuartelyStateofEconomy/publications/Quarterly-Economic-Reports/2022/Dec/State-of-the-Economy-December-2022.pdf>

State of the Economy Report September 2022  
Date: 5/10/22  
Available online at: <https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/publications/QuartelyStateofEconomy/publications/Quarterly-Economic-Reports/2022/Sep/2022-SEPTEMBER-SOE.pdf>

State of the Economy Report June 2022  
Date: 9/08/2022  
Available Online at: <https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/publications/QuartelyStateofEconomy/publications/Quarterly-Economic-Reports/2022/Jun/SOE-report-June-2022-Final.pdf>

State of the Economy Report March 2022  
Date: 9/08/22  
Available online at: <https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/publications/QuartelyStateofEconomy/publications/Quarterly-Economic-Reports/2022/Mar/SOE-report-March-2022-Final.pdf>

(4) Bi Monthly monetary Policy reports  
Available online at: <https://www.bou.or.ug/bou/bouwebsite/MonetaryPolicy/mpreports.html>  
Monetary Policy Report February 2022  
Date: 9/03/22  
Available online at: [https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary\\_Policy\\_Reports/2022/Feb/Monetary-Policy-Report-February-2022.pdf](https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary_Policy_Reports/2022/Feb/Monetary-Policy-Report-February-2022.pdf)

Monetary Policy Report April 2022

Date: 9/05/22

Available online at: [https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary\\_Policy\\_Reports/2022/Apr/Apr-2022-Monetary-Policy-Report.pdf](https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary_Policy_Reports/2022/Apr/Apr-2022-Monetary-Policy-Report.pdf)

Monetary Policy Report June 2022

Date: 7/07/22

Available online at: [https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary\\_Policy\\_Reports/2022/Jun/June-2022-Monetary-Policy-Report-Final.pdf](https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary_Policy_Reports/2022/Jun/June-2022-Monetary-Policy-Report-Final.pdf)

Monetary Policy Report August 2022

Date: 5/10/22

Available online at: [https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary\\_Policy\\_Reports/2022/Aug/August-2022-MPR-FINAL.pdf](https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary_Policy_Reports/2022/Aug/August-2022-MPR-FINAL.pdf)

Monetary Policy Report October 2022

Date: 15/12/22

Available online: [https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary\\_Policy\\_Reports/2022/Oct/October-2022-MPR.pdf](https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary_Policy_Reports/2022/Oct/October-2022-MPR.pdf)

Monetary Policy Report December 2022

Date: 3/01/23

Available online at: [https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary\\_Policy\\_Reports/2022/Dec/December-2022-MPR-FINAL.pdf](https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/MonetaryPolicy/Monetary_Policy_Reports/2022/Dec/December-2022-MPR-FINAL.pdf)

**Comment:**

IYRs are published

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-8. Is there a "citizens version" of the IYRs?**

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

**Answer:**

b. No

**Source:**

n/a

**Comment:**

Citizen's version of IYRs is not available

**Peer Reviewer**

**Opinion:** Agree

**Comments:** There are no Citizen's version of the IYRs. These reports are only presented in a relatively high technical way and not easily consumed by an average Uganda

**Government Reviewer**

**Opinion:** Agree

**MYR-1. What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire?**

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

**Answer:**

FY 2021-22

**Source:**

SEMI-ANNUAL BUDGET PERFORMANCE REPORT FY 2021/22 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT FEBRUARY 2022  
Available online at: <https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Semi-Annual%20Budget%20Performance%20Report%20for%20FY%202021-22.pdf>

**Comment:**

FY 2021/22

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The link to the Semi Annual Budget Performance report for FY 2021/2022 is:

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Semi-Annual%20Budget%20Performance%20Report%20for%20FY%202021-22.pdf>

**Government Reviewer**

**Opinion:** Agree

**MYR-2. When is the MYR made available to the public?**

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an MYR to be considered publicly available, it must be made available to the public no later than three months after the reporting period ends (i.e., three months after the midpoint of the fiscal year). If the MYR is not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the MYR.*

**Answer:**

b. Nine weeks or less, but more than six weeks, after the midpoint

**Source:**

SEMI-ANNUAL BUDGET PERFORMANCE REPORT FY 2021/22 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT FEBRUARY 2022  
Available online at: <https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Semi-Annual%20Budget%20Performance%20Report%20for%20FY%202021-22.pdf>

**Comment:**



Document properties of the document shows that the document was created online on 28/02/2022 nine weeks or less but more than six weeks after the mid point

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**MYR-3a. If the MYR is published, what is the date of publication of the MYR?**

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

**Answer:**

28/02/2022

**Source:**

SEMI-ANNUAL BUDGET PERFORMANCE REPORT FY 2021/22 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT FEBRUARY 2022  
Available online at: <https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Semi-Annual%20Budget%20Performance%20Report%20for%20FY%202021-22.pdf>

**Comment:**

MYR was published on 28/02/22

**Peer Reviewer**

Opinion:

**Government Reviewer**

Opinion: Agree

**MYR-3b. In the box below, please explain how you determined the date of publication of the MYR.**

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

**Answer:**

Using Javascript

**Source:**

SEMI-ANNUAL BUDGET PERFORMANCE REPORT FY 2021/22 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT FEBRUARY 2022  
Available online at: <https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Semi-Annual%20Budget%20Performance%20Report%20for%20FY%202021-22.pdf>

**Comment:**

Document properties of the document shows that the document was created online on 28/02/2022

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** The PFM regulation 2016 requires votes to submit their MYRs by January 31st and the minister is required to submit to parliament by February 28th <https://www.finance.go.ug/sites/default/files/Publications/Public%20Finance%20Management%20Regulations%2C%202016.pdf>

**MYR-4. If the MYR is published, what is the URL or weblink of the MYR?**

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

**Answer:**

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Semi-Annual%20Budget%20Performance%20Report%20for%20FY%202021-22.pdf>

**Source:**

SEMI-ANNUAL BUDGET PERFORMANCE REPORT FY 2021/22 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT FEBRUARY 2022 Available online at: <https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Semi-Annual%20Budget%20Performance%20Report%20for%20FY%202021-22.pdf>

**Comment:**

MYR is published

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The URL is <https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Semi-Annual%20Budget%20Performance%20Report%20for%20FY%202021-22.pdf>

**Government Reviewer**

**Opinion:** Agree

**Comments:** <https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Semi-Annual%20Budget%20Performance%20Report%20for%20FY%202021-22.pdf>

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

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.*

*Option "d" applies if the MYR is not publicly available, therefore its machine readability cannot be assessed.*

**Answer:**

c. No

**Source:**

n/a

**Comment:**

n/a

**Peer Reviewer**

**Opinion:** Agree

**Comments:** There is no numerical data available in machine readable format

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

This response has been revised to "D".

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

*If the MYR is not considered publicly available under the OBS methodology (and thus the answer to Question MYR-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question MYR-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

**Answer:**

e. Not applicable (the document is publicly available)

**Source:**

n/a

**Comment:**

MYR is published

**Peer Reviewer**

**Opinion:** Agree

**Comments:** N/A. In Uganda, the MYR (which is the Semi Annual Budget performance report) is published online and a few hard copies are made, since it is a voluminous document

**Government Reviewer**

**Opinion:** Agree

**MYR-6b. If you selected option "c" or "d" in question MYR-6a, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all.**

*If option "a," "b," or "e" was selected in question MYR-6a, researchers should mark this question "n/a."*

**Answer:**

n/a

**Source:**

n/a

**Comment:**

n/a

**Peer Reviewer**

**Opinion:** Agree

**Comments:** n/a

**Government Reviewer**

**Opinion:** Agree

**MYR-7. If the MYR is produced, please write the full title of the MYR.**

*For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2021/22" or "Mid-Year Report on the 2022 National Budget."*

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

**Answer:**

SEMI-ANNUAL BUDGET PERFORMANCE REPORT FY 2021/22 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT FEBRUARY 2022

**Source:**

SEMI-ANNUAL BUDGET PERFORMANCE REPORT FY 2021/22 By MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT

Available online at: <https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Semi-Annual%20Budget%20Performance%20Report%20for%20FY%202021-22.pdf>

**Comment:**

MYR is published

**Peer Reviewer**

**Opinion:** Agree

**Comments:** SEMI-ANNUAL BUDGET PERFORMANCE REPORT FY 2021/22  
<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Semi-Annual%20Budget%20Performance%20Report%20for%20FY%202021-22.pdf>

**Government Reviewer**

**Opinion:** Agree

**MYR-8. Is there a "citizens version" of the MYR?**

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is*

happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>

**Answer:**

b. No

**Source:**

n/a

**Comment:**

there is no citizens version of the MYR

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-1. What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire?**

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

**Answer:**

FY 2021-22

**Source:**

ANNUAL BUDGET PERFORMANCE REPORT FY 2021/22 by MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT

Available online at:

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Annual%20Budget%20Performance%20Report%20FY%202021-22.pdf>

**Comment:**

FY 2021/22

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-2. When is the YER made available to the public?**

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an YER to be considered publicly available, it must be made available to the public no later than one year after the fiscal year to which it corresponds. If the YER is not released to the public within one year after the end of the fiscal year to which it corresponds, option "d" applies.*

Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the YER.

**Answer:**

a. Six months or less after the end of the budget year

**Source:**

ANNUAL BUDGET PERFORMANCE REPORT FY 2021/22 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT SEPTEMBER, 2022

Available online

at:<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Annual%20Budget%20Performance%20Report%20FY%202021-22.pdf>

**Comment:**

Document properties of the document shows that it was created on 20/09/2022

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-3a. If the YER is published, what is the date of publication of the YER?**

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

**Answer:**

20/09/2022

**Source:**

ANNUAL BUDGET PERFORMANCE REPORT FY 2021/22 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT SEPTEMBER, 2022

Available online

at:<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Annual%20Budget%20Performance%20Report%20FY%202021-22.pdf>

**Comment:**

YER was published on 20/09/2022

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-3b. In the box below, please explain how you determined the date of publication of the YER.**

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

**Answer:**

Document properties of the document shows that it was created on 20/09/2022

**Source:**

ANNUAL BUDGET PERFORMANCE REPORT FY 2021/22 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT SEPTEMBER, 2022

Available online

at:<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Annual%20Budget%20Performance%20Report%20FY%202021-22.pdf>

**Comment:**

Document properties of the document shows that it was created on 20/09/2022

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** It is by the System Administrators Account Audit trail

**IBP Comment**

Further check using Javascript corroborates the publication date by the researcher.

**YER-4. If the YER is published, what is the URL or weblink of the YER?**

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

**Answer:**

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Annual%20Budget%20Performance%20Report%20FY%202021-22.pdf>

**Source:**

ANNUAL BUDGET PERFORMANCE REPORT FY 2021/22 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT SEPTEMBER, 2022

available online at:

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Annual%20Budget%20Performance%20Report%20FY%202021-22.pdf>

**Comment:**

YER is published

**Peer Reviewer**

**Opinion:** Agree

**Comments:**

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Annual%20Budget%20Performance%20Report%20FY%202021-22.pdf>

**Government Reviewer**

**Opinion:** Agree

**Comments:**

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Annual%20Budget%20Performance%20Report%20FY%202021-22.pdf>

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

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the YER is not publicly available, therefore its machine readability cannot be assessed.*

**Answer:**

c. No

**Source:**

ANNUAL BUDGET PERFORMANCE REPORT FY 2021/22 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT SEPTEMBER, 2022

Available online at:

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Annual%20Budget%20Performance%20Report%20FY%202021-22.pdf>

**Comment:**

Numerical data in YER is only available in PDF format

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

*If the YER is not considered publicly available under the OBS methodology (and thus the answer to Question YER-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question YER-2)*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

**Answer:**

e. Not applicable (the document is publicly available)

**Source:**

n/a

**Comment:**

the document is publicly available



**Peer Reviewer**  
Opinion: Agree

**Government Reviewer**  
Opinion: Agree

**YER-6b. If you selected option "c" or "d" in question YER-6a, please specify how you determined whether the YER was produced for internal use only, versus not produced at all.**

*If option "a," "b," or "e" was selected in question YER-6a, researchers should mark this question "n/a."*

**Answer:**

n/a

**Source:**

n/a

**Comment:**

n/a

**Peer Reviewer**  
Opinion: Agree

**Government Reviewer**  
Opinion: Agree

**YER-7. If the YER is produced, please write the full title of the YER.**

*For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2022" or "Annual Report 2021 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."*

**Answer:**

ANNUAL BUDGET PERFORMANCE REPORT FY 2021/22 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT SEPTEMBER, 2022

**Source:**

ANNUAL BUDGET PERFORMANCE REPORT FY 2021/22 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT SEPTEMBER, 2022

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Annual%20Budget%20Performance%20Report%20FY%202021-22.pdf>

**Comment:**

the YER is produced

**Peer Reviewer**  
Opinion: Agree

Comments: ANNUAL BUDGET PERFORMANCE REPORT FY 2021/22

**Government Reviewer**  
Opinion: Agree

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

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

**Answer:**

b. No

**Source:**

n/a

**Comment:**

citizens version of the YER is no produced

**Peer Reviewer**

**Opinion:** Agree

**Comments:** In Uganda, Citizen version (or Guide) is only for the Approved Budget Estimates (CG)

**Government Reviewer**

**Opinion:** Agree

**AR-1. What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire?**

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

**Answer:**

FY 2020-21

**Source:**

REPORT OF THE AUDITOR GENERAL TO PARLIAMENT FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2021 Available online at:

<https://www.oag.go.ug/viewmegareport/1>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** At the time of assessment the audit report available was in respect of FY2020/2021

**AR-2. When is the AR made available to the public?**

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an AR to be considered publicly available, it must be made available to the public no later than 18 months after the end of the fiscal year to which it corresponds. If the AR is not released to the public at least 18 months after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the AR.*

**Answer:**

b. 12 months or less, but more than six months, after the end of the budget year

**Source:**

REPORT OF THE AUDITOR GENERAL TO PARLIAMENT FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2021  
Available online at: <https://www.oag.go.ug/viewmegareport/1>

**Comment:**

Document properties of the document highlight that the document was created on 19/01/22 which is within six months or less after the end of the budget year

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The law provides that the Audit Report should be made available to Parliament by 31st December eg the AR of FY 2021/2022 should be submitted to Parliament by 31st December 2022. However, publishing online may take a couple of days or weeks

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

IBP revised this from "A" to B" given that the year end is June 30, 2021, and the document was published on January 19, 2022, which is more than six months.

**AR-3a. If the AR is published, what is the date of publication of the AR?**

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

**Answer:**

19/01/2022

**Source:**

Source: REPORT OF THE AUDITOR GENERAL TO PARLIAMENT FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2021  
Available online at: <https://www.oag.go.ug/viewmegareport/1>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The link is: <https://www.oag.go.ug/viewmegareport/1>

**Government Reviewer**

**Opinion:** Agree

**AR-3b. In the box below, please explain how you determined the date of publication of the AR.**

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

**Answer:**

Document properties of the document highlight that the document was created on 19/01/22

**Source:**

REPORT OF THE AUDITOR GENERAL TO PARLIAMENT FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2021

Available online at: <https://www.oag.go.ug/viewmegareport/1>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-4. If the AR is published, what is the URL or weblink of the AR?**

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

**Answer:**

<https://www.oag.go.ug/viewmegareport/1>

**Source:**

REPORT OF THE AUDITOR GENERAL TO PARLIAMENT FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2021

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** <https://www.oag.go.ug/viewmegareport/1>

**Government Reviewer**

**Opinion:** Agree

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

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the AR is not publicly available, therefore its machine readability cannot be assessed.*

**Answer:**

c. No

**Source:**

<https://www.oag.go.ug/viewmegareport/1>

**Comment:**

Numerical data in AR is in PDF format

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

*If the AR is not considered publicly available under the OBS methodology (and thus the answer to Question AR-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question AR-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

**Answer:**

e. Not applicable (the document is publicly available)

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** N/A

**Government Reviewer**

**Opinion:** Agree

**Comments:** The report is publicly available on the above referenced website.

**AR-6b. If you selected option "c" or "d" in question AR-6a, please specify how you determined whether the AR was produced for internal use only, versus not produced at all.**

*If option "a," "b," or "e" was selected in question AR-6a, researchers should mark this question "n/a."*

**Answer:**

n/a

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** n/a

**Government Reviewer**

**Opinion:** Agree

**AR-7. If the AR is produced, please write the full title of the AR.**

*For example, a title for the Audit Report could be "Annual General Reports of the Controller and Auditor General." If the document is not produced at all, researchers should mark this question "n/a."*

**Answer:**

REPORT OF THE AUDITOR GENERAL TO PARLIAMENT FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2021 OFFICE OF THE AUDITOR GENERAL UGANDA DECEMBER, 2021

**Source:**

<https://www.oag.go.ug/viewmegareport/1>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** REPORT OF THE AUDITOR GENERAL TO PARLIAMENT FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2021

**Government Reviewer**

**Opinion:** Agree

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

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

**Answer:**

b. No

**Source:**

Key highlights / Annual report of the Auditor General to Parliament for the Financial Year ended 30th June 2021

Available online at:

<https://www.oag.go.ug/viewmegareport/3>

**Comment:**

Key highlights / Annual report of the Auditor General to Parliament for the Financial Year ended 30th June 2021 is an abridged version of the main big report.

It summarizes the AR thus earlier for citizen's to read and interpret

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** b. No

**Comments:** While the OAG submits a summarised version to Parliament of the Audit Report, this to me is not necessarily a Citizen's version. In my view, a citizen's version should be easy to read, small in size (not bulky in anyway), with infographics etc. This is not the case with the OAG AR version to Parliament. See the link of the summary version to Parliament <https://www.oag.go.ug/viewmegareport/3>

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

This response has been revised to a "B" based on further evidence.

**GQ-1a. Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.**

*GQ-1a asks the researcher to list any government websites or portals where fiscal information can be found. For example, in New Zealand the Treasury website (<http://www.treasury.govt.nz/>) hosts important budget-related information, including the Pre-Budget Statement, the Executive's Budget Proposal, the Citizens Budget, In-Year Reports, the Mid-Year Review, and the Year-End Report. In addition, New Zealand's Parliamentary Counsel Office (<http://www.legislation.govt.nz/>) posts the Enacted Budget while the Controller and Auditor-General website (<http://www.oag.govt.nz/>) publishes the annual Audit Report. The New Zealand researcher would provide the links to each of these sites. Other countries have developed portals that include fiscal information, though not in the "documents" format. For example, these portals have been created by Mexico (<https://www.transparenciapresupuestaria.gob.mx/>) and Brazil (<http://www.portaltransparencia.gov.br/>). Some countries have both a website and a portal. The Brazilian government, for example, apart from the Transparency Portal, has a dedicated website for the federal budget, where all key documents and other information can be found (<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento>). Researchers should include details about all of the relevant websites and/or portals that can be used to access budget information.*

**Answer:**

a. Yes

**Source:**

<https://www.finance.go.ug/>

<https://budget.finance.go.ug/> hosts important budget-related information, including the Pre-Budget Statement, the Executive's Budget Proposal, the Citizens Budget, some in-Year Reports, the Mid-Year Review, and the Year-End Report

<https://mepd.finance.go.ug/> hosts Data Access and Interactive Web-Applications like the Macro Data Portal and R API

<https://bou.or.ug/bou/bouwebsite/BOU-HOME> hosts reports on state of the Economy and Bi monthly Monetary Policy reports  
<https://www.ura.go.ug/> hosts statistics on Annual fiscal trends, Revenue performance reports.

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** In addition, there is <https://otims.finance.go.ug/>, which presents information on fiscal transfers, particularly to Local Governments

**Government Reviewer**

**Opinion:** Agree

**Comments:** The above links are functional

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

<http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

*GQ-1b, GQ-1c, and GQ-1d ask about whether governments publish specific types of content on their websites/portals: (a) consolidated files that contain disaggregated revenue and/or expenditure information for the current fiscal year; (b) consolidated files that contain disaggregated revenue and/or expenditure information for multiple years in consistent formats; and (c) infographics/visualizations or other similar tools used to simplify data access and analysis. Researchers should provide the links to relevant webpages and some explanations of what they contain.*

**Answer:**

a. Yes, both revenue and expenditure data can be downloaded as a consolidated file

**Source:**

1) <https://budget.finance.go.ug/dashboard/>

Comment: On the Ministry of Finance website, there is a dashboard where excel files of data sets for revenue and expenditure are uploaded for the budget year as well as for a multi-year period

2) <https://mepd.finance.go.ug/apps/macro-data-portal/>

Comment: on the Macroeconomic Policy department website contains a link to the Macro Data Portal and R API which is hosts an online data portal providing access to more than 5000 macroeconomic, financial and social time series on Uganda provided by the Bank of Uganda, MoFPED, UBOS, the World Bank, the IMF, the UN-Comtrade Database and the ILO.

Data that is found on this portal includes;

(i) Produced by the Ministry of Finance Planning and Economic Development

Performance of the Economy, overall Fiscal Operations, Domestic revenues, Total Expenditures, Budget support disbursements, Adjusted Macro Economic indicators.

(ii) Produced by Bank of Uganda

Selected Macroeconomic Indicators (like stock of Government treasury bills and bonds, External Debt Servicing, interest rates, exchange rates, inflation among others) that are reported on in the Quarterly state of the economy reports and bi monthly Monetary Policy reports.

<https://bou.or.ug/bou/bouwebsite/bouwebsitecontent/publications/QuartelyStateofEconomy/index.jsp?year=2022>

3) <https://www.ura.go.ug/>

Comment: Machine readable files (in excel) are found under publications, the statistics and the finally fiscal trends

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** While i agree, there is lots of budget documents whose numerical data is not available in machine readable formats eg the quarterly budget performance reports, semi and annual budget performance reports etc

**Government Reviewer**

**Opinion:** Agree



GQ-1c. On these websites/portals, can disaggregated revenue and/or expenditure data in consolidated, machine readable files be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation. For more information on machine readability, see: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

**Answer:**

a. Yes, both revenue and expenditure data can be downloaded for multiple years in consistent formats

**Source:**

1) <https://budget.finance.go.ug/dashboard/>

Comment: On the Ministry of Finance website, there is a dashboard where excel files of data sets for revenue and expenditure are uploaded for the budget year as well as for a multi-year period

2) <https://mepd.finance.go.ug/apps/macro-data-portal/>

Comment: on the Macroeconomic Policy department website contains a link to the Macro Data Portal and R API which is hosts an online data portal providing access to more than 5000 macroeconomic, financial and social time series on Uganda provided by the Bank of Uganda, MoFPED, UBOS, the World Bank, the IMF, the UN-Comtrade Database and the ILO.

Data that is found on this portal includes;

(i) Produced by the Ministry of Finance Planning and Economic Development

Performance of the Economy, overall Fiscal Operations, Domestic revenues, Total Expenditures, Budget support disbursements, Adjusted Macro Economic indicators.

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

GQ-1d. On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

*GQ-1d asks the researcher to list any government websites or portals where infographics/visualizations or other similar tools used to simplify data access and analysis are present. For example, in South Africa the Vulekamali portal (<https://vulekamali.gov.za>) is a project by the National Treasury which contains visualizations of the Consolidated Budget Summary, by departments budget, by division of revenue and by infrastructure budget distribution. (See for example <https://vulekamali.gov.za/2022-23/national/departments/basic-education/>). Other countries that have developed portals that include fiscal visualization and graphics include: Brazil's Transparency Portal (<https://portaldatransparencia.gov.br/>), which presents line graphs, bar graphs, pie charts, and visual maps of electronic invoices, public expenditure, public revenue, annual budget, transferred resources, resources transferred by location of beneficiary, among other information. (<https://portaldatransparencia.gov.br/orcamento> and <https://portaldatransparencia.gov.br/transferencias>). Additionally, United States Department of the Treasury, Fiscal Data portal (<https://fiscaldata.treasury.gov/>) is a one-stop shop for federal financial data that uses charts, exhibits, and figures.*

**Answer:**

a. Yes

**Source:**

1) <https://budget.finance.go.ug/dashboard/>

Comment:

On the Ministry of Finance website, info graphics are used to simplify data access and analysis. Some of the info graphics presented information on:

i) Approved Budget Data which is categorized by;

- sphere that is Local and Nation

- Fund type; that is Appropriation in Aid, Aerears, Donor, External Financing, Government Development, Non-wage recurrent, wage, wage recurrent
- Sector; that is Agriculture, Education, Health, Energy and Mineral Development among others.
- Programme
- Sub program among others

ii) Comparisons of Approved Budgets, Funds Released (Quarterly) and Expenditure

Information is categorized by Financial Year

2) <https://mepd.finance.go.ug/apps/macro-data-portal/>

Comment:

On the Macro data portal, info graphics are used to simplify data access and analysis to more than 5000 macroeconomic, financial and social time series on Uganda provided by the Bank of Uganda, MoFPED, UBOS, the World Bank, the IMF, the UN-Comtrade Database and the ILO. The Infographics are found under correlations and plot icons and the present data on;

(i) Produced by the Ministry of Finance Planning and Economic Development

Performance of the Economy, overall Fiscal Operations, Domestic revenues, Total Expenditures, Budget support disbursements, Adjusted Macro Economic indicators.

(ii) Produced by Bank of Uganda

Selected Macroeconomic Indicators (like stock of Government treasury bills and bonds, External Debt Servicing, interest rates, exchange rates, inflation among others) that are reported on in the Quarterly state of the economy reports and bi monthly Monetary Policy reports.

<https://bou.or.ug/bou/bouwebsite/bouwebsitecontent/publications/QuartelyStateofEconomy/index.jsp?year=2022>

Comment:

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**GQ-2. Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.**

*GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (<http://kenyalaw.org:8181/exist/kenyalex/actview.xql?actid=No.%2018%20of%202012>), and the Macedonian researcher may include a link to its State Audit Law (<https://finance.gov.mk/wp-content/uploads/2009/05/Audit-law.pdf>). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.*

**Answer:**

a. Yes

**Source:**

Yes

Source:

Constitution of Republic of Uganda, 1995 as amended

[https://www.statehouse.go.ug/sites/default/files/attachments/Constitution\\_1995.pdf](https://www.statehouse.go.ug/sites/default/files/attachments/Constitution_1995.pdf)

THE PUBLIC FINANCE MANAGEMENT ACT, 2015

[https://www.ugandainvest.go.ug/wp-content/uploads/2016/02/Uganda\\_Public\\_Finance\\_Management\\_Act\\_2015\\_3.pdf](https://www.ugandainvest.go.ug/wp-content/uploads/2016/02/Uganda_Public_Finance_Management_Act_2015_3.pdf)

THE NATIONAL AUDIT ACT, 2008

<https://www.oag.go.ug/nationalauditact>

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** The PFM Act 2015, The Constitution of the Republic of Uganda 1995, the National Audit Act 2008

**GQ-3. Is there at least one additional law regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.**

*The third and last question asks researchers to list any additional laws regulating access to information, transparency, or citizens' participation that are relevant for the promotion of budget transparency and citizen participation in budget processes. These might include legislation related to access to information, to planning processes, or to public administration more generally. India's Right to Information Act of 2005 (<https://www.ncess.gov.in/facilities/central-public-information-officer/rti-act-details.html>) is an example of this type of law. For more information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, see: <https://www.rti-rating.org/country-data/> and <https://www.constituteproject.org/>.*

**Answer:**

a. Yes

**Source:**

Yes

Access to Information Act, 2005

<http://judiciary.go.ug/files/downloads/access%20to%20informatioinformation%20Act2005.pdf>

<https://www.parliament.go.ug/cmisis/views/8ece827b-764c-4941-8721-39c446b057e5%253B1.0>

THE PUBLIC FINANCE MANAGEMENT ACT, 2015

Section 2. Purpose of Act. (b) the processes for the preparation, approval and management of a transparent, credible and predictable annual budget; Section 9. Budget Framework Paper. (1) Each Accounting Officer shall, in consultation with the relevant stakeholders, prepare a Budget Framework Paper for the vote, taking into consideration balanced development, gender and equity responsiveness and shall submit the Budget Framework Paper to the Minister.

Section 12. Parliament to analyse policy issues. (2) Parliament shall ensure that public resources are held and utilised in a transparent, accountable, efficient, effective and sustainable manner and in accordance with the Charter for Fiscal Responsibility and the Budget Framework Paper.

Section 13. Annual budget. (2) The proposed annual budget shall be prepared in consultation with the relevant stakeholders.

[https://www.ugandainvest.go.ug/wp-content/uploads/2016/02/Uganda\\_Public\\_Finance\\_Management\\_Act\\_2015\\_3.pdf](https://www.ugandainvest.go.ug/wp-content/uploads/2016/02/Uganda_Public_Finance_Management_Act_2015_3.pdf)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** file:///C:/Users/Administrator/Downloads/national-audit-act-2008.pdf

[https://www.finance.go.ug/sites/default/files/Uganda%20Public%20Finance%20Management%20Act%202015\\_0.pdf](https://www.finance.go.ug/sites/default/files/Uganda%20Public%20Finance%20Management%20Act%202015_0.pdf)

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

**GUIDELINES:**

*Question 1 addresses the presentation of expenditure by administrative unit. This information indicates which government entity (ministry, department, or agency, or MDAs) will be responsible for spending the funds and, ultimately, held accountable for their use.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all administrative units, accounting for all expenditures, in the budget year. To answer "b," the administrative units shown individually, in the Executive's Budget Proposal or its supporting documentation, must account for at least two-thirds of all expenditures in the budget year. In other words, the sum of the expenditures assigned to the*

individual MDAs (education, health, infrastructure, interior, defense, etc.) must account for at least two-thirds of the total expenditure budgeted for that particular year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents administrative units that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by administrative unit.

**Answer:**

a. Yes, administrative units accounting for all expenditures are presented.

**Source:**

DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2022/23 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2023

Recurrent and Development expenditure projections for Central Government Ministries, Departments and Agencies details at the Vote Level Page 1 to page 2041

Annex 3: Draft Estimates by Programme for FY 2022/23 page 2049, ANNEX 4: MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF)2021/22 - 2023/24(Excl. Arrears and AIA) page 2050 to page 2070, Annex 5: Draft Estimates by Vote and Sub-Sub Programme for FY 2022/23. Page 2090 to page 2105, Annex 9: Aggregate Draft Estimates by Vote FY 2022/23 Page 2123 to page 2127

**Comment:**

DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2022/23 presents expenditures for the budget year that are classified by administrative unit. For instance, in this document, expenditures are presented for each Ministry Departments within the ministries and the Agencies.

Available online:

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Central%20Governments%20Draft%20Budget%20Estimates%20Volume%201%20FY%202022-23.pdf>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

*Question 2 addresses the presentation of expenditure by functional classification. This classification indicates the programmatic purpose, sector, or objective for which the funds will be used, such as health, education, or defense. Administrative units are not necessarily aligned with functional classifications. For instance, in one country all functions connected with water supply (which fall into the "Housing" function) may be undertaken by a single government agency, while in another country they may be distributed across the Ministries of Environment, Housing, and Industrial Development. In the latter case, three ministries have programs addressing water supply, so three ministries contribute to one function. Similarly, some administrative units may conduct activities that cut across more than one function. For instance, in the example above, some programs of the Ministry of Environment would also be classified in the "environmental protection" function.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by functional classification.*

**Answer:**

a. Yes, expenditures are presented by functional classification.

**Source:**

Yes

Annex 6: Draft Estimates by Vote and Project for FY 2022/23 from page 2106 to page 2119, Annex 5: Draft Estimates by Vote and Sub-Sub Programme for FY 2022/23. Page 2090 to page 2105, ANNEX 4: MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF)2021/22 - 2023/24(Excl. Arrears and AIA) page 2050 to page 2089

Available online:

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Central%20Governments%20Draft%20Budget%20Estimates%20Volume%201%20FY%202022-23.pdf>

Comment: The EBP presents expenditures by functional classification.

Available online:

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Central%20Governments%20Draft%20Budget%20Estimates%20Volume%201%20FY%202022-23.pdf>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

*GUIDELINES:*

*Question 3 asks whether a country's functional classification meets international standards. To answer "a," a country's functional classification must be aligned with the OECD and the UN's Classification of the Functions of Government (COFOG), or provide a cross-walk between the national functional presentation and COFOG.*

*The OECD Best Practices for Budget Transparency can be viewed at <http://www.oecd.org/gov/budgeting/Best%20Practices%20Budget%20Transparency%20-%20complete%20with%20cover%20page.pdf>*

*COFOG can be viewed at [https://unstats.un.org/unsd/publication/SeriesM/SeriesM\\_84E.pdf](https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf) or at <http://www.imf.org/external/pubs/ft/qfs/manual/pdf/ch6ann.pdf>.*

**Answer:**

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

**Source:**

Annex 6: Draft Estimates by Vote and Project for FY 2022/23 from page 2106 to page 2119, Annex 5: Draft Estimates by Vote and Sub-Sub Programme for FY 2022/23. Page 2090 to page 2105, ANNEX 4: MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF)2021/22 - 2023/24(Excl. Arrears and AIA) page 2050 to page 2070

Available online:

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Central%20Governments%20Draft%20Budget%20Estimates%20Volume%201%20FY%202022-23.pdf>

Comment: The functional classification is not compatible with international standards

**Comment:**

The functional classification is not compatible with international standards

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** The functional classification of executives Budget proposals is not fully compatible with the COFOG international standards.

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

*GUIDELINES:*

*Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits. Please note that a presentation of expenditures by current and capital expenditures without additional disaggregation or detail will not qualify as an economic classification.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by economic classification.*

**Answer:**

a. Yes, expenditures are presented by economic classification.

**Source:**

Source: Source: DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2022/23 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2023  
Table V4: Summary Vote by economic classification for example Page 5, Page 21, page 36, page 59, page 71, page 87, Page 103

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

*GUIDELINES:*

*Question 5 asks whether a country's economic classification meets international standards. To answer "a," a country's economic classification must be consistent with the International Monetary Fund's (IMF) 2001 Government Finance Statistics (GFS). The GFS economic classification is presented here: <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>. To learn more about Government Finance Statistics also refer to the entire IMF 2001 GFS manual (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf>).*

**Answer:**

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

**Source:**

Table V4: Summary Vote by economic classification for example Page 5, Page 21, page 36, page 59, page 71, page 87, Page 103  
Budget Expenditure Classifications (Chart of Accounts) Page vii to Page xxiii  
Comment: The Economic classification is compatible with international standards

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

*Question 6 asks whether expenditures are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should treat the term "program" as meaning any level of detail below an administrative unit – that is, any programmatic grouping that is below the ministry, department, or agency level. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, in the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures in the budget year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.*

*Budget decisions for the upcoming year can also affect the parameters of future budgets. It is therefore useful to estimate revenues and expenditures for multi-year periods, understanding that these estimates might be revised as circumstances change. Sometimes referred to as a Medium Term Expenditure Framework (MTEF), a three-year period – that is, the budget year plus two more years – is generally considered an appropriate horizon for budgeting and planning.*

**Answer:**

a. Yes, programs accounting for all expenditures are presented.

**Source:**

Recurrent and Development expenditure projections for Central Government Ministries, Departments and Agencies details at the Vote Level Page 1 to page 2041

Source: DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2022/23 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2023

Available online at:

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Central%20Governments%20Draft%20Budget%20Estimates%20Volume%201%20FY%202022-23.pdf>

**Comment:**

The Executive's Budget Proposal presents expenditures for all individual programs for FY 2022/23. For instance, under each Ministry, all the different Programmes within a Ministry are presented as vote functions. For instance, under the Ministry of Health Vote, a summary of vote Estimates by programme and sub – sub program is given. Table VI page 313. These are further broken down into summary of vote estimate by sub – sub program, Department and project. Table V2 page 314 to page 315.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**7. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

**GUIDELINES:**

*Question 7 asks if multi-year expenditure estimates are presented by any one of the three expenditure classifications – by administrative, economic, and*

functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on.

To answer “a,” the Executive’s Budget Proposal or its supporting documentation must present expenditure estimates by all three of the expenditure classifications for at least two years beyond the budget year. To answer “b,” multi-year expenditure estimates must be presented by two of these three classifications. A “c” answer applies if multi-year expenditure estimates are presented by one of the three classifications. Answer “d” applies if multi-year expenditure estimates are not presented by any of the three classifications.

**Answer:**

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

**Source:**

Annex 4: Medium Term Expenditure Framework (MTEF) 2021/22 - 2026/27. Page 2050 to 2089

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Central%20Governments%20Draft%20Budget%20Estimates%20Volume%201%20FY%202022-23.pdf>

**Comment:**

The Executive’s Budget Proposal presents expenditures for all individual programs for FY 2022/23. For instance, under each Ministry, all the different Programmes within a Ministry are presented as vote functions. For instance, under the Ministry of Health Vote, a summary of vote Estimates by programme and sub – sub program is given. Table VI page 313. These are further broken down into summary of vote estimate by sub – sub program, Department and project. Table V2 page 314 to page 315.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Yes it is presented in the Medium Term Expenditure Framework (MTEF)

**Government Reviewer**

**Opinion:** Agree

**7b. Based on the response to Question 7, check the box(es) to identify which expenditure classifications have estimates for a multi-year period in the Executive’s Budget Proposal?**

**Answer:**

Economic classification  
Administrative classification  
Functional classification

**Source:**

Annex 4: Medium Term Expenditure Framework (MTEF) 2021/22 - 2026/27. Page 2050 to 2089

Table V4: Summary Vote by economic classification for example Page 5, Page 21, page 36, page 59, page 71, page 87, Page 103

Budget Expenditure Classifications (Chart of Accounts) Page vii to Page xxiii

Draft Estimates by Vote and Project for FY 2022/23 from page 2106 to page 2119

DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2022/23 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2023

Available online at:

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Central%20Governments%20Draft%20Budget%20Estimates%20Volume%201%20FY%202022-23.pdf>

**Comment:**

The Executive’s Budget Proposal presents expenditures for all individual programs for FY 2022/23. For instance, under each Ministry, all the different Programmes within a Ministry are presented as vote functions. For instance, under the Ministry of Health Vote, a summary of vote Estimates by programme and sub – sub program is given. Table VI page 313. These are further broken down into summary of vote estimate by sub – sub program, Department and project. Table V2 page 314 to page 315.



**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** All the three classifications have the multi year estimates

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

**GUIDELINES:**

*Question 8 asks if multi-year expenditure estimates are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

***A note for francophone countries:** "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for at least two years beyond the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures over the multi-year period. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates for programs that account for less than two-thirds of expenditures. Answer "d" applies if multi-year estimates are not presented by program.*

*Revenues generally are separated into two major categories: "tax" and "non-tax" revenues. Taxes are compulsory transfers that result from government exercising its sovereign power. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes. The category of non-tax revenues is more diverse, ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services. Note that some forms of revenue, such as contributions to social security funds, can be considered either a tax or non-tax revenue depending on the nature of the approach to these contributions. Particularly because different revenues have different characteristics, including who bears the burden of paying the tax and how collections are affected by economic conditions, it is helpful when estimates for revenues are disaggregated and displayed based on their sources.*

*For more information, please refer to the 2001 GFS manual, in particular Appendix 4 (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>).*

**Answer:**

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

**Source:**

Annex 4: Medium Term Expenditure Framework (MTEF) 2021/22 - 2026/27. Page 2050 to 2089

DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2022/23 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2023

Available online at:

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Central%20Governments%20Draft%20Budget%20Estimates%20Volume%201%20FY%202022-23.pdf>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** The MTEF is by program

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

**GUIDELINES:**

*Question 9 assesses the degree to which the individual sources of "tax" revenue are disaggregated in the budget. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of tax revenue that when combined account for at least two-thirds of all tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of tax revenue that account for less than two-thirds of tax revenues. Answer "d" applies if individual sources of tax revenue are not presented.*

**Answer:**

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

**Source:**

Annex 2: Medium Term Revenue Projections FY 2019/20 - FY 2026/27. Page 2048

Source: DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2022/23 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2023

Available Online at:

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Central%20Governments%20Draft%20Budget%20Estimates%20Volume%201%20FY%202022-23.pdf>

**Comment:**

The EBP presents individual sources of tax revenue for the budget year. For instance excise duty is constituted of cigarettes, beer, spirit, wines among others

They are available on page 2048, under Annex 2: Medium Term Revenue Projections FY 2019/20 - FY 2026/27

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**10. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?**

**GUIDELINES:**

*Question 10 assesses the degree to which the individual sources of "non-tax" revenue are disaggregated in the budget. The category of non-tax revenues is diverse, and can include revenue ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of non-tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all non-tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of non-tax revenue that when combined account for at least two-thirds of all non-tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of non-tax revenue that account for less than two-thirds of non-tax revenues. Answer "d" applies if individual sources of non-tax revenue are not presented.*

**Answer:**

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

**Source:**

Annex 2: Medium Term Revenue Projections FY 2019/20 - FY 2026/27. Page 2048

Source: DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2022/23 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2023

Available Online at:

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Central%20Governments%20Draft%20Budget%20Estimates%20Volume%201%20FY%202022-23.pdf>

**Comment:**

Individual sources of non-tax revenue accounting for less than two thirds of all non-tax revenue are presented and details of Non- Tax revenues are excluded.

The MTEF is presented as part of the EBP. The information in this annex usually differs since the budget figures keep on changing as some allocations and re-allocations are made along the course of the budget process. For example, after the debate and approval of the PBS, some recommendations are made for adjustments on some votes. Also some adjustments from development partners -in the form of additional resources or reduction in resources can be made in the EPB, which accounts for the differences in the MTEF figures in the different documents

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Not all non-tax revenue are presented, in part because there is no elaborate system to track the detailed estimates of them

**Government Reviewer**

**Opinion:** Agree

**Comments:** The breakdown exists but not publicly available

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

**GUIDELINES:**

Question 11 evaluates whether revenue estimates are presented for a multi-year period (at least two years beyond the budget year) by "category," that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of revenues classified by category for at least two years following the budget year in question.

**Answer:**

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

**Source:**

Annex 2: Medium Term Revenue Projections FY 2019/20 - FY 2026/27. Page 2048

Source: DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2022/23 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2023

Available Online at:

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Central%20Governments%20Draft%20Budget%20Estimates%20Volume%201%20FY%202022-23.pdf>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** while not comprehensively presented, especially for non-tax revenue, an effort is made to outline the multi-year estimates

**Government Reviewer**  
Opinion: Agree

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

**GUIDELINES:**

*Question 12 evaluates whether revenue estimates for individual sources of revenue are presented for a multi-year period (at least two years beyond the budget year). The question applies to both tax and non-tax revenue.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented for a multi-year period.*

**Answer:**

b. Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.

**Source:**

Annex 2: Medium Term Revenue Projections FY 2019/20 - FY 2026/27. Page 2048

Source: DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2022/23 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2023

Available Online at:

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Central%20Governments%20Draft%20Budget%20Estimates%20Volume%201%20FY%202022-23.pdf>

**Comment:**

Multi-year estimates for individual sources of revenue accounting for at least two thirds of the revenue, however, details of non-tax are not present

**Peer Reviewer**  
Opinion: Agree

**Government Reviewer**  
Opinion: Agree  
Comments: The details of the Non tax Revenue exists but publicly available

**IBP Comment**  
Non Tax revenue information is not provided in the EBP.

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

**GUIDELINES:**

*Question 13 asks about three key estimates related to borrowing and debt that the budget should include:*

- *the amount of net new borrowing required during the entire budget year;*
- *the central government's total debt burden at the end of the budget year; and*
- *the interest payments on the outstanding debt for the entire budget year.*

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the IMF.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present all three estimates of borrowing and debt. For a "b" answer, the Executive's Budget Proposal or its supporting documentation must present two of those three estimates. For a "c" answer, the Executive's Budget Proposal or its supporting documentation must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented for the entire budget year.*

**Answer:**

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

**Source:**

Annex 2: Medium Term Revenue Projections FY 2019/20 - FY 2026/27 page 2048 DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT)

FY 2022/23 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2023

Available online at:

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Central%20Governments%20Draft%20Budget%20Estimates%20Volume%201%20FY%202022-23.pdf>

Table 6: Summary of the Macroeconomic Assumptions Underlying this MTDS page 18, Table 9: The FY 2022/23 Borrowing Plan, Page 23 MEDIUM TERM DEBT MANAGEMENT STRATEGY 2022/23 - 2025/26

Available online at:

[https://www.finance.go.ug/sites/default/files/Publications/Medium%20Term%20Debt%20Management%20Strategy%20%20FY2022\\_23%20Final..pdf](https://www.finance.go.ug/sites/default/files/Publications/Medium%20Term%20Debt%20Management%20Strategy%20%20FY2022_23%20Final..pdf)

**Comment:**

Annex 2: Medium Term Revenue Projections FY 2019/20 - FY 2026/27 page 2048 contains among others External financing (net) and Domestic financing (net)

Table 6: Summary of the Macroeconomic Assumptions Underlying this MTDS page 18 entails among others Budgeted Interest Payments for FY 2020/21 to FY 2025/25

Two of the three estimates related to government borrowing and debt are presented, that is the projected interest payments and net new borrowing for that Budget year

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Aside from the documents quoted by the Researcher, more information on government borrowing and debt plus interest payment are presented in the Government annual reports on Public Debt, Guarantees, Other Financial Liabilities and Grants presented to Parliament.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

**Comments:** All the three estimates related to Government borrowing and debt are presented however, the estimates on outstanding debt is as at end of December in accordance with the GOU reporting framework

**IBP Comment**

IBP notes the government's response but agrees with the researcher.

13b. Based on the response to Question 13, check the box(es) below to identify which estimates of government borrowing and debt are presented in the Executive's Budget Proposal:

**Answer:**

The amount of net new borrowing required during the budget year  
The interest payments on outstanding debt for the budget year

**Source:**

1. DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT)  
FY 2022/23 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2023  
Annex 2: Medium Term Revenue Projections FY 2019/20 - FY 2026/27 page 2048  
<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Central%20Governments%20Draft%20Budget%20Estimates%20Volume%201%20FY%202022-23.pdf>

**Comment:**

Two of the three 3 estimates of government borrowing and debt are presented in the Executive's Budget Proposal and supporting budget documents

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** Three of the estimates are presented, including the central government's total debt burden at the end of the budget year, in addition to the two highlighted by the Researcher

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

**Comments:** The estimate on outstanding debt is reported on in the Public debt , grants, guaranties and other financial reliabilities which can be accessed through the link below

<https://www.finance.go.ug/sites/default/files/Publications/REPORT%20ON%20PUBLIC%20DEBT%2C%20GRANTS%2C%20GUARANTEES%20AND%20OTHER%20FINANCIAL%20LIABILITIES%20FY%202021-22.pdf>

**IBP Comment**

IBP notes the reviewer's comments but agrees with the researcher.

14. "Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year?"

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

*GUIDELINES:*

*Question 14 focuses on the composition of government debt at the end of the budget year, asking whether "core" information related to its composition is presented. These core components include:*

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

*The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 13, domestic debt is held by a country's citizens, banks, and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.*

*Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.*

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the composition of government debt at the end of the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding at the end of the budget year.

**Answer:**

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

**Source:**

1. MEDIUM TERM DEBT MANAGEMENT STRATEGY 2022/23 - 2025/26

([https://www.finance.go.ug/sites/default/files/Publications/Medium%20Term%20Debt%20Management%20Strategy%20%20FY2022\\_23%20Final..pdf](https://www.finance.go.ug/sites/default/files/Publications/Medium%20Term%20Debt%20Management%20Strategy%20%20FY2022_23%20Final..pdf))

Domestic Debt Composition Paragraph 2.2.1, Figure 2: Domestic Debt Composition by Maturity at End December 2021 and External Debt

Composition on paragraph 2.2.2 - page 4, Figure 3: External Debt Composition by Creditor in USD Billion as at December 2021 page 5

Public Debt Composition by Interest Rate Type page 6

Cost of debt (refinancing risk, interest rate risk, exchange rate risk) page 7 to page 9

2 REPORT ON PUBLIC DEBT, GRANTS, GUARANTEES AND OTHER FINANCIAL LIABILITIES FOR FINANCIAL YEAR 2021/2022

(<https://www.finance.go.ug/sites/default/files/Publications/REPORT%20ON%20PUBLIC%20DEBT%2C%20GRANTS%2C%20GUARANTEES%20AND%20OTHER%20FINANCIAL%20LIABILITIES%20FY%202021-22.pdf>)

Figure 1: External Debt stock by creditor category as of 31st December 2021, Table 3.2 Multilateral creditors composition page 4

Interest payment paragraph 4.4.2 page 11

Figure 6: Currency composition of external debt as of 31st December 2021

Table 3: Projected and Actual Disbursement/Issuance for FY 2020/21 MTDS by Instruments Type, UGX. page 12

3. DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT)

FY 2022/23 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2023

Annex 2: Medium Term Revenue Projections FY 2019/20 - FY 2026/27 page 2048

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Central%20Governments%20Draft%20Budget%20Estimates%20Volume%201%20FY%202022-23.pdf>

**Comment:**

While the EBPs and other supporting documents provide information on debt, this

information on the composition of the total debt outstanding is as of 31 December 2021. However, composition of the total debt outstanding at the end of the budget year (30 June 2022) is missing

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. Yes, information is presented for the composition of the total debt outstanding, but it excludes some core elements.

**Comments:** This information might not be sufficiently presented in the in the EBPs but is contained in the annual report on public debt, grants, guarantees and other financial liabilities.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

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

**Comments:** Detailed information on debt composition and outstanding debt is reported on in the medium term debt management strategy and report on Public debt, Grants, Guarantees and other financial liabilities for FY 2021/22 cited by the researcher. The above reports are part of the documents which accompany the executive budget proposals to Parliament.

**IBP Comment**

IBP acknowledges the government's response but notes that the information required here is for FY 2022/23, and as such, the reviewer's focus on FY 2022/23 is correct. For cross-country comparability, answer choice D has been selected.

14b. Based on the response to Question 14, check the box(es) to identify which elements of the composition of the total debt outstanding are presented in

**the Executive's Budget Proposal:**

**Answer:**

None of the above

**Source:**

1. MEDIUM TERM DEBT MANAGEMENT STRATEGY 2022/23 - 2025/26

([https://www.finance.go.ug/sites/default/files/Publications/Medium%20Term%20Debt%20Management%20Strategy%20%20FY2022\\_23%20Final..pdf](https://www.finance.go.ug/sites/default/files/Publications/Medium%20Term%20Debt%20Management%20Strategy%20%20FY2022_23%20Final..pdf))

Domestic Debt Composition Paragraph 2.2.1, Figure 2: Domestic Debt Composition by Maturity at End December 2021 and External Debt

Composition on paragraph 2.2.2 - page 4, Figure 3: External Debt Composition by Creditor in USD Billion as at December 2021 page 5

Public Debt Composition by Interest Rate Type page 6

Cost of debt (refinancing risk, interest rate risk, exchange rate risk) page 7 to page 9

2 REPORT ON PUBLIC DEBT, GRANTS, GUARANTEES AND OTHER FINANCIAL LIABILITIES FOR FINANCIAL YEAR 2021/2022

(<https://www.finance.go.ug/sites/default/files/Publications/REPORT%20ON%20PUBLIC%20DEBT%2C%20GRANTS%2C%20GUARANTEES%20AND%20OTHER%20FINANCIAL%20LIABILITIES%20FY%202021-22.pdf>)

Figure 1: External Debt stock by creditor category as of 31st December 2021, Table 3.2 Multilateral creditors composition page 4

Interest payment paragraph 4.4.2 page 11

Figure 6: Currency composition of external debt as of 31st December 2021

Table 3: Projected and Actual Disbursement/Issuance for FY 2020/21 MTDS by Instruments Type, UGX. page 12

3. DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT)

FY 2022/23 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2023

Annex 2: Medium Term Revenue Projections FY 2019/20 - FY 2026/27 page 2048

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Central%20Governments%20Draft%20Budget%20Estimates%20Volume%201%20FY%202022-23.pdf>

**Comment:**

While the EBP and other supporting documents provide information on debt, this

information on the composition of the total debt outstanding is as of 31 December 2021. However, composition of the total debt outstanding at the end of the budget year (30 June 2022) is missing

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** Information is also presented on Interest rates on the debt and whether the debt is domestic or external

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** Interest rates on the debt Maturity profile of the debt Whether the debt is domestic or external Information beyond the core elements

**Comments:** The report can be accessed through the links below;

[https://www.finance.go.ug/sites/default/files/Publications/Medium%20Term%20Debt%20Management%20Strategy%20%20FY2022\\_23%20Final..pdf](https://www.finance.go.ug/sites/default/files/Publications/Medium%20Term%20Debt%20Management%20Strategy%20%20FY2022_23%20Final..pdf)

<https://www.finance.go.ug/sites/default/files/Publications/REPORT%20ON%20PUBLIC%20DEBT%2C%20GRANTS%2C%20GUARANTEES%20AND%20OTHER%20FINANCIAL%20LIABILITIES%20FY%202021-22.pdf>

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Central%20Governments%20Draft%20Budget%20Estimates%20Volume%201%20FY%202022-23.pdf>

**IBP Comment**

IBP acknowledges the government's response but notes that the information required here is for FY 2022/23, and as such, the reviewer's focus on FY 2022/23 is correct. Furthermore, the two links provided by the government are not functional. The response "none of the above" is maintained.

15. "Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based?"

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)"



**GUIDELINES:**

Question 15 focuses on the macroeconomic forecast that underlies the budget's revenue and expenditure estimates, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

While the core macroeconomic information should be a standard feature of the Executive's Budget Proposal, the importance of some types of macroeconomic assumptions may vary from country to country. For example, the budget estimates of some countries are particularly affected by changes in the price of oil and other commodities.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short and long-term interest rates; rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

**Answer:**

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

**Source:**

Background to the Budget Fiscal Year 2022/23

Interest rate page 36, Exchange rate Developments page 37, Table 7.1: Key Macroeconomic Assumptions for FY 2020/21-FY 2025/26, Page 183

**Comment:**

Key Macroeconomic Assumptions for FY 2020/21-FY 2025/26 contains nominal GDP level, inflation rate, real GDP growth. However, interest rates are missing in the core information on macro economic forecast

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

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

**Comments:** The core information on macroeconomic assumption is presented, particularly on nominal GDP level, inflation rate, real GDP growth and interest rates.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

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

**Comments:** The executive's budget proposal presents information on macroeconomic forecasts beyond the core elements, in the reports and pages as cited by the researcher.

**IBP Comment**

IBP notes the reviewers' comments. However, based on the EBP and the Background to the FY 2022/23 Budget document, the interest rates for the budget year are not presented. Therefore, the response "C" is maintained. <https://finance.go.ug/sites/default/files/2023-02/Background%20to%20the%20Budget%20FY%202022-23.pdf>

15b. Based on the response to Question 15, check the box(es) to identify which elements of the macroeconomic forecast are included in the Executive's Budget Proposal:

**Answer:**

Nominal GDP level  
Inflation rate  
Real GDP growth

**Source:**

Background to the Budget Fiscal Year 2022/23  
Interest rates page 36, Exchange rate Developments page 37

Available online at: <https://www.finance.go.ug/sites/default/files/Publications/Background%20to%20the%20Budget%20FY%202022-23.pdf>

**Comment:**

Key Macroeconomic Assumptions for FY 2020/21-FY 2025/26 contains nominal GDP level, inflation rate, real GDP growth. However, interest rates are not missing in the core information on macro economic forecast

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** In addition to Nominal GDP level, Inflation rate and Real GDP growth, information on Interest rates is also provided

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** Nominal GDP level Inflation rate Real GDP growth Interest rates Information beyond the core elements

**Comments:** The executive's budget proposal presents information on macroeconomic forecasts beyond the core elements, in the reports and pages as cited by the researcher.

**IBP Comment**

IBP notes the reviewers' comments. However, based on the EBP and the Background to the FY 2022/23 Budget document, the interest rates for the budget year are not presented. <https://finance.go.ug/sites/default/files/2023-02/Background%20to%20the%20Budget%20FY%202022-23.pdf>

**16. "Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget?"**

**(The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)"**

*GUIDELINES:*

*Question 16 focuses on the issue of whether the Executive's Budget Proposal shows how different macroeconomic assumptions affect the budget estimates (known as a "sensitivity analysis"). It asks whether "core" information related to a sensitivity analysis is presented, estimating the impact on expenditures, revenue, and debt of different assumptions for:*

- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

*A sensitivity analysis shows the effect on the budget of possible changes in some macroeconomic assumptions, and is important for understanding the impact of the economy on the budget; for instance, what would happen to revenue collections if GDP growth were slower than what is assumed in the budget proposal? Or what would happen to expenditure if inflation were higher than estimated? Or how will revenue be affected by a decrease in the price of oil?*

*As noted for Question 15, changes in certain macroeconomic assumptions, such as the price of oil and other commodities, can have a significant impact on the budget estimates. As a result, some sensitivity analyses may also examine the impact on the budget estimates of changes in assumptions such as the price of oil that are beyond the core elements of the inflation rate, real GDP growth, and interest rates.*

*For an example of how a sensitivity analysis may be presented in the Executive's Budget Proposal, see the following:*

- *The United States in its 2021 Budget Analytical Perspectives includes a section titled Sensitivity of the Budget to Economic Assumptions along with a table that shows the impact of each economic scenario on revenues, spending, and the deficit. (see pages 16 – 17,*

<https://www.govinfo.gov/content/pkg/BUDGET-2021-PER/pdf/BUDGET-2021-PER.pdf>.

- The Philippines in its 2021 Budget of Expenditures and Sources of Financing (BESF) presents the impact of different macroeconomic assumptions on expenditures, revenue, and debt (see page 131, Table A.6 titled "Budget Sensitivity to Macroeconomic Parameters, 2021," (<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2021/A6.pdf>); pages 12-13, Technical Notes on the 2021 Proposed National Budget (<https://www.dbm.gov.ph/images/pdf/Technical-Notes-on-the-2021-Proposed-National-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to a "sensitivity analysis" as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to a "sensitivity analysis" is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on "sensitivity analysis" is presented.

**Answer:**

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

**Source:**

Executive summary, page viii, Table 6: Summary of the Macroeconomic Assumptions Underlying this MTDS page 18

[https://www.finance.go.ug/sites/default/files/Publications/Medium%20Term%20Debt%20Management%20Strategy%20%20FY2022\\_23%20Final..pdf](https://www.finance.go.ug/sites/default/files/Publications/Medium%20Term%20Debt%20Management%20Strategy%20%20FY2022_23%20Final..pdf)

Background to the Budget Fiscal Year 2022/23

Table 7.1: Key Macroeconomic Assumptions for FY 2020/21-FY 2025/26, inflation developments page 35, interest rates page 36

<https://www.finance.go.ug/sites/default/files/Publications/Background%20to%20the%20Budget%20FY%202022-23.pdf>

**Comment:**

information is presented, but it excludes some core elements.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Sensitivity analysis is undertaken but the report is not publicly available.

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

**GUIDELINES:**

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion of the impact of the new policies, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

**Answer:**

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

**Source:**

BUDGET SPEECH FINANCIAL YEAR 2022/2023

Implementation of the Parish Development Model,  
Page 2, Paragraph 6 (i), paragraph 7 (ii), page 18  
Available online at:

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/FY%202022-23%20Budget%20Speech.pdf>

**Comment:**

information that shows how some but not all new policy proposals affect expenditure is presented for instance Implementation of the Parish Development Model

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

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

**Comments:** In FY 2022/23, Government adopted Parish Development Model as a new policy measure for transforming the 39% of the households from substance to money economy. This new policy measure was financed by repurposing shillings 1.10 trillion from areas that had ceased to be priority to PDM and this was communicated in the Budget speech for FY 2022/23 Page 17- 18 paragraph 53-56.

**IBP Comment**

IBP agrees with the government on the Parish Development Model. This is revised from "C" to "A <https://ict.go.ug/wp-content/uploads/2022/05/ICT-POLICY-STATEMENT.pdf>

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

**GUIDELINES:**

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion of the impact of the new policies, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Prior-year information constitutes an important benchmark for assessing the proposals for the upcoming budget year. Estimates of prior years should be presented in the same formats (in terms of classification) as the budget year to ensure that year-to-year comparisons are meaningful. For example, if the budget proposes shifting responsibility for a particular program from one administrative unit to another – such as shifting responsibility for the training of nurses from the health department to the education department – the prior-year figures must be adjusted before year-to-year comparisons of administrative budgets can be made.

Typically, when the budget proposal is submitted, the year prior to the budget year (BY-1), also known as the current year, has not ended, so the executive will provide estimates of the anticipated outcome for BY-1. The soundness of these estimates is directly related to the degree to which they have been updated to reflect actual expenditures to date, legislative changes that have occurred, and anticipated changes in macroeconomic, caseload, and other relevant factors for the remainder of the year.

The first year that can reflect actual outcomes, therefore, is generally two years before the budget year (BY-2). Thus the OECD recommends that data covering at least two years before the budget year (along with two years of projections beyond the budget year) are provided in order to assess fully the trends in the budget.

**Answer:**

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

**Source:**

BUDGET SPEECH FINANCIAL YEAR 2022/2023

Theme: Full Monetization of Uganda's Economy through Commercial Agriculture, Industrialization, Expanding and Broadening Services, Digital Transformation and Market Access.

1. Implementation of the Public Investment Financing Strategy paragraph 108 page 35

2. Tax Measures for Financial Year 2022/23, Paragraph 98, (amendments that have been made are in the Income Tax Act, Value Added Tax, the Stamp Duty Act and the Tax Procedures Act) page 32 to page 34

**Comment:**

information that shows how some but not all new policy proposals affect revenues are presented

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

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

**Comments:** The information on impact of new policies on revenue is submitted along with the executive's budget proposals to Parliament which is then referred to the Finance Committee of Parliament as evident in the Hansard of 31st March 2022 which can be accessed through the links below; <https://www.parliament.go.ug/news/5860/parliament-commences-scrutiny-new-tax-bills> <https://www.parliament.go.ug/documents/5707/hansards-2022-march>

**19. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

**GUIDELINES:**

*Question 19 asks if expenditure estimates for the year prior to the budget year (BY-1) are presented by one of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-1 by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-1 must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-1 are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-1 are not presented by any of the three classifications.*

**Answer:**

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

**Source:**

ANNEX 4: MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF)2021/22 - 2023/24(Excl. Arrears and AIA) page 2050 to page 2070,

Available online at

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Central%20Governments%20Draft%20Budget%20Estimates%20Volume%201%20FY%202022-23.pdf>

Background to the Budget Fiscal Year 2022/23

Expenditure classifications for example;

Function classification of central government recurrent expenditure A:23

23b Function classification of central government recurrent expenditures by percentage A:23

24a Economic classification of central government recurrent expenditures A:24

24b Economic classification of central government recurrent expenditures by percentage A:24

Available online at:

<https://www.finance.go.ug/sites/default/files/Publications/Background%20to%20the%20Budget%20FY%202022-23.pdf>

**Comment:**

Expenditure estimates for BY-1 (FY 2021/22) are presented by all three expenditure classifications (by administrative, economic, and functional classification)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

*Question 20 asks if expenditure estimates for the year before the budget year (BY-1) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

***A note for francophone countries:** "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-1. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-1. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.*

**Answer:**

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

**Source:**

ANNEX 4: MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) 2021/22 - 2023/24 (Excl. Arrears and AIA) page 2050 to page 2070,

Available online at

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Central%20Governments%20Draft%20Budget%20Estimates%20Volume%201%20FY%202022-23.pdf>

Available online at:

<https://www.finance.go.ug/sites/default/files/Publications/Background%20to%20the%20Budget%20FY%202022-23.pdf>

**Comment:**

Expenditures presented by program for BY-1 that is FY 2021/22.

The available data for BY-1 in the Medium Term Expenditure Framework (MTEF) 2021/22 - 2026/27. Page 2050 to 2089 is broken down by Vote. for instance, the Human Capital Development Program is comprised of votes like hospitals, Public Universities among others

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

Question 21 asks whether the expenditure estimates for the year before the budget year (BY-1) have been updated from the original enacted levels. Updates can reflect actual experience to date; revised estimates due to shifting of funds by the executive, as permitted under the law; enactment of supplemental budgets; and revised assumptions regarding macroeconomic conditions, caseload, and other relevant factors for the remainder of the year.

Answer "a" applies if the estimates have been updated; answer "b" applies if the original estimates are still being used.

**Answer:**

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

**Source:**

MINISTRY OF INFORMATION, COMMUNICATION TECHNOLOGY & NATIONAL GUIDANCE MARCH 2022 MINISTERIAL POLICY STATEMENT FY 2022/23

<https://ict.go.ug/wp-content/uploads/2022/05/ICT-POLICY-STATEMENT.pdf>

-Table 8: Past Expenditure Outturns and Medium-Term Projections by Sub Program page 202

-DIGITAL TRANSFORMATION PROGRAMME Half year Performance for FY 2021/22 Financial Performance Overview of Vote Expenditures page 11

-Budget Allocation and Medium Term Projections by Sub-Programme Page 178

**Comment:**

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

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** The adjustments are also included in the quarterly in year performance reports.

22. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

Question 22 asks if expenditure estimates for more than one year prior to the budget year (BY-2 and prior years) are presented by any of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-2 and prior years must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-2 and prior years are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications

**Answer:**

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

**Source:**

Background to the Budget Fiscal Year 2022/23

<https://www.finance.go.ug/sites/default/files/Publications/Background%20to%20the%20Budget%20FY%202022-23.pdf>

Table 20: Classification of Budgetary Central Government Outlays by function (GFSM 2001 framework), Table 21: Consolidated Local Government Financial Operations, Table 22: Consolidated Functional Classification of Local Government Outlays, Table 23a Function classification of central government recurrent expenditure, Table 23b Function classification of central government recurrent expenditures by percentage, Table 24a Economic classification of central government recurrent expenditures among others - page 192 to page 220

**Comment:**

expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications that is Economic, and Functional

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

22b. Based on the response to Question 22, check the box(es) to identify which expenditure classifications have estimates for more than one year prior to the budget year in the Executive Budget Proposal:

**Answer:**

Economic classification  
Functional classification

**Source:**

Background to the Budget Fiscal Year 2022/23  
<https://www.finance.go.ug/sites/default/files/Publications/Background%20to%20the%20Budget%20FY%202022-23.pdf>

Table 20: Classification of Budgetary Central Government Outlays by function (GFSM 2001 framework), Table 21: Consolidated Local Government Financial Operations, Table 22: Consolidated Functional Classification of Local Government Outlays, Table 23a Function classification of central government recurrent expenditure, Table 23b Function classification of central government recurrent expenditures by percentage, Table 24a Economic classification of central government recurrent expenditures among others - page 192 to page 220

**Comment:**

expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications that is Economic, and Functional

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

**A note for francophone countries:** "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically



coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-2 and prior years. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

**Answer:**

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

**Source:**

MINISTRY OF INFORMATION, COMMUNICATION TECHNOLOGY & NATIONAL GUIDANCE MARCH 2022  
MINISTERIAL POLICY STATEMENT FY 2022/23  
<https://ict.go.ug/wp-content/uploads/2022/05/ICT-POLICY-STATEMENT.pdf>  
Table 8: Past Expenditure Outturns and Medium-Term Projections by Sub Program page 202

**Comment:**

programs accounting for all expenditures are presented for BY-2 and prior years

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

IBP notes the evidence (ICT policy statement) submitted by the researcher. However, based on the EBP, information on individual programs for BY-2 and prior years is not provided. IBP notes the provision in the ICT Ministerial Policy statement. Hence the response is revised from "A" to "C"  
<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Central%20Governments%20Draft%20Budget%20Estimates%20Volume%201%20FY%202022-23.pdf>

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

**GUIDELINES:**

Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

**Answer:**

d. No actual data for all expenditures are presented in the budget or supporting budget documentation.

**Source:**

MINISTRY OF INFORMATION, COMMUNICATION TECHNOLOGY & NATIONAL GUIDANCE MARCH 2022 MINISTERIAL POLICY STATEMENT FY 2022/23  
Table7: Summary of Past Budget Expenditure Performance and Medium-Term Budget Allocation page 202  
Available online at: <https://ict.go.ug/wp-content/uploads/2022/05/ICT-POLICY-STATEMENT.pdf>

**Comment:**

In the Executive's Budget Proposal supporting documents, the most recent year for which all expenditures reflect actual outcomes is FY 2020/22, which is at least 2 years prior the budget year.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

IBP revised this response from "A" to "D", given that the EBP does not contain the information. The ICT document cited by the researcher does not count as a full EBP.

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Central%20Governments%20Draft%20Budget%20Estimates%20Volume%201%20FY%202022-23.pdf>

**25. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?**

*GUIDELINES:*

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

**Answer:**

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

**Source:**

1. DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2022/23 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2023

Annex 2: Medium Term Revenue Projections FY 2019/20 - FY 2026/27 page 2048

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Central%20Governments%20Draft%20Budget%20Estimates%20Volume%201%20FY%202022-23.pdf>

2. Table 7.3: Medium-Term Fiscal Framework (in GFS 1986) page 187

Background to the Budget Fiscal Year 2022/23

<https://www.finance.go.ug/sites/default/files/Publications/Background%20to%20the%20Budget%20FY%202022-23.pdf>

**Comment:**

revenue estimates for BY-1 (2021/22) are presented by category.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

*GUIDELINES:*

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

**Answer:**

b. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.

**Source:**

Annex 2: Medium Term Revenue Projections FY 2019/20 - FY 2026/27 page 2048

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Central%20Governments%20Draft%20Budget%20Estimates%20Volume%201%20FY%202022-23.pdf>

DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2022/23 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2023

**Comment:**

individual sources of revenue accounting for at least two-thirds. However, sources of individual Non Tax revenue for BY-1 are not presented

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Individual sources of specifically non tax revenue in place but not publicly available.

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

*GUIDELINES:*

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

**Answer:**

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

**Source:**

DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2022/23

VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2023

Annex 1: Fiscal Framework FY 2021/22 - FY 2026/27 page 2047

Annex 2: Medium Term Revenue Projections FY 2019/20 - FY 2026/27

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Central%20Governments%20Draft%20Budget%20Estimates%20Volume%201%20FY%202022-23.pdf>

**Comment:**

The revenue estimates for BY-1 (FY 2021/22) have been adjusted for all individual revenue sources.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**28. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?**

*GUIDELINES:*

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

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

**Source:**

DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2022/23

VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2023

Annex 1: Fiscal Framework FY 2021/22 - FY 2026/27 page 2047

Annex 2: Medium Term Revenue Projections FY 2019/20 - FY 2026/27

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Central%20Governments%20Draft%20Budget%20Estimates%20Volume%201%20FY%202022-23.pdf>

**Comment:**

revenue estimates for BY-2 (2020/21) and prior years are presented by category

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

Page 2047 presents the Actual Revenue, not the FY 2020/21 estimate. Therefore, this is revised from "a" to "B"

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

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

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.

**Source:**

DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2022/23

VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2023

Annex 1: Fiscal Framework FY 2021/22 - FY 2026/27 page 2047

Annex 2: Medium Term Revenue Projections FY 2019/20 - FY 2026/27

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Central%20Governments%20Draft%20Budget%20Estimates%20Volume%201%20FY%202022-23.pdf>

**Comment:**

individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 (2020/21) and prior years. individual sources of Non Tax Revenue are missing

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

Opinion: Agree

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

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

a. Two years prior to the budget year (BY-2).

**Source:**

DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2022/23

VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2023

Annex 1: Fiscal Framework FY 2021/22 - FY 2026/27 page 2047

Annex 2: Medium Term Revenue Projections FY 2019/20 - FY 2026/27

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Central%20Governments%20Draft%20Budget%20Estimates%20Volume%201%20FY%202022-23.pdf>

**Comment:**

In the EBP and supporting budget documents, the most recent year presented for which all revenues reflect actual outcomes, is FY 2020/21 (BY-2) and other prior years thus reflecting 2 years prior the budget year

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**31. "Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding 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.)"**

**GUIDELINES:**

Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether "core" information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).

The "core" information includes:

- total debt outstanding at the end of BY-1;
- 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.

This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14. Please note that for the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

*In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to government borrowing and debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on government borrowing and debt for BY-1.*

**Answer:**

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

**Source:**

Table 1: Total Public Debt by source category as at 31st December 2021, Interest payment (domestic debt) page 11, Table 3: External debt service for FY 2021/22 as of 31st December 2021, Table 16: Creditor Terms for loans approved by Parliament, April 2021 - December 2021, Figure 1: External Debt stock by creditor category as of 31st December 2021, Figure 4: Share of undisbursed debt stock by creditor as of 31st December 2021, Figure 5: Composition of charges paid by creditor during FY 2021/22 as at 31st December 2021

Report on Public Debt, Grants, Guarantees and Other Financial Liabilities for Financial Year 2021/2022

<https://www.finance.go.ug/sites/default/files/Publications/REPORT%20ON%20PUBLIC%20DEBT%2C%20GRANTS%2C%20GUARANTEES%20AND%20OTHER%20FINANCIAL%20LIABILITIES%20FY%202021-22.pdf>

executive summary page viii, MEDIUM TERM DEBT MANAGEMENT STRATEGY 2022/23 - 2025/26

**Comment:**

information is presented, but it excludes some core elements.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**32. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?**

**GUIDELINES:**

*Question 32 asks for which year the actual outcome for total debt outstanding is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.*

*For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.*

*It is essential that all government activities that may have an impact on the budget – in the current budget year or in future budget years – be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.*

**Answer:**

a. Two years prior to the budget year (BY-2).

**Source:**

Table 1: Total Public Debt by source category as at 31st December 2021, Interest payment (domestic debt) page 11, Table 3: External debt service for FY 2021/22 as of 31st December 2021, Table 16: Creditor Terms for loans approved by Parliament, April 2021 - December 2021, Figure 1: External Debt stock by creditor category as of 31st December 2021, Figure 4: Share of undisbursed debt stock by creditor as of 31st December 2021, Figure 5: Composition of charges paid by creditor during FY 2021/22 as at 31st December 2021

Report on Public Debt, Grants, Guarantees and Other Financial Liabilities for Financial Year 2021/2022  
<https://www.finance.go.ug/sites/default/files/Publications/REPORT%20ON%20PUBLIC%20DEBT%2C%20GRANTS%2C%20GUARANTEES%20AND%20OTHER%20FINANCIAL%20LIABILITIES%20FY%202021-22.pdf>  
executive summary page viii, MEDIUM TERM DEBT MANAGEMENT STRATEGY 2022/23 - 2025/26

**Comment:**

in the EBP and supporting budget documents, the most recent year presented for which debt figures reflect actual outcomes is end of December 2021.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**33. "Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year?"**

**(The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)"**

*GUIDELINES:*

*Question 33 focuses on extra-budgetary funds, asking whether "core" information related to these funds, which exist outside the budget, are presented. These core components include:*

- *a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and*
- *estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)*

*In most countries, governments engage in certain budgetary activities that are not included in the central government's budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.*

*In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.*

*The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government's true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.*

*For more information about extra-budgetary funds, see the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to extra-budgetary funds as well as some additional information beyond the core elements. A "b" answer applies if the Executive's Budget Proposal or supporting documentation presents all of the core information. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to extra-budgetary funds is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on extra-budgetary funds.*

*Please provide in the comments a list of all known extra-budgetary funds.*

**Answer:**

c. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.

**Source:**

OFF BUDGET SUPPORT page 39, Table 27: Off Budget COVID 19 Support  
Report on Public Debt, Grants, Guarantees and Other Financial Liabilities for Financial Year 2021/2022  
<https://www.finance.go.ug/sites/default/files/Publications/REPORT%20ON%20PUBLIC%20DEBT%2C%20GRANTS%2C%20GUARANTEES%20AND%20OTHER%20FINANCIAL%20LIABILITIES%20FY%202021-22.pdf>

**Comment:**

information is presented, but it excludes some core elements or some extra-budgetary funds.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** For example some of the funds such as from the National Social Security Fund are not reflected in the EBP. And also initial funds from oil exploration and transactions not explicitly reflected

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

*Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government – the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.*

*Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances, including both revenues and expenditures, is provided.*

*The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's Fiscal Transparency Handbook (2018): <https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) For the purpose of answering this question, please consider only the central government level.*

*In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.*

**Answer:**

b. No, central government finances are not presented on a consolidated basis.

**Source:**

N/A

**Comment:**

central government finances are not presented on a consolidated basis.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Its only USAID which has reviewed the operational guidelines to allow for integration of its support in the executive budget proposals



however, negotiations are under way with its partners.

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

**GUIDELINES:**

*Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of intergovernmental transfers are presented.*

**Answer:**

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

**Source:**

DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2022/23 VOLUME II: LOCAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2023  
[https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Draft%20Budget%20Estimates%20for%20%20Local%20Governments%20FY%202022\\_23.pdf](https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Draft%20Budget%20Estimates%20for%20%20Local%20Governments%20FY%202022_23.pdf)

TABLE 2A: CENTRAL GOVERNMENT TRANSFERS TO LOCAL GOVERNMENTS FOR FY 2022/23 - RECURRENT (USHS'000) Page 48 to page 65  
TABLE 2B: CENTRAL GOVERNMENT TRANSFERS TO LOCAL GOVERNMENTS FOR FY 2022/23 - DEVELOPMENT (USHS.'000) page 66 to page 77

**Comment:**

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

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Draft Estimates of Revenue and Expenditure (Volume II) presents estimates of all intergovernmental transfers

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

IBP revises the response from "A" to "B" based on the absence of narrative.

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

**GUIDELINES:**

*Question 36 asks about "alternative displays" of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications – administrative, functional, and economic classifications (see Questions 1-5) – and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.*

*For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic*

classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?" (<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,

- Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).
- The UK's 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/661465/distributional\\_analysis\\_autumn\\_budget\\_2017.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf))
- South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A "c" applies if only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.

**Answer:**

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

**Source:**

Background to the Budget Fiscal Year 2022/23

National Development Performance Page 5 to Page 88

-Social outcomes

-Socioeconomic Outcomes (Poverty, jobs and incomes)

-Environmental outcomes

<https://www.finance.go.ug/sites/default/files/Publications/Background%20to%20the%20Budget%20FY%202022-23.pdf>

**Comment:**

alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens. information highlighted in the Background to the Budget Fiscal Year 2022/23 does not match with that in the examples cited in the question

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Information on alternative displays of expenditures (such as by gender, by age, by income, or by region) not provided. This detail is not there

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

**Comments:** Alternative display of expenditure by gender, age, income and by region is provided in the executive budget proposals FY2022/23 on pages 31-35 and 419-421.

**IBP Comment**

IBP notes the government's response; however, the cited pages contain expenditure for the Ministry of Gender and thus do not qualify for alternative display. The response "D" is maintained.

36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive's Budget Proposal:

**Answer:**

None of the above

**Source:**

n/a

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** No detailed and disaggregated information

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** Impacts of budget policies by income Impacts of budget policies by gender Impacts of budget policies by age Impacts of budget policies on climate Impacts of budget policies by geographic region Other alternative displays of expenditure

**Comments:** All the above, the impact of the budget policies is presented in the Ministerial Policy Statement (MPS) on the Executive's budget proposals. A case of MPS for National Environment Management Authority page 4 - page 7. Accessible online:

[https://budget.finance.go.ug/sites/default/files/Sector%20Spending%20Agency%20Budgets%20and%20Performance/National%20Environment%20Management%20Authority\\_3.pdf](https://budget.finance.go.ug/sites/default/files/Sector%20Spending%20Agency%20Budgets%20and%20Performance/National%20Environment%20Management%20Authority_3.pdf)

**IBP Comment**

IBP notes the government's response but the researcher's response "None of the above" is maintained.

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

**GUIDELINES:**

*Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.*

*Please provide in the comments a list of all known public corporations.*

**Answer:**

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

**Source:**

ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2022/23 VOLUME III: STATE OWNED ENTERPRISES AND PUBLIC CORPORATIONS FOR THE YEAR ENDING ON THE 30TH JUNE 2023

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/State%20Owned%20Enterprises%20and%20Public%20Corporations-%20%28vol.3%29.pdf>

Section A: All Revenue Estimates by State Enterprises and Public Corporations  
Section B: All Expenditure Estimates by State Enterprises and Public Corporations

**Comment:**

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

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

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

**Comments:** A narrative is provided in the Volume III, ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) STATE OWNED ENTERPRISES AND PUBLIC CORPORATIONS FOR THE YEAR ENDING ON THE 30TH JUNE 2023 but not comprehensively

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

IBP agrees with the Researcher on the response.

**38. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year?**

**(The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)**

**GUIDELINES:**

*Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:*

- *A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);*
- *The identification of intended beneficiaries of the quasi-fiscal activity.*

*The term "quasi-fiscal activities" refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government's policy goals.*

*The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country's budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.*

*Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to all quasi-fiscal activities for at least the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to quasi-fiscal activities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on quasi-fiscal activities.*

*If quasi-fiscal activities do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question.*

**Answer:**

c. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.

**Source:**

Background to the Budget Fiscal Year 2022/23  
Agricultural Insurance, Financing and Risk Management page 47 to page 48, Agricultural Credit Facility (ACF) page 48

<https://finance.go.ug/publications/background-budget-202223-fiscal-year>

**Comment:**

information is presented, but it excludes some core elements or some quasi-fiscal activities like the financial institutions involved in providing farmers with credit

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Although this information is limited in nature and sometimes difficult to access

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, information beyond the core elements is presented for all quasi-fiscal activities.

**Comments:** Government finances quasi activities through its institutions such as Uganda Development Corporation which extends loans to manufactures, microfinance support center which extends subsidized loans to small and medium enterprises, Bank of Uganda which extends subsidized agricultural loans to farmers. A report on the agricultural credit facility under Bank of Uganda can be accessed through the link below;  
<https://www.bou.or.ug/bouwebsite/bouwebsitecontent/AgriculturalCreditFacility/2021/ACF-June-2021-Progress-report.pdf>

**IBP Comment**

IBP notes the government's response,, but the document submitted does not qualify as a supporting document for the EBP. The response "C" is maintained,

**39. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?**

**(The core information must include a listing of the assets, and an estimate of their value.)**

**GUIDELINES:**

*Question 39 focuses on financial assets held by the government, asking whether "core" information related to these assets is presented. These core components include:*

- *A listing of the financial assets; and*
- *An estimate of their value.*

*Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.*

*Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to all financial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to financial assets is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on financial assets held by the government.*

**Answer:**

c. Yes, information is presented, but it excludes some core elements or some financial assets.

**Source:**

Table 7.4: Medium-Term Fiscal Framework (in GFS 2014) (TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING)) page 188

Table 21: Consolidated Local Government Financial Operations 6, 2015/16 - 2019/20 (TRANSACTIONS IN FINANCIAL ASSETS AND LIABILITIES (FINANCING)) page 2111

Background to the Budget Fiscal Year 2022/23

<https://www.finance.govt.nz/sites/default/files/Publications/Background%20to%20the%20Budget%20FY%202022-23.pdf>

**Comment:**

information is presented, but it excludes some core elements or some financial assets

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Its excludes information on shares.

**40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?**

**(The core information must include a listing of the assets by category.)**

**GUIDELINES:**

*Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.*

*Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year a listing by category of all nonfinancial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to nonfinancial assets is presented, but some nonfinancial assets are not included. Answer "d" applies if no information is presented on nonfinancial assets held by the government.*

**Answer:**

d. No, information related to nonfinancial assets is not presented.

**Source:**

DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2022/23 VOLUME II: LOCAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2023

6.0. EXPENDITURE CLASSIFICATIONS (CHART OF ACCOUNTS), Page 35

**Comment:**

information related to nonfinancial assets is not presented despite being allocated code under the EXPENDITURE CLASSIFICATIONS (CHART OF ACCOUNTS)

**Peer Reviewer**

**Opinion:** Agree

**Comments:** However, a policy is being drafted to so that Ministries, Departments and Agencies and Local Governments to start providing this information

**Government Reviewer****Opinion:** Disagree**Suggested Answer:**

a. Yes, information beyond the core elements is presented for all nonfinancial assets.

**Comments:** In accordance with section 13(15i) of the PFM Act 2015, the minister is required to submit the asset register of all votes in a format issued by the Accountant General. Accordingly during the year under review the minister submitted the asset register for the year ended 30th June 2021. Sample copies can be accessed through the links below; [https://mlhud.go.ug/wp-content/uploads/2022/07/MPS-2022\\_23\\_Final\\_AprilUpdate.pdf](https://mlhud.go.ug/wp-content/uploads/2022/07/MPS-2022_23_Final_AprilUpdate.pdf) <https://ict.go.ug/wp-content/uploads/2022/05/ICT-POLICY-STATEMENT.pdf>**IBP Comment**

IBP notes the government's response and that the document contains nonfinancial assets, such as office equipment procured years before FY 2022/23. The submitted evidence does not support an "A" response. Therefore, the response "D" remains.

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

Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of expenditure arrears are presented. Answer "d" also applies if information is only available for the changes in arrears, and not the stock or balance of arrears.

If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.

**Answer:**

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

**Source:**DRAFT ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2022/23  
VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2023

Annex 8: Domestic Arrears Budget FY 2022/23 page 2121 to page 2122

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Central%20Governments%20Draft%20Budget%20Estimates%20Volume%201%20FY%202022-23.pdf>**Comment:**

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

**Peer Reviewer****Opinion:** Disagree**Suggested Answer:**

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

**Government Reviewer****Opinion:** Agree**Researcher Response**

While the peer reviewer proposes a change in the score, he does not provide evidence or a citation of which expenditure arrears are excluded in the

EBP

**IBP Comment**

IBP notes the reviewer's comment but agree with the researcher's response "B"

**42. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs, for at least the budget year?**

**(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.)**

**GUIDELINES:**

*Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:*

- *a statement of purpose or policy rationale for each contingent liability;*
- *the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and*
- *the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).*

*Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.*

*In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described."*

*Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.*

*For more details on contingent liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to contingent liabilities as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to contingent liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on contingent liabilities.*

**Answer:**

c. Yes, information is presented, but it excludes some core elements or some contingent liabilities.

**Source:**

Report on Public Debt, Grants, Guarantees and Other Financial Liabilities for Financial Year 2021/2022  
8.4 Implicit Contingent Liabilities, 8.3 Newly approved Guarantees Page 31, Table 23: Contingent Liabilities arising from Local Governments Page 33,  
Table 20: Guaranteed Debt stock and Government Exposure as at end December 2020 page 30

**Comment:**

Information is presented but it excludes some core elements or some contingent liabilities.

Peer Reviewer



Opinion: Agree

Government Reviewer

Opinion: Agree

**43. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term?**

**(The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)**

*GUIDELINES:*

*Question 43 focuses on government's future liabilities and the sustainability of its finances over the longer-term, asking whether "core" information related to these issues is presented. These core components must include:*

- *Projections that cover a period of at least 10 years.*
- *The macroeconomic and demographic assumptions used in making the projections.*
- *A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.*

*The IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.*

*Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.*

*For more details on future liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to future liabilities and the sustainability of government finances over the longer term as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to future liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on future liabilities and the sustainability of government's finances*

**Answer:**

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

**Source:**

n/a

**Comment:**

information related to future liabilities and the sustainability of finances over the longer term is not presented

**Peer Reviewer**

Opinion: Agree

Comments: While the Debt Sustainability Analysis is made in the REPORT ON PUBLIC DEBT, GUARANTEES, OTHER FINANCIAL LIABILITIES AND GRANTS, it is not comprehensive enough in making long term projections

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

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

**Comments:** Guaranteed debt stock and Government exposure as at December 2020 are provided in Table 20 on Page 30 of the report on Public debt, grants, guarantees and other financial liabilities for FY 2021/22 which can be accessed through the link below;  
<https://www.finance.go.ug/sites/default/files/Publications/REPORT%20ON%20PUBLIC%20DEBT%2C%20GRANTS%2C%20GUARANTEES%20AND%20OTHER%20FINANCIAL%20LIABILITIES%20FY%202021-22.pdf>

**IBP Comment**

IBP notes the government's response and the document cited. However, the document is not a supporting document for FY 2022/23 EBP. The response "D" remains.

**44. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind, for at least the budget year?**

*GUIDELINES:*

*Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.*

**Answer:**

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

**Source:**

Report on Public Debt, Grants, Guarantees and Other Financial Liabilities for Financial Year 2021/2022  
Table 27: Off Budget COVID 19 Support page 38 (in kind assistance), Table 2: External debt developments as of 31st December 2021 page 2, Table 3: External debt service for FY 2021/22 as of 31st December 2021 Page 6, New loans approved by Parliament after publication of the FY 2020/21 Report Page 23, New Loans signed in FY 2021/22 page 25, New loans signed by Creditor as of 31st December 2021 page 25, Table 28: Off Budget support by Development Partner

**Comment:**

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

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

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

**Comments:** Not all sources are presented as others come in during the FY budget implementation. And then there is off-budget donor support that is all not captured

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

IBP notes the cited evidence but the Report on Public Debt, Grants, Guarantees and Other Financial Liabilities for Financial Year 2021/2022 does not qualify as a supporting document. Based on non-provision of donor information in the EBP, this is revised from "B" to "D"

45. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

**GUIDELINES:**

Question 45 focuses on tax expenditures, asking whether "core" information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.

Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, all of the core information related to tax expenditures as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to tax expenditures is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on tax expenditures.

**Answer:**

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

**Source:**

Background to the Budget Fiscal Year 2022/23

Tax expenditures Page 81 <https://www.finance.go.ug/sites/default/files/Publications/Background%20to%20the%20Budget%20FY%202022-23.pdf>

**Comment:**

Tax expenditures Page 81- tax expenditure is highlighted as one of the factors that influenced revenue performance during the period July 2021 to April 2022. for instance, . In FY 2021/22 alone, the total revenue foregone as a result of tax expenditures is estimated at Ushs. 2,861.73 billion, equivalent to 1.8 percent of GDP.

However, a statement of purpose or policy rationale and a listing of the intended beneficiaries are not cited

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**IBP Comment**

Information on tax expenditure for FY 2022/23 is not provided in the EBP, Hence, this is revised from "C" to "D"

46. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?

**GUIDELINES:**

Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government's general expenses, and which revenues are reserved for particular purposes.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all individual earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all individual earmarked revenues are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of earmarked revenues are presented. An "e" response applies if revenue is not earmarked or the practice is disallowed by law or regulation.

**Answer:**

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

**Source:**

n/a

**Comment:**

estimates of earmarked revenues are not presented

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

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

**Comments:** There is part of earmarked revenue that is provided eg for the Road Fund that is earmarked for rehabilitation and maintenance of some of the LG roads

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

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

**Comments:** Estimates of ear marked revenue are provided in the executives budget proposals at macro level as project support which is then disaggregated under implementing institutions as indicated in the public investment plan for FY 2021/22 to FY 2023/24 which can be accessed through the link below; [https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Public%20Investment%20Plan%20FY%202021-22\\_0.pdf](https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Public%20Investment%20Plan%20FY%202021-22_0.pdf)

**IBP Comment**

IBP notes the government's response, but the cited document does not qualify as a supporting document. IBP agrees with the researcher's response "D".

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

**GUIDELINES:**

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show

how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

**Answer:**

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.

**Source:**

Background to the Budget Fiscal Year 2022/23

Fiscal Strategy for FY 2022/23 and the Medium Term page 183

<https://www.finance.go.ug/sites/default/files/Publications/Background%20to%20the%20Budget%20FY%202022-23.pdf>

CHAPTER SIX: PROGRAMME PERFORMANCE FOR FY2021/22 AND PRIORITIES FOR FY 2022/23 Page 100 to page 181

**Comment:**

Fiscal operations in FY 2021/22 and the medium term were intended to focus on policy interventions as well as the development objectives set out in the third National Development Plan (NDP III).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** To ensure the linkage the national development plan was integrated in the Government budgeting system(PBS). As such votes are required to map or interim outputs in their PBS, EPD to the NDP goals, objectives and interventions.

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

**GUIDELINES:**

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

**Answer:**

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

**Source:**

Background to the Budget Fiscal Year 2022/23

Fiscal Strategy for FY 2022/23 and the Medium Term page 183

<https://www.finance.go.ug/sites/default/files/Publications/Background%20to%20the%20Budget%20FY%202022-23.pdf>

**Comment:**

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

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Yes part of the information is presented but not comprehensively for multi-years

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

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.

**Comments:** To ensure the linkage the national development plan was integrated in the Government budgeting system(PBS). As such votes are required to map or interim outputs in their PBS, EPD to the NDP goals, objectives and interventions.

**IBP Comment**

While the information is provided for FY 2022/23, the EBP and the Background to the Budget do not present information on multi-years beyond the budget year. Hence, this is revised from "C" to "D".

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

**GUIDELINES:**

*Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)*

*The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.*

*Nonfinancial data can include information on:*

*Inputs - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.*

*Outputs - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.*

*Outcomes - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.*

*In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.*

**Answer:**

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

**Source:**

MINISTRY OF INFORMATION, COMMUNICATION TECHNOLOGY & NATIONAL GUIDANCE MARCH 2022 MINISTERIAL POLICY STATEMENT FY 2022/23 CROSSCUTTING NARRATIVES – HIV/AIDS, GENDER & EQUITY AND ENVIRONMENT

HIV/AIDS Page 9, input is Number of collaborative awareness campaigns undertaken  
<https://ict.go.ug/wp-content/uploads/2022/05/ICT-POLICY-STATEMENT.pdf>

**Comment:**

Nonfinancial data on inputs are provided for each program within all administrative units (or functions).

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

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

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

With acknowledgement of Ministerial Policy Statements by administrative units beyond ICT, IBP agrees with the researcher's response "A". Education & Sport:

[https://budget.finance.go.ug/sites/default/files/Sector%20Spending%20Agency%20Budgets%20and%20Performance/Ministry%20of%20Education%20and%20Sports\\_2.pdf](https://budget.finance.go.ug/sites/default/files/Sector%20Spending%20Agency%20Budgets%20and%20Performance/Ministry%20of%20Education%20and%20Sports_2.pdf) Health:

[https://budget.finance.go.ug/sites/default/files/Sector%20Spending%20Agency%20Budgets%20and%20Performance/Ministry%20of%20Health\\_5.pdf](https://budget.finance.go.ug/sites/default/files/Sector%20Spending%20Agency%20Budgets%20and%20Performance/Ministry%20of%20Health_5.pdf) Agriculture:

<https://budget.finance.go.ug/sites/default/files/Sector%20Spending%20Agency%20Budgets%20and%20Performance/Ministry%20of%20Agriculture%20%20Animal%20Industry%20and%20Fisheries.pdf>

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

**GUIDELINES:**

*Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.*

**Answer:**

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

**Source:**

MINISTRY OF INFORMATION, COMMUNICATION TECHNOLOGY & NATIONAL GUIDANCE MARCH 2022 MINISTERIAL POLICY STATEMENT FY 2022/23 CROSSCUTTING NARRATIVES – HIV/AIDS, GENDER & EQUITY AND ENVIRONMENT  
SUB PROGRAMME INTERMEDIATE OUTCOMES AND OUTCOME INDICATORS Page 16  
SUB PROGRAMME intermediate OUTCOMES AND OUTCOME INDICATORS page 38

<https://ict.go.ug/wp-content/uploads/2022/05/ICT-POLICY-STATEMENT.pdf>

**Comment:**

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

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

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

**Government Reviewer****Opinion:** Agree**Comments:** The format for the Ministerial Policy Statements requires all Votes to identify both output and outcome indicators for every budget outputs and set targets at the beginning of every financial year which are then reported on every quarter.**IBP Comment**

With acknowledgement of Ministerial Policy Statements by administrative units beyond ICT, IBP agrees with the researcher's response "A". Education &amp; Sport:

[https://budget.finance.go.ug/sites/default/files/Sector%20Spending%20Agency%20Budgets%20and%20Performance/Ministry%20of%20Education%20and%20Sports\\_2.pdf](https://budget.finance.go.ug/sites/default/files/Sector%20Spending%20Agency%20Budgets%20and%20Performance/Ministry%20of%20Education%20and%20Sports_2.pdf) Health:[https://budget.finance.go.ug/sites/default/files/Sector%20Spending%20Agency%20Budgets%20and%20Performance/Ministry%20of%20Health\\_5.pdf](https://budget.finance.go.ug/sites/default/files/Sector%20Spending%20Agency%20Budgets%20and%20Performance/Ministry%20of%20Health_5.pdf) Agriculture:<https://budget.finance.go.ug/sites/default/files/Sector%20Spending%20Agency%20Budgets%20and%20Performance/Ministry%20of%20Agriculture%20%20Animal%20Industry%20and%20Fisheries.pdf>**51. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?****GUIDELINES:**

Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.

To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.

**Answer:**

a. Yes, performance targets are assigned to all nonfinancial data on results.

**Source:**MINISTRY OF INFORMATION, COMMUNICATION TECHNOLOGY & NATIONAL GUIDANCE MARCH 2022 MINISTERIAL POLICY STATEMENT FY 2022/23 CROSSCUTTING NARRATIVES – HIV/AIDS, GENDER & EQUITY AND ENVIRONMENT  
SUB PROGRAMME intermediate OUTCOMES AND OUTCOME INDICATORS page 38<https://ict.go.ug/wp-content/uploads/2022/05/ICT-POLICY-STATEMENT.pdf>**Comment:**

planned targets in terms of percentages are indicated

**Peer Reviewer****Opinion:** Disagree**Suggested Answer:**

c. Yes, performance targets are assigned to some nonfinancial data on results.

**Government Reviewer****Opinion:** Agree**Comments:** The format for the Ministerial Policy Statements requires all Votes to identify both output and outcome indicators for every budget outputs and set targets at the beginning of every financial year which are then reported on every quarter.**IBP Comment**

With acknowledgement of Ministerial Policy Statements by administrative units beyond ICT, IBP agrees with the researcher's response "A". Education &amp; Sport:

[https://budget.finance.go.ug/sites/default/files/Sector%20Spending%20Agency%20Budgets%20and%20Performance/Ministry%20of%20Education%20and%20Sports\\_2.pdf](https://budget.finance.go.ug/sites/default/files/Sector%20Spending%20Agency%20Budgets%20and%20Performance/Ministry%20of%20Education%20and%20Sports_2.pdf) Health:[https://budget.finance.go.ug/sites/default/files/Sector%20Spending%20Agency%20Budgets%20and%20Performance/Ministry%20of%20Health\\_5.pdf](https://budget.finance.go.ug/sites/default/files/Sector%20Spending%20Agency%20Budgets%20and%20Performance/Ministry%20of%20Health_5.pdf) Agriculture:



<https://budget.finance.go.ug/sites/default/files/Sector%20Spending%20Agency%20Budgets%20and%20Performance/Ministry%20of%20Agriculture%2C%20Animal%20Industry%20and%20Fisheries.pdf>

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

**GUIDELINES:**

*Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such as for the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.*

*The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?" (<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.*

*For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. ([http://www.finance.gov.pk/budget/mtbf\\_2018\\_21.pdf](http://www.finance.gov.pk/budget/mtbf_2018_21.pdf) and [http://www.finance.gov.pk/survey\\_1718.html](http://www.finance.gov.pk/survey_1718.html)).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.*

**Answer:**

c. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

**Source:**

Implementation of the Parish Development Model Page 17 to page 18

BUDGET SPEECH FINANCIAL YEAR 2022/2023

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/FY%202022-23%20Budget%20Speech.pdf>

5.2.4 Socioeconomic Outcomes (Poverty, jobs and incomes) page 87

Background to the Budget Fiscal Year 2022/23

<https://www.finance.go.ug/sites/default/files/Publications/Background%20to%20the%20Budget%20FY%202022-23.pdf>

**Comment:**

estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented. detailed information on how the poor will benefit from these programs is not presented

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

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.

**Comments:** The Executives Budget proposals present estimates and narratives of new policies that benefit the impoverished population in the

Ministerial policy statements in addition to the above cited documents.

**IBP Comment**

IBP notes the government's response. However, the information is not provided in full and as such, the response "C" is maintained.

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

**GUIDELINES:**

*Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set 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. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.*

*To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.*

**Answer:**

a. Yes, a detailed timetable is released to the public.

**Source:**

THE PUBLIC FINANCE MANAGEMENT ACT, 2015, Sections 9(2), 9(5), 14 and section 18

[https://www.ugandainvest.go.ug/wp-content/uploads/2016/02/Uganda\\_Public\\_Finance\\_Management\\_Act\\_2015\\_3.pdf](https://www.ugandainvest.go.ug/wp-content/uploads/2016/02/Uganda_Public_Finance_Management_Act_2015_3.pdf)

The First Budget Call Circular (1st BCC) in preparation of the National Budget Framework Papers (NBFPs) and preliminary Budget Estimates for FY 2022/23

it is issued by Ministry of Finance Planning and Economic Development

Available online at:

[https://budget.finance.go.ug/sites/default/files/BUDGET%20CALL%20CIRCULAR%28BCC%29%20FY%202022-23\\_0.pdf](https://budget.finance.go.ug/sites/default/files/BUDGET%20CALL%20CIRCULAR%28BCC%29%20FY%202022-23_0.pdf)

The Second Budget Call Circular on finalization of the budget for the Financial Year 2022/23

<https://www.finance.go.ug/sites/default/files/press/THE%20SECOND%20BUDGET%20CALL%20CIRCULAR%20ON%20FINALISATION%20OF%20THE%20BUDGET%20FOR%20FINANCIAL%20YEAR%202022-2023.pdf>

**Comment:**

detailed timetable is released to the public.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Yes the PFM Act provides for this. In addition, the Ministry of Finance issues Budget call Circular (1 and 2) detailing timelines and what is expected of each spending entity

**Government Reviewer**

**Opinion:** Agree

**Comments:** In addition to the above the detailed budget calendar is provided in the Public Finance Regulations 2016 page 697 which can be accessed on the link below. <https://www.finance.go.ug/sites/default/files/Publications/Public%20Finance%20Management%20Regulations%2C%202016.pdf>

**54. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based?**

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

**GUIDELINES:**

Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short- and long-term interest rates; the rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Pre-Budget Statement must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

**Answer:**

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

**Source:**

Table 1: Key Macroeconomic Assumptions (Forecasts Interest rate, exchange rate and employment missing) page 5, Figure 1 shows Uganda's economic growth trajectory since FY 2019/20 Page 6, Figure 2: Annual inflation trends (%) page 8  
Interest rates, exchange rate page, employment, External sector Developments page 7 to page 11

THE NATIONAL BUDGET FRAMEWORK PAPER FY 2023/24 – FY 2027/28 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT  
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Available online at:

[https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/National%20Budget%20Framework%20Paper%20FY%202023-24\\_0.pdf](https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/National%20Budget%20Framework%20Paper%20FY%202023-24_0.pdf)

**Comment:**

the core information is presented for the macroeconomic forecast except for interest rates. However, information beyond the core elements is presented

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

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

**Comments:** The pre-budget statement presents information on macro economic forecasts beyond the core areas including among others the following: external sector development, trade balance, employment, exchange rate, balance of payment flow. Refer to page vii-xi of the above referenced document.

**IBP Comment**

IBP notes the comments by the reviewers however, given that the interest rates were not provided, the response is revised from "B" to "C" and valid.

55. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

**GUIDELINES:**

Question 55 focuses on the government's expenditure policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of expenditure policies and priorities; and
- an estimate of total expenditures.

Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications – by administrative, economic, and functional classifications.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's expenditure policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's expenditure policies and priorities is presented.

**Answer:**

a. Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.

**Source:**

THE NATIONAL BUDGET FRAMEWORK PAPER FY 2023/24 – FY 2027/28 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT DECEMBER 2022  
MEDIUM TERM MACROECONOMIC POLICY FRAMEWORK page 5 to page 13, MEDIUM TERM FISCAL FRAMEWORK page 14 to page 17, policy measures.

Available online at:

[https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/National%20Budget%20Framework%20Paper%20FY%202023-24\\_0.pdf](https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/National%20Budget%20Framework%20Paper%20FY%202023-24_0.pdf)

**Comment:**

information beyond the core elements is presented for the government's expenditure policies and priorities including, Details of Proposed Program Plans and Expenditure, Program Allocations for FY 2023/2024

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. Yes, the core information is presented for the government's expenditure policies and priorities.

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

IBP notes the reviewer's comment but agrees with the researcher's response of "A"

**56. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget?**

**(The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)**

**GUIDELINES:**

Question 56 focuses on the government's revenue policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of revenue policies and priorities; and
- an estimate of total revenue.

Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.

To answer “a,” the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government’s revenue policies and priorities as well as some additional information beyond the core elements. To answer “b,” the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to the government’s revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer “d” applies if no information on the government’s revenue policies and priorities is presented.

**Answer:**

a. Yes, information beyond the core elements is presented for the government’s revenue policies and priorities.

**Source:**

THE NATIONAL BUDGET FRAMEWORK PAPER FY 2023/24 – FY 2027/28 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT DECEMBER 2022

MEDIUM TERM FISCAL FRAMEWORK page 14, Table 4: Medium Term Fiscal Framework page 16, Table 5: Projected Resource Envelope for FY 2023/24 Ushs. Billion) page 19, FISCAL RISK STATEMENT AND MITIGATION MEASURES page 21 to page 22

**Comment:**

information beyond the core elements is presented for the government’s revenue policies and priorities, estimates of total revenue, revenue by category

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. Yes, the core information is presented for the government’s revenue policies and priorities.

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

IBP notes the reviewer’s comment but agrees with the researcher’s response of “A”

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

**GUIDELINES:**

Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:

- the amount of net new borrowing needed in the upcoming budget year;
- the central government’s total debt burden at the end of the upcoming budget year; and
- the interest payments on the outstanding debt for the upcoming budget year.

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the

deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the Pre-Budget Statement must present two of those three estimates. For a "c" answer, the PBS must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the PBS.

**Answer:**

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

**Source:**

THE NATIONAL BUDGET FRAMEWORK PAPER FY 2023/24 – FY 2027/28 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT  
DECEMBER 2022

Table 5: Projected Resource Envelope for FY 2023/24 Ushs. Billion) page 19, Government Expenditure and net lending (FY 2022/23 projections for External Borrowing, Domestic Borrowing, Debt Repayments, Interest payments) page 16 to page 17, Table 4: Medium Term Fiscal Framework page 15, UPDATE ON DEBT SUSTAINABILITY

Available online at:

[https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/National%20Budget%20Framework%20Paper%20FY%202023-24\\_0.pdf](https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/National%20Budget%20Framework%20Paper%20FY%202023-24_0.pdf)

**Comment:**

two of the three estimates related to government borrowing and debt are presented including interest payments, projections of upcoming year debt.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

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

**Comments:** Outstanding debt is reported on in the State of the Economy Report for September 2022 page 20-22 which can be accessed through the link below: <https://bou.or.ug/bouwebsite/bouwebsitecontent/publications/QuartelyStateofEconomy/publications/Quarterly-Economic-Reports/2022/Sep/2022-SEPTEMBER-SOE.pdf>

**IBP Comment**

The researcher's response is maintained. The document provided does not count as a Pre-Budget Statement.

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

**GUIDELINES:**

Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.

To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.

**Answer:**

a. Yes, multi-year expenditure estimates are presented.

**Source:**

THE NATIONAL BUDGET FRAMEWORK PAPER FY 2023/24 – FY 2027/28 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT  
DECEMBER 2022

Medium Term Expenditure Framework (MTEF) FY 2022/23 – FY 2024/25 Page 332 to page 374

[https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/National%20Budget%20Framework%20Paper%20FY%202023-24\\_0.pdf](https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/National%20Budget%20Framework%20Paper%20FY%202023-24_0.pdf)

**Comment:**

multi-year expenditure estimates are presented for FY 2022/23 – FY 2024/25

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

*Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer “a,” the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer “b,” expenditure estimates must be presented by two of the three classifications. A “c” answer applies if expenditure estimates are presented by one of the three classifications. Answer “d” applies if expenditure estimates are not presented by any of the three classifications.*

**Answer:**

a. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

**Source:**

APPROVED ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2022/23 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2023

Table V3: Summary Vote Estimates by Economic Classification for example page 4, 23, 40, 70, ANNEX 4: MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF)2024/25 - 2026/27(Excl. Arrears and AIA) page 2304 to page 2344, Approved Estimates by Vote and Sub Sub Programme for FY 2022/23 page 2345 to page 2355, Approved Estimates by Vote and Project for FY 2022/23 page 2360 to page 2373

Available online at:

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Approved%20Budget%20Estimates%20FY%202022-23%20Volume%201-%20Central%20Government.pdf>

**Comment:**

the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:**

**Answer:**

Administrative classification

Economic classification

Functional classification

**Source:**

APPROVED ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2022/23 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2023

Table V3: Summary Vote Estimates by Economic Classification for example page 4, 23, 40, 70, ANNEX 4: MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF)2024/25 - 2026/27(Excl. Arrears and AIA) page 2304 to page 2344, Approved Estimates by Vote and Sub Sub Programme for FY 2022/23 page 2345 to page 2355, Approved Estimates by Vote and Project for FY 2022/23 page 2360 to page 2373

Available online at:

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Approved%20Budget%20Estimates%20FY%202022-23%20Volume%201-%20Central%20Government.pdf>

**Comment:**

Enacted Budget presents expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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

Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

**A note for francophone countries:** "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Enacted Budget.

**Answer:**

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

**Source:**

APPROVED ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2022/23 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2023

Estimates of key Central Government Votes page 1 to page 2293

Approved Estimates by Vote and Sub Sub Programme for FY 2022/23 page 2345 to page 2355, Approved Estimates by Vote and Project for FY 2022/23 page 2360 to page 2373

Available online at:

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Approved%20Budget%20Estimates%20FY%202022-23%20Volume%201-%20Central%20Government.pdf>



**Comment:**

The Enacted Budget presents estimates for programs accounting for all expenditures for example, the Ministry of Education Vote is comprised of the Education, Sports and skills Sub Programme which is comprised of Career Guidance, Counselling and Placement Sub Sub Programme and estimates of this Sub Sub Programme are given page 337

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

*Question 61 asks whether revenue estimates in the Enacted Budget are presented by "category" – that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Enacted Budget must present revenue estimates classified by category.*

**Answer:**

a. Yes, the Enacted Budget presents revenue estimates by category.

**Source:**

APPROVED ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2022/23 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2023  
Annex 2: Medium Term Revenue Projections FY 2019/20 - FY 2026/27 page 2302

**Available online at:**

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Approved%20Budget%20Estimates%20FY%202022-23%20Volume%201-%20Central%20Government.pdf>

**Comment:**

Revenue estimates in the Enacted Budget are presented by category - Tax and non tax sources. though the Non tax sources are broken down

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**62. Does the Enacted Budget present individual sources of revenue?**

**GUIDELINES:**

*Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.*

*To answer "a," the Enacted Budget must present all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Enacted Budget must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Enacted Budget presents individual sources of revenue that account for less than two-thirds of revenues. Answer "d" applies if individual sources of revenue are not presented.*

**Answer:**

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

**Source:**

APPROVED ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT) FY 2022/23 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2023  
Annex 2: Medium Term Revenue Projections FY 2019/20 - FY 2026/27 page 2302

Available online at:

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Approved%20Budget%20Estimates%20FY%202022-23%20Volume%201-%20Central%20Government.pdf>

**Comment:**

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

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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

*GUIDELINES:*

*Question 63 asks about three key estimates related to 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;*
- *the interest payments on the outstanding debt for the budget year.*

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.*

**Answer:**

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

**Source:**

APPROVED ESTIMATES OF REVENUE AND EXPENDITURE (RECURRENT AND DEVELOPMENT)  
FY 2022/23 VOLUME I: CENTRAL GOVERNMENT VOTES FOR THE YEAR ENDING ON THE 30TH JUNE 2023

Annex 1: Fiscal Framework FY 2021/22 - FY 2026/27 page 2301, Aggregate Approved Budget Estimates by Item FY 2022/23 page 2382 to page 2386, class 244003 (Debt Management fees (e.g. on Treasury operations vote page 1060)), class 242001 (Interest on Treasury bills), Interest on External Debts page 1060,

Available online at:

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Approved%20Budget%20Estimates%20FY%202022-23%20Volume%20I-%20Central%20Government.pdf>

**Comment:**

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

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

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

**Comments:** Information is presented on the core elements: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and the interest payments on the outstanding debt for the budget year.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

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

**Comments:** information on total debt outstanding is reported on in the Budget Speech for FY 2021/22 page 36 which can be accessed through the link below. <https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/FY%202022-23%20Budget%20Speech.pdf> Please note that the Debt reported on was as at end of December 2021 which was the only available statistic.

**IBP Comment**

IBP appreciates the comments from the reviewers. However, a further check shows that the Enacted Budget presents information on external and domestic interest payments and the external and domestic financing (net). but no information on total public debt for the budget year. The researcher's response "B" is maintained.

**64. What information is provided in the Citizens Budget?**

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

*GUIDELINES:*

*Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components 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.*

*To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.*

**Answer:**

d. The Citizens Budget is not published.

**Source:**

Citizen's Guide to the Budget FY 2022/23

FY 2022/23 Budget Overview Page 7, Tax measures for FY 2022/23 page 8, Parish Development Model Page 15, Uganda's Economic Performance and outlook, Program interventions FY 2022/23 Page 11, FY 2022/23 Programme allocations

Available online

at:<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Citizen%27s%20Guide%20to%20the%20Budget%20FY%202022-23.pdf>,

**Comment:**

Citizens Budget provides information beyond the core elements. like FY 2022/23 Programme allocations

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

The Citizens Budget is published online late based on OBS methodology and, as such, considered not publicly available. The response is revised from "A" to "D"

**65. How is the Citizens Budget disseminated to the public?**

**GUIDELINES:**

*Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.*

*To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official website. Option "d" applies when the executive does not publish a Citizens Budget.*

**Answer:**

d. A Citizens Budget is not published.

**Source:**

Citizen's Guide to the Budget FY 2022/23

Available online at:

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Citizen%27s%20Guide%20to%20the%20Budget%20FY%202022-23.pdf>,

**Comment:**

Citizens Budget is published by using at least two, but less than three, means of dissemination, the web version of the CB and also hard copies are disseminated at Regional Budget Consultative meetings and any other Government events. Civil Society Organizations like Uganda Debt Network also disseminate the CB through their engagement platforms with the community in Local Governments

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Normally disseminated via the website, newspapers and hard copies are made available

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

The Citizens Budget is published online late based on OBS methodology and, as such, considered not publicly available. The response is revised from "B" to "D"

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

**GUIDELINES:**

Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.

To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.

Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.

**Answer:**

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

**Source:**

Free Hotline 0800 229 229, Email: budget@finance.go.ug

Twitter: @mofpedU #KnowYourBudget22

Feedback section on the budget website

Available online at:

<https://budget.finance.go.ug/>

**Comment:**

While these mechanisms are accessible, they are not widely used by the public

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

The response provided does not support or provide context for the executive's established mechanism for the public's requirements. The response is changed from "B" to "D".

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

**GUIDELINES:**

Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.

To answer "a," a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation,

enactment, execution, and audit) – for a total of at least four citizens budget documents throughout the process. Option “b” applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option “c” applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option “d” if no “citizens” version of budget documents is published.

**Answer:**

d. No citizens version of budget documents is published.

**Source:**

Citizen's Guide to the Budget FY 2022-23

Available online at:

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Citizen%27s%20Guide%20to%20the%20Budget%20FY%202022-23.pdf>

**Comment:**

Citizens budget is only published for the enacted Budget

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Yes only for the Enacted Budget

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

The Citizens Budget (for the EBP) is published online late based on OBS methodology and, as such, is considered not publicly available. The response is revised from "C" to "D"

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

**GUIDELINES:**

Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer “a,” In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer “b,” actual expenditures must be presented by two of these three classifications. A “c” answer applies if actual expenditures are presented by one of the three classifications. Answer “d” applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.

**Answer:**

a. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

**Source:**

1. Quarterly Budget Performance reports (various sectors) for example;

Ministry of Health Quarter one Budget Performance report FY 2022/23

Table V1.2: Releases and Expenditure by Programme and Sub-Sub Programme Page 2

Table V3.1: GoU Releases and Expenditure by Budget Output page 22

Table V3.2: GoU Expenditure by Item 2022/23 GoU Expenditure by Item page 25, Table V3.3: Releases and Expenditure by Department and Project page 27,

Available online at:

[https://budget.finance.go.ug/sites/default/files/Sector%20Spending%20Agency%20Budgets%20and%20Performance/Ministry%20of%20Health\\_8.pdf](https://budget.finance.go.ug/sites/default/files/Sector%20Spending%20Agency%20Budgets%20and%20Performance/Ministry%20of%20Health_8.pdf)

[https://budget.finance.go.ug/library/601#quicktabs-national\\_government\\_documents=1](https://budget.finance.go.ug/library/601#quicktabs-national_government_documents=1)

2. Monthly Performance of the Economy Reports  
Available online at: <https://mepd.finance.go.ug/reports.html>

3. Quarterly State of Economic Reports  
Available online at: <https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/publications/QuartelyStateofEconomy/index.jsp?year=2022>

(4) Bi Monthly monetary Policy reports

**Comment:**

the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:**

**Answer:**

Administrative classification

Economic classification

Functional classification

**Source:**

1. Quarterly Budget Performance reports (various sectors) for example;

Ministry of Health Quarter one Budget Performance report FY 2022/23

Table V1.2: Releases and Expenditure by Programme and Sub-Sub Programme Page 2

Table V3.1: GoU Releases and Expenditure by Budget Output page 22

Table V3.2: GoU Expenditure by Item 2022/23 GoU Expenditure by Item page 25, Table V3.3: Releases and Expenditure by Department and Project page 27,

Available online at:

[https://budget.finance.go.ug/sites/default/files/Sector%20Spending%20Agency%20Budgets%20and%20Performance/Ministry%20of%20Health\\_8.pdf](https://budget.finance.go.ug/sites/default/files/Sector%20Spending%20Agency%20Budgets%20and%20Performance/Ministry%20of%20Health_8.pdf)

[https://budget.finance.go.ug/library/601#quicktabs-national\\_government\\_documents=1](https://budget.finance.go.ug/library/601#quicktabs-national_government_documents=1)

2. Monthly Performance of the Economy Reports  
Available online at: <https://mepd.finance.go.ug/reports.html>

3. Quarterly State of Economic Reports  
Available online at: <https://www.bou.or.ug/bou/bouwebsite/bouwebsitecontent/publications/QuartelyStateofEconomy/index.jsp?year=2022>

(4) Bi Monthly monetary Policy reports

**Comment:**

In-Year Reports present actual expenditures by the three expenditure classifications (by administrative, economic, or functional classification)

**Peer Reviewer**

**Opinion:** Agree

**Comments:** All the three expenditure clarfications are included

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

**A note for francophone countries:** "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.

**Answer:**

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

**Source:**

1. Quarterly Budget Performance reports (various sectors)

Available online at:

[https://budget.finance.go.ug/library/601#quicktabs-national\\_government\\_documents=1](https://budget.finance.go.ug/library/601#quicktabs-national_government_documents=1)

for example;

Ministry of Health Quarter one Budget Performance report FY 2022/23

Table V1.2: Releases and Expenditure by Programme and Sub-Sub Programme Page 2

Table V3.1: GoU Releases and Expenditure by Budget Output page 22

Table V3.2: GoU Expenditure by Item 2022/23 GoU Expenditure by Item page 25, Table V3.3: Releases and Expenditure by Department and Project page 27,

Available online at:

[https://budget.finance.go.ug/sites/default/files/Sector%20Spending%20Agency%20Budgets%20and%20Performance/Ministry%20of%20Health\\_8.pdf](https://budget.finance.go.ug/sites/default/files/Sector%20Spending%20Agency%20Budgets%20and%20Performance/Ministry%20of%20Health_8.pdf)

**Comment:**

The In-Year Reports present actual expenditures for programs accounting for all expenditures.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.

To answer "a," comparisons must be made for expenditures presented in the In-Year Reports



**Answer:**

a. Yes, comparisons are made for expenditures presented in the In-Year Reports.

**Source:**

1. Monthly Performance of the Economy Reports

Available online at: <https://mepd.finance.go.ug/reports.html>

For example, PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT MONTHLY REPORT AUGUST 2022

Table : Data Table, Fiscal Sector (Preliminary Outturn Data)

Available online at: <https://mepd.finance.go.ug/documents/POE/2022/POE-2022-08-AUG.pdf>

**Comment:**

Comparisons are made for expenditures presented in the In-Year Reports. for instance, each of the monthly reports has a section on fiscal sector, which presents actual year-to -date expenditures with the original estimates for that period

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

*GUIDELINES:*

*Questions 71 asks whether In-Year Reports present actual revenues by "category"— that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," In-Year Reports must present revenue estimates classified by category.*

**Answer:**

a. Yes, In-Year Reports present actual revenue by category.

**Source:**

1. Monthly Performance of the Economy Reports

Available online at: <https://mepd.finance.go.ug/reports.html>

For example, PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT MONTHLY REPORT AUGUST 2022

Table : Data Table, Fiscal Sector (Preliminary Outturn Data) page 35

Available online at: <https://mepd.finance.go.ug/documents/POE/2022/POE-2022-08-AUG.pdf>

**Comment:**

The monthly budget performance reports present actual revenues by category. For instance, in each of the monthly reports, there is a data table which contains a Fiscal Sector section which compares the programmed revenue amount for the month to the actual revenue outturn. This is presented for both tax and non tax revenues

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.

To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.

**Answer:**

b. Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.

**Source:**

Quarterly REVENUE PERFORMANCE BRIEF REPORTS by Uganda Revenue Authority

Available online at:

<https://thetaxman.ura.go.ug/press-releases/>

For example

REVENUE PERFORMANCE BRIEF REPORTS FOR JULY-SEPTEMBER FOR FY 2022/2023

Breakdown of Domestic Revenue Collections in July-September FY 2022/23 Page 3,

Available online at:

<https://thetaxman.ura.go.ug/wp-content/uploads/2022/10/Revenue-Performance-Press-Report-for-Quarter-1-FY2022-23.pdf>

**Comment:**

n-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue. individual sources of non tax revenues are not stated in the brief

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.

To answer "a," comparisons must be made for revenues presented in the In-Year Reports.

**Answer:**

a. Yes, comparisons are made for revenues presented in the In-Year Reports.

**Source:**

1. Monthly Performance of the Economy Reports

Available online at: <https://mepd.finance.go.ug/reports.html>

For example, PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT MONTHLY REPORT AUGUST 2022

Table : Data Table, Fiscal Sector (Preliminary Outturn Data) page 35

Available online at: <https://mepd.finance.go.ug/documents/POE/2022/POE-2022-08-AUG.pdf>

**Comment:**

In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

*Question 74 asks about three key estimates related to borrowing and debt:*

- *the amount of net new borrowing so far during the year;*
- *the central government's total debt burden at that point in the year; and*
- *the interest payments to-date on the outstanding debt.*

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.*

**Answer:**

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

**Source:**

1. Monthly Performance of the Economy Reports

Available online at: <https://mepd.finance.go.ug/reports.html>

For example, PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT MONTHLY REPORT AUGUST 2022

Table : Data Table, Fiscal Sector (Preliminary Outturn Data) page 35

Available online at: <https://mepd.finance.go.ug/documents/POE/2022/POE-2022-08-AUG.pdf>

2. Monthly State of the Economy Repots by Bank of Uganda

Executive summary Paragraph 11 (Total public Debt) page 6, page 20, Table 2: Fiscal operations (billions shilling) page 19, Figure 4: Central Bank Rate and interbank interest rates page 15

**Comment:**

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

Peer Reviewer

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

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

**Comments:** The debt burden is reported on in the State of the Economy Report cited above

**IBP Comment**

IBP agrees with the researcher.

**75. Do In-Year Reports present information related to the composition of the total actual debt outstanding?**

**(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)**

**GUIDELINES:**

*Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:*

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

*The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.*

*Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.*

*To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.*

**Answer:**

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

**Source:**

1. Monthly Performance of the Economy Reports

Available online at: <https://mepd.finance.go.ug/reports.html>

For example, PERFORMANCE OF THE ECONOMY MACROECONOMIC POLICY DEPARTMENT MONTHLY REPORT AUGUST 2022

Table 1: Breakdown of Government Securities (Ushs Billion), Figure 8: Breakdown of Government Securities (Ushs Billion)page 8, Figure 9: Treasury Bill Yields page 9, Annualized Yields (Interest Rates) on Treasury Bills page 8 to page 9

Available online at: <https://mepd.finance.go.ug/documents/POE/2022/POE-2022-08-AUG.pdf>

2. Quarterly state of the economy reports

e.g

Table 5: Public Domestic Debt Risk Indicators page 22, Table 4: Public External Debt by Creditor Category (US\$ Million, end period) page 21, Public debt stock page 20 and page 21

**Comment:**

the core information is presented for the composition of the total actual debt outstanding

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**GUIDELINES:**

*Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year underway, and provides an explanation of the update.*

*Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.*

*To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.*

**Answer:**

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.

**Source:**

SEMI-ANNUAL BUDGET PERFORMANCE REPORT FY 2021/22 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT FEBRUARY 2022  
GDP growth rate page 896,  
Available online at: <https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Semi-Annual%20Budget%20Performance%20Report%20for%20FY%202021-22.pdf>

**Comment:**

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

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**GUIDELINES:**

*Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year underway, and provides an explanation of the update. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.*

*To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but*

does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.

**Answer:**

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

**Source:**

SEMI-ANNUAL BUDGET PERFORMANCE REPORT FY 2021/22 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT FEBRUARY 2022

Table 2.2a: overall GoU releases and expenditures by sector by sector for FY 2021/22 page 63

Annex A1.1: Approved Estimates and Half Year Expenditures for FY 2021/22 by Programmes (excluding Arrears) page 1226

Available online at: [https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Semi-](https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Semi-Annual%20Budget%20Performance%20Report%20for%20FY%202021-22.pdf)

[Annual%20Budget%20Performance%20Report%20for%20FY%202021-22.pdf](https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Semi-Annual%20Budget%20Performance%20Report%20for%20FY%202021-22.pdf)

**Comment:**

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

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

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

**Comments:** The reasons for variations between original and updated budget is provided in the MID -YEAR Report referenced above on page 62.

**IBP Comment**

IBP acknowledges the reviewer's comment. IBP revised this response from "C" to "B"

**78. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

*GUIDELINES:*

*Question 78 asks if expenditure estimates for the budget year underway in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.*

*Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.*

**Answer:**

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

**Source:**

SEMI-ANNUAL BUDGET PERFORMANCE REPORT FY 2021/22 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT FEBRUARY 2022

Table V3.1: GoU Releases and Expenditure by Sub Programme (Health) page 469,A1.2 Half Year Central Government Releases and Expenditures FY 2021/22 by Class of Output page 1248 to page 1258, A1.5 Half Year Central Government Economic Items with Highest Expenditures FY 2021/22 page 1256, A1.3 Half Year Central Government Expenditures by Item FY 2021/22 page 1252  
Available online at: <https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Semi-Annual%20Budget%20Performance%20Report%20for%20FY%202021-22.pdf>

**Comment:**

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

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The semi-annual budget performance report does present all the three expenditure classifications

**Government Reviewer**

**Opinion:** Agree

**Comments:** The system we use for Budgeting and Reporting provides for a column for the adjusted budget to take into account the additional resources appropriated through the supplementary.

**78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:**

**Answer:**

Administrative classification

Economic classification

Functional classification

**Source:**

SEMI-ANNUAL BUDGET PERFORMANCE REPORT FY 2021/22 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT FEBRUARY 2022

Table V3.1: GoU Releases and Expenditure by Sub Programme (Health) page 469,A1.2 Half Year Central Government Releases and Expenditures FY 2021/22 by Class of Output page 1248 to page 1258, A1.5 Half Year Central Government Economic Items with Highest Expenditures FY 2021/22 page 1256, A1.3 Half Year Central Government Expenditures by Item FY 2021/22 page 1252

Available online at: <https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Semi-Annual%20Budget%20Performance%20Report%20for%20FY%202021-22.pdf>

**Comment:**

Administrative classification, Economic classification, Functional classifications are included in the MYR

**Peer Reviewer**

**Opinion:** Agree

**Comments:** All the three are included

**Government Reviewer**

**Opinion:** Agree

**79. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway for individual programs?**

*GUIDELINES:*

Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program for the budget year underway. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

**A note for francophone countries:** "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.

**Answer:**

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

**Source:**

SEMI-ANNUAL BUDGET PERFORMANCE REPORT FY 2021/22 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT FEBRUARY 2022

Table V3.1: GoU Releases and Expenditure by Sub Programme (Health) page 469, A1.2 Half Year Central Government Releases and Expenditures FY 2021/22 by Class of Output page 1248 to page 1258, A1.5 Half Year Central Government Economic Items with Highest Expenditures FY 2021/22 page 1256, A1.3 Half Year Central Government Expenditures by Item FY 2021/22 page 1252

Available online at: <https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Semi-Annual%20Budget%20Performance%20Report%20for%20FY%202021-22.pdf>

**Comment:**

the Mid-Year Review presents estimates for programs accounting for all expenditures

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year underway, and provides an explanation of the update. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.

**Answer:**

d. No, revenue estimates have not been updated.

**Source:**

SEMI-ANNUAL BUDGET PERFORMANCE REPORT FY 2021/22 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT FEBRUARY 2022

Available online at:

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Semi-Annual%20Budget%20Performance%20Report%20for%20FY%202021-22.pdf>



**Comment:**

The MYR only presents the revenue outturn for the first six months of the year, not updated estimates for the full year.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Yes it is not updated for the full year

**Government Reviewer**

**Opinion:** Agree

**81. Does the Mid-Year Review of the budget present updated revenue estimates for the budget year underway by category (such as tax and non-tax)?**

*GUIDELINES:*

*Question 81 asks whether revenue estimates for the budget year underway in the Mid-Year Review are presented by “category”— that is, whether tax and non-tax sources of revenue are shown separately. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.*

*To answer “a,” the Mid-Year Review must present revenue estimates classified by category.*

**Answer:**

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

**Source:**

SEMI-ANNUAL BUDGET PERFORMANCE REPORT FY 2021/22 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT FEBRUARY 2022  
Table 2: Details of Domestic Revenue (Ushs Bn) page 59

Available online at:

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Semi-Annual%20Budget%20Performance%20Report%20for%20FY%202021-22.pdf>

**Comment:**

The MYR categories of tax and non tax only presents the revenue outturn for the first six months of the year, not updated estimates for the full year.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**82. Does the Mid-Year Review of the budget present updated individual sources of revenue for the budget year underway?**

*GUIDELINES:*

*Question 82 asks whether revenue estimates for individual sources of revenue for the budget year underway are presented in the Mid-Year Review. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.*

*To answer “a,” the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and “other” or “miscellaneous” revenue must account for three percent or less of all revenue. To answer “b,” the Mid-Year Review must present individual sources of revenue that when combined account*

for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented in the Mid-Year Review.

**Answer:**

d. No, the Mid-Year Review does not present individual sources of revenue.

**Source:**

SEMI-ANNUAL BUDGET PERFORMANCE REPORT FY 2021/22 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT FEBRUARY 2022  
Table 2: Details of Domestic Revenue (Ushs Bn) page 59

Available online at:

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Semi-Annual%20Budget%20Performance%20Report%20for%20FY%202021-22.pdf>

**Comment:**

The MYR categories of tax and non tax (individual sources) only presents the revenue outturn for the first six months of the year, not updated estimates for the full year.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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

**GUIDELINES:**

*Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year underway, and provides an explanation of the update.*

*Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:*

- *The amount of net new borrowing required during the budget year;*
- *The central government's total debt burden at the end of the budget year; and*
- *The interest payments on the outstanding debt for the budget year.*

*Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:*

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

*To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.*

**Answer:**

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

**Source:**

SEMI-ANNUAL BUDGET PERFORMANCE REPORT FY 2021/22 MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT FEBRUARY 2022

Available online at:

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Semi-Annual%20Budget%20Performance%20Report%20for%20FY%202021-22.pdf>

**Comment:**

estimates of government borrowing and debt have not been updated.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Updated estimates of borrowing exist but not publicly available until the end of Financial Year.

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

*GUIDELINES:*

*Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.*

*To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report*

**Answer:**

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

**Source:**

ANNUAL BUDGET PERFORMANCE REPORT FY 2021/22 by MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT

Overview of Expenditure page 89 to page103

Available online

at:<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Annual%20Budget%20Performance%20Report%20FY%202021-22.pdf>

**Comment:**

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

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Yes the annual budget performance reports does present information on differences between the enacted levels and the actual outcome for expenditures

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

*Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer “a,” the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer “b” if expenditure estimates are presented by two of these three classifications. Answer “c” if expenditure estimates are presented by one of the three classifications. Answer “d” if expenditure estimates are not presented by any of the three classifications in the Year-End Report.*

**Answer:**

a. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

**Source:**

ANNUAL BUDGET PERFORMANCE REPORT FY 2021/22 by MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT

Part Three: Structure of Detailed Sector Financial and Physical performance page 104 to page 131, Annex A1.1: Approved Estimates and Annual Expenditures for FY 2021/22 by Programmes (excluding Arrears) 1089, Annex A1.3: Annual Central Government Expenditure by Item for FY 2021/22 page 1115, Annex A1.5 Annual Central Government Economic Items with Highest Expenditure for FY 2021/22 page 1119

Available online at:

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Annual%20Budget%20Performance%20Report%20FY%202021-22.pdf>

**Comment:**

the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:**

**Answer:**

Administrative classification

Economic classification

Functional classification

**Source:**

ANNUAL BUDGET PERFORMANCE REPORT FY 2021/22 by MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT

Part Three: Structure of Detailed Sector Financial and Physical performance page 104 to page 131, Annex A1.1: Approved Estimates and Annual Expenditures for FY 2021/22 by Programmes (excluding Arrears) 1089, Annex A1.3: Annual Central Government Expenditure by Item for FY 2021/22 page 1115, Annex A1.5 Annual Central Government Economic Items with Highest Expenditure for FY 2021/22 page 1119

Available online at:

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Annual%20Budget%20Performance%20Report%20FY%202021-22.pdf>

**Comment:**

Expenditure classifications are included in the Year-End Report include Administrative classification, Economic classification, Functional classification

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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

*GUIDELINES:*

*Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.*

**Answer:**

a. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

**Source:**

ANNUAL BUDGET PERFORMANCE REPORT FY 2021/22 by MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT

Table V3.1: GoU Releases and Expenditure by Sub Programme (Ministry of Science, Technology and Innovation) page 1056, Annex A1.1: Approved Estimates and Annual Expenditures for FY 2021/22 by Programmes (excluding Arrears) 1089, Annex A1.3: Annual Central Government Expenditure by Item for FY 2021/22 page 1115, Annex A1.5 Annual Central Government Economic Items with Highest Expenditure for FY 2021/22 page 1119 Available online at:

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Annual%20Budget%20Performance%20Report%20FY%202021-22.pdf>

**Comment:**

the Year-End Report presents estimates for programs accounting for all expenditures.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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

*GUIDELINES:*

*Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether*

these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.

**Answer:**

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

**Source:**

ANNUAL BUDGET PERFORMANCE REPORT FY 2021/22 by MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT

OVERALL FISCAL OPERATIONS AND RESOURCE PERFORMANCE, Table 1: Fiscal Operations for FY 2021/22 page 89, Table 3: Breakdown of Domestic Revenues in the Financial Year 2021/22. page 92

Available online

at:<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Annual%20Budget%20Performance%20Report%20FY%202021-22.pdf>

**Comment:**

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

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**88. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?**

**GUIDELINES:**

Question 88 asks whether revenue estimates in the Year-End Report are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Year-End Report must present revenue estimates classified by category.

**Answer:**

a. Yes, the Year-End Report presents revenue estimates by category.

**Source:**

ANNUAL BUDGET PERFORMANCE REPORT FY 2021/22 by MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT

OVERALL FISCAL OPERATIONS AND RESOURCE PERFORMANCE, Table 1: Fiscal Operations for FY 2021/22 page 89, Table 3: Breakdown of Domestic Revenues in the Financial Year 2021/22. page 92

Available online

at:<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Annual%20Budget%20Performance%20Report%20FY%202021-22.pdf>

**Comment:**

the Year-End Report presents revenue estimates by category

**Peer Reviewer**

**Opinion:** Agree

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

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

*GUIDELINES:*

*Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.*

*To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.*

**Answer:**

b. Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

**Source:**

ANNUAL BUDGET PERFORMANCE REPORT FY 2021/22 by MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT  
Table 3: Breakdown of Domestic Revenues in the Financial Year 2021/22. page 92, OVERALL FISCAL OPERATIONS AND RESOURCE PERFORMANCE,  
Table 1: Fiscal Operations for FY 2021/22 page 89

Available online

at:<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Annual%20Budget%20Performance%20Report%20FY%202021-22.pdf>

**Comment:**

the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue. Non- Tax revenues do not highlight the individual sources

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

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

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

*GUIDELINES:*

*Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:*

- *the amount of net new borrowing required during the budget year;*
- *the central government's total debt burden at the end of the budget year; and*
- *the interest payments on the outstanding debt for the budget year.*

*Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:*

- *interest rates on the debt:*

- maturity profile of the debt; and
- whether the debt is domestic or external.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

**Answer:**

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.

**Source:**

ANNUAL BUDGET PERFORMANCE REPORT FY 2021/22 by MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT  
 Government borrowing and Debt in FY 2021 page 95, Table 3: Breakdown of Domestic Revenues in the Financial Year 2021/22. page 92, OVERALL FISCAL OPERATIONS AND RESOURCE PERFORMANCE, Table 1: Fiscal Operations for FY 2021/22 page 89  
 Available online at:

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Annual%20Budget%20Performance%20Report%20FY%202021-22.pdf>

**Comment:**

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.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

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.

**Comments:** Estimates of original Government borrowing and actual including a narrative are reported on in the above referenced report on pages 89, and 95

**IBP Comment**

IBP notes the reviewer's comment. However, the researcher's response of "C" remains valid given the absence of interest rate and maturity profile information in the YER.

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

**Answer:**

The central government's total debt burden at the end of the budget year  
 The interest payments on outstanding debt for the budget year  
 Whether the debt is domestic or external

**Source:**

ANNUAL BUDGET PERFORMANCE REPORT FY 2021/22 by MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT  
 Government borrowing and Debt in FY 2021 page 95, Table 3: Breakdown of Domestic Revenues in the Financial Year 2021/22. page 92, OVERALL FISCAL OPERATIONS AND RESOURCE PERFORMANCE, Table 1: Fiscal Operations for FY 2021/22 page 89  
 Available online

at:<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Annual%20Budget%20Performance%20Report%20FY%202021->



22.pdf

**Comment:**

The central government's total debt burden at the end of the budget year, Whether the debt is domestic or external, The interest payments on outstanding debt for the budget year are presented

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

*Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. Answer "c" if 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, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

**Answer:**

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.

**Source:**

ANNUAL BUDGET PERFORMANCE REPORT FY 2021/22 by MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT

GDP - Overall Fiscal Performance for FY 2021/22 page 1, Key Outcome indicators for the Trade and Industry Sector FY 2019/20 page 33, Macroeconomic Policy and Management page 68, QUARTER 4: Highlights of Vote Performance page 832, matters on budget execution page 507

**Available online**

at:<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Annual%20Budget%20Performance%20Report%20FY%202021-22.pdf>

**Comment:**

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.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

**Answer:**

Nominal GDP level  
Inflation rate  
Real GDP growth

**Source:**

ANNUAL BUDGET PERFORMANCE REPORT FY 2021/22 by MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT

GDP - Overall Fiscal Performance for FY 2021/22 page 1, Key Outcome indicators for the Trade and Industry Sector FY 2019/20 page 33, Macroeconomic Policy and Management page 68, QUARTER 4: Highlights of Vote Performance page 832, matters on budget execution page 507

Available online

at:<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Annual%20Budget%20Performance%20Report%20FY%202021-22.pdf>

**Comment:**

some core information like on interest rates is missing

**Peer Reviewer**

**Opinion:** Agree

**Comments:** True. Not all the elements are included

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

**Answer:**

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.

**Source:**

ANNUAL BUDGET PERFORMANCE REPORT FY 2021/22 by MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT  
QUARTER 4: Highlights of Vote Performance for example, Number of hospitals renovated, Number of support and monitoring visits conducted (Ministry of Health) page 421  
Nonfinancial data is also available for other Votes

Available online

at:<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Annual%20Budget%20Performance%20Report%20FY%202021-22.pdf>

**Comment:**

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.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

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.

**Comments:** Not all of the original estimates of non-financial data is presented because there is no clear mechanism of collecting all the information. However, with the upcoming policy on non-financial information, all the non-financial information will be captured

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

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.

**Comments:** The structure system we used for reporting provides a window for giving reasons for the actual performance levels by Vote. For example Refer to page 172 of the above referenced report under Vote 160.

**IBP Comment**

IBP welcomes the comments from the reviewers. IBP notes some information about actual and estimated non-financial inputs mostly provided in the FY 2020/21 YER. Under some Votes, there are actual non-financial inputs for FY 2022/23. This is revised from "B" to "C".

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

*Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).*

*Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

**Answer:**

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.

**Source:**

ANNUAL BUDGET PERFORMANCE REPORT FY 2021/22 by MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT  
QUARTER 4: Highlights of Vote Performance for example, Number of hospitals renovated, Number of support and monitoring visits conducted (Ministry of Health) page 421  
Nonfinancial data is also available for other Votes  
Available online  
at:<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Annual%20Budget%20Performance%20Report%20FY%202021-22.pdf>

**Comment:**

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.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

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.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

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.

**Comments:** The structure of the system we used for reporting provides a window for giving reasons for the actual performance levels by Vote. For example Refer to page 172 of the above referenced report under Vote 160.

**IBP Comment**

IBP welcomes the comments from the reviewers. IBP notes some information about actual and estimated non-financial results mostly provided for FY 2020/21. The response "B" is changed to "C"

**94. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?**

**GUIDELINES:**

*Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

**Answer:**

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.

**Source:**

ANNUAL BUDGET PERFORMANCE REPORT FY 2021/22 by MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT  
Social Protection for vulnerable groups page 55 to Page 56, Promotion of equal opportunities and redressing imbalances page 612, NUSAF 3 PAGE 799, PDM page 605

**Available online**

at:<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Annual%20Budget%20Performance%20Report%20FY%202021-22.pdf>

**Comment:**

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.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

*Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented*

**Answer:**

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

**Source:**

ANNUAL BUDGET PERFORMANCE REPORT FY 2021/22 by MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT

Available online

at:<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Annual%20Budget%20Performance%20Report%20FY%202021-22.pdf>

**Comment:**

estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Information on extra-budgetary funds is not provided

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

*Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)*

*To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.*

**Answer:**

b. No, a financial statement is neither part of the Year-End Report nor released as a separate report.

**Source:**

ANNUAL BUDGET PERFORMANCE REPORT FY 2021/22 by MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT

Available online

at:<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Annual%20Budget%20Performance%20Report%20FY%202021-22.pdf>

**Comment:**

a financial statement is neither part of the Year-End Report nor released as a separate report.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** The Financial Statement is produced as a separate report by the Ministry of Finance, Planning and Economic Development but not publicly available.

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

*GUIDELINES:*

*Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:*

- *Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<https://www.issai.org/pronouncements/issai-100-fundamental-principles-of-public-sector-auditing/>) for more detail.*
- *Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (<https://www.issai.org/pronouncements/issai-400-compliance-audit-principles/>) for more details.*
- *Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<https://www.issai.org/pronouncements/issai-300-performance-audit-principles/>) for more details.*

*Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.*

*To answer "a," the SAI must have conducted all three types of audit – financial, compliance, and performance – and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.*

**Answer:**

a. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

**Source:**

<https://www.oag.go.ug/welcome>

**Comment:**

All three audits, that is Compliance, financial and performance (also called Value for Money audit) are conducted by the SAI (OAG in Uganda). OAG also conducts special audits. Compliance, financial and performance reports are made public, mainly on the website. Special audits, under normal circumstances, are not made public, particularly those ordered by courts of law.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**98. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?**

**GUIDELINES:**

*Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.*

*The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.*

*Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.*

*To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.*

**Answer:**

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

**Source:**

ANNUAL REPORT OF THE AUDITOR GENERAL TO PARLIAMENT FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2022 DECEMBER 2022

CONSOLIDATED AUDIT FINDINGS

Available online at:

<https://www.oag.go.ug/viewmegareport/20>

General Performance page 2, Table 1: Summary of Performance page 2

**Comment:**

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

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**99. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?**

**GUIDELINES:**

*Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.*

*The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.*

*To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if 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. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.*

**Answer:**

d. No extra-budgetary funds have been audited.

**Source:**

ANNUAL REPORT OF THE AUDITOR GENERAL TO PARLIAMENT FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2022 DECEMBER 2022

CONSOLIDATED AUDIT FINDINGS

<https://www.oag.go.ug/viewmegareport/20>

**Comment:**

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:** Agree

**Comments:** The agencies responsible for extra-budgetary funds have their own auditing frameworks such as the National Social Security Fund

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

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.

**Comments:** The SAI audits covers off budget support. It is a requirement that all MDAs declare off budget support and report on its performance.

**IBP Comment**

IBP notes the government's response, but due to the absence of evidence to support this, the researcher's response "D" is maintained.

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

*Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.*

*To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.*

**Answer:**

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

**Source:**

ANNUAL REPORT OF THE AUDITOR GENERAL TO PARLIAMENT FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2022 DECEMBER 2022

CONSOLIDATED AUDIT FINDINGS

available online at:

<https://www.oag.go.ug/viewmegareport/20>

**Comment:**

Though the audit report does not contain a section labeled "executive summary", but contains a section which summaries the main/key findings on general performance, which can also serve as an executive summary for example Sectoral Key Findings on page 118

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree



101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

**GUIDELINES:**

Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.

To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.

**Answer:**

d. No, the executive does not report on steps it has taken to address audit findings.

**Source:**

ANNUAL REPORT OF THE AUDITOR GENERAL TO PARLIAMENT FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2022 DECEMBER 2022  
CONSOLIDATED AUDIT FINDINGS

available online at:

<https://www.oag.go.ug/viewmegareport/20>

**Comment:**

Document is not made publicly available to the public

**Peer Reviewer**

**Opinion:** Agree

**Comments:** This does not happen

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** e. Not applicable/other (please comment).

**Comments:** The report on status of implementation of audit recommendations is produced but not publicly available.

**IBP Comment**

IBP notes the response by the government. However, since there is no evidence to support the claim of report publication, the response "D" is appropriate and valid.

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?

**GUIDELINES:**

Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive's progress in addressing audit recommendations.

To answer "a," the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A "b" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A "c" response applies if the SAI or legislature

reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if neither the SAI nor the legislature reports on the executive's steps to address audit findings.

**Answer:**

d. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

**Source:**

**Comment:**

no such report is made publicly available

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** The SAI audits the treasury memoranda and submits the report to Ministry of Finance, Planning and Economic Development.

**103. Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?**

**GUIDELINES:**

Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, "independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance", and with "a forward-looking ex ante diagnostic task". In practice, they come in two main forms:

- Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.gob.mx/>); or
- Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>) and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr/>).

For more information, see von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.

To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.

If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

**Answer:**

b. Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.

**Source:**

The Budget Act, 2001, Section 20 and 21

Available online at:

<https://www.parliament.go.ug/cmis/views/25f05d3e-6e2b-4633-b870-770710e4489a%253B1.0>

Parliamentary Budget Office  
<https://www.parliament.go.ug/page/departments-and-offices>  
number 20

**Comment:**

There is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks. Section 20 of the Budget Act stipulates 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. At the moment, the qualified 27 staff are employed leaving a staffing gap of 6 staff (Principal Economist -senior official PBO revealed).

**Peer Reviewer**

**Opinion:** Agree

**Comments:** While the Parliamentary Budget Office exists, its analyses seem inconsequential on a wider scale. They mainly do analysis for Members of Parliament but the impact of their work is hardly felt or released in the wider public domain

**Government Reviewer**

**Opinion:** Agree

**Comments:** The IFI independence is provided for in law. However, it has insufficient staff and resources to carry out its tasks especially for building a macro economic model

**104. Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?**

*GUIDELINES:*

*Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.*

*Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.*

*To answer "a", there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.*

*Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).*

**Answer:**

b. Yes, the IFI publishes its own macroeconomic or fiscal forecast.

**Source:**

Interview with the Principal Economist - Parliamentary Budget Office

**Comment:**

The Budget Act 2001 mandates the Parliamentary Budget Office to produce an assessment of macro-economic and/or fiscal forecasts produced by the executive. While this is done, this document is not publicly available and is produced only for internal use. However, a system is being developed where such information will be captured (pipeline)

**Peer Reviewer**

**Opinion:**

**Government Reviewer**

**Opinion:** Agree

**Comments:** Produced but for internal use

**105. Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?**

**GUIDELINES:**

*Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.*

*To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.*

**Answer:**

a. Yes, the IFI publishes its own costings of all new policy proposals.

**Source:**

1. Public finance Management Act 2015, Section 23(3): Multi-year expenditure commitments  
Section 76 subsections (1,2 and 3). Cost estimates for Bills, page 70

Available online at:

[https://www.ugandainvest.go.ug/wp-content/uploads/2016/02/Uganda\\_Public\\_Finance\\_Management\\_Act\\_2015\\_3.pdf](https://www.ugandainvest.go.ug/wp-content/uploads/2016/02/Uganda_Public_Finance_Management_Act_2015_3.pdf)

2. REPORT OF THE COMMITTEE ON BUDGET ON THE ANNUAL BUDGET ESTTMATES FOR FY 2022/23

Table 1: Compliance assessment on submission of required information as per the PFMA, 2015 page 6 to page 8 - computations from the Parliamentary Budget Office

Available online at:

<https://parliamentwatch.ug/wp-content/uploads/2022/05/BUD2-22-Report-on-the-Annual-Budget-Estimates-for-202223.pdf>

**Comment:**

According to Section 76 (1) of the PFMA 2015, every Bill introduced in Parliament shall be accompanied by a certificate of financial implications issued by the Minister. Section 76 (2) further requires the certificate issued to indicate the estimates of revenue and expenditure over the period of not less than two years after the coming into effect of the Bill when passed. Further more, the certificate of financial implications shall indicate the impact of the Bill on the economy.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. Yes, the IFI publishes its own costings of a limited number of new policy proposals.

**Comments:** They do costings for a few policy proposals as requested by Members of Parliament. Their reports are not even widely made available. They are mainly for the consumption of Members of Parliament

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

IBP agrees with the researcher's response

**106. In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?**

**GUIDELINES:**

*Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.*

**Answer:**

a. Frequently (i.e., five times or more).

**Source:**

Public finance Management Act 2015, Section 47 (h). The Internal Auditor General, page 49

Available online at:

[https://www.ugandainvest.go.ug/wp-content/uploads/2016/02/Uganda\\_Public\\_Finance\\_Management\\_Act\\_2015\\_3.pdf](https://www.ugandainvest.go.ug/wp-content/uploads/2016/02/Uganda_Public_Finance_Management_Act_2015_3.pdf)

**Comment:**

All Committees of Parliament are supported by an officer from the Parliamentary Budget Office. As per the requirements of the PFMA 2015, various committees of Parliament are mandated to sit and discuss various reports or documents such as the budget, National Budget Framework Paper, Ministerial Policy statements, audit reports, etc. These meetings occur more than five times in a year and PBO staff attached to a given Parliamentary Committee take part and testify in hearings of a committee of the legislature

**Peer Reviewer**

**Opinion:** Agree

**Comments:** While I agree with the Researcher on the frequency, the Parliamentary Budget Officer staff just take part in the parliamentary committee sittings. They do not testify. They only provide guidance and their advice is not binding in any way

**Government Reviewer**

**Opinion:** Agree

**Comments:** There is staff of IFI on all committees of Parliament to support members

**107. Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?**

**GUIDELINES:**

*Question 107 asks whether the legislature debated budget policies prior to the tabling of the Executive's Budget Proposal for the most recent budget year before the research cut-off date. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)*

*A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.*

*To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.*

*Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy*

*in advance of the budget, but does not approve recommendations.*

*Answer “c” applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive’s Budget Proposal, but does not approve recommendations for the budget. Answer “d” applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive’s Budget Proposal.*

*In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature’s debate (for instance, a report released by an IFI or some other institution).*

**Answer:**

a. Yes, the full legislature debates budget policy prior to the tabling of the Executive’s Budget Proposal, and approves recommendations for the upcoming budget.

**Source:**

Public finance Management Act 2015, Section 9(5) and (8), page 15 and 16

Available online at:

[https://www.ugandainvest.go.ug/wp-content/uploads/2016/02/Uganda\\_Public\\_Finance\\_Management\\_Act\\_2015\\_3.pdf](https://www.ugandainvest.go.ug/wp-content/uploads/2016/02/Uganda_Public_Finance_Management_Act_2015_3.pdf)

Article on enacting the National Budget FY 2022/23

<https://www.parliament.go.ug/news/5934/parliament-enacts-shs481-trillion-first-post-lockdown-budget>

**Comment:**

the full legislature debates budget policy prior to the tabling of the Executive’s Budget Proposal, and approves recommendations for the upcoming budget.

According to the Public Finance Management Act 2015, Parliament is mandated to review and approve the Budget Framework Paper by 1st February of the financial year preceding the financial year to which the Budget Framework Paper relates. This has always been the practice in Uganda.

1. News story by NTV Uganda

<https://www.youtube.com/watch?v=IR7ZY5oi1AY>

<https://www.youtube.com/watch?v=qdjUF6gJp30>

2. Article on the Parliament of Uganda Website

<https://www.parliament.go.ug/news/5574/mps-approve-budget-framework-paper-readiness-fy-202223-budget>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** The Budget policy proposals are submitted to Parliament and referred to to committees for scrutiny and consideration. The final report is debated by the full house and approved,

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

**GUIDELINES:**

*Question 108 examines how far in advance of the start of the most recent budget year the legislature receives the Executive’s Budget Proposal. International good practice recommends that the Executive’s Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF’s Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>)).*

*For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive’s Budget Proposal in a timely manner on more than one occasion in the last three years, then “d” will be the*

appropriate answer.

To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.

**Answer:**

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

**Source:**

Public finance Management Act 2015, Section 13(3)

Available online at:

[https://www.ugandainvest.go.ug/wp-content/uploads/2016/02/Uganda\\_Public\\_Finance\\_Management\\_Act\\_2015\\_3.pdf](https://www.ugandainvest.go.ug/wp-content/uploads/2016/02/Uganda_Public_Finance_Management_Act_2015_3.pdf)

Article on: Gov't presents 2022/2023 Budget estimates

Available online at:

<https://www.parliament.go.ug/news/5793/gov%E2%80%99t-presents-20222023-budget-estimates>

**Comment:**

According to Section 13 (3) of the Public Finance Management Act 2015, the Minister shall, on behalf of the President, present the proposed annual budget of a financial year to Parliament, by the 1st of April of the preceding financial year. This is equivalent to 3 months before the start of the budget year (which begins on 1st July and ends on 30th June)

On behalf of the President, Finance State Minister, Amos Lugoloobi presented to Parliament the estimates for next financial year on 31/03/2022 which is at least three months before the start of the budget year.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** The references made by the researcher are a true reflection of the process.

**109. When does the legislature approve the Executive's Budget Proposal?**

**GUIDELINES:**

Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.

In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.

To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.

**Answer:**

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

**Source:**

Public finance Management Act 2015, Section 14

Available online at:

[https://www.ugandainvest.go.ug/wp-content/uploads/2016/02/Uganda\\_Public\\_Finance\\_Management\\_Act\\_2015\\_3.pdf](https://www.ugandainvest.go.ug/wp-content/uploads/2016/02/Uganda_Public_Finance_Management_Act_2015_3.pdf)

Article on: Parliament enacts Shs48.1 trillion first post-lockdown budget  
Available online on:  
<https://www.parliament.go.ug/news/5934/parliament-enacts-shs481-trillion-first-post-lockdown-budget>

**Comment:**

The PFMA 2015 requires Parliament to consider and approve the annual budget and work plan of Government for the next financial year by 31st May of each year.

The approval of the FY2022/23 national budget was passed by Parliament on 20/05/2022, which is at least one month in advance of the start of the budget year

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Its consistent with the law and practice.

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

*GUIDELINES:*

*Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.*

*The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.*

**Answer:**

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

**Source:**

The Budget Act, 2001, section 7

Available online at:

<https://media.ulii.org/files/legislation/akn-ug-act-2001-6-eng-2001-03-30.pdf>

2. <https://www.parliament.go.ug/cmisis/views/25f05d3e-6e2b-4633-b870-770710e4489a%253B1.0>

**Comment:**

Parliament has the legal authority to amend the Executive's budget proposal. However, this has to be done within an overall resource envelope that is determined by the Executive. Parliament can shift/ re-allocate resources from one sector to another, provided that this is done within the overall available resource envelope. However, there have been some instances where Parliament has made recommendations which have not been implemented by the executive

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Legislative recommendations in many cases are not attended too by the Executive

**Government Reviewer**



**Opinion:** Disagree

**Suggested Answer:**

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

**Comments:** The legislature has the authority to amend the executive's budget proposals but within the available resource envelope in accordance with Article 93 of the constitution.

**IBP Comment**

IBP agrees with the researcher.

**111. During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?**

**GUIDELINES:**

*Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").*

*If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a," please specify which amendments were adopted, and provide evidence for it.*

**Answer:**

a. Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.

**Source:**

Article on: Parliament enacts Shs48.1 trillion first post-lockdown budget

A proposed allocation of Shs84 billion to Munyonyo Commonwealth Resort has been rejected by the committee because of uncertainty regarding government's shares and dividends on the facility.

available online at:

<https://www.parliament.go.ug/news/5934/parliament-enacts-shs481-trillion-first-post-lockdown-budget>

**Comment:**

the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Some recommendations are taken up - but few

**Government Reviewer**

**Opinion:** Agree

**112. During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?**

**GUIDELINES:**

*Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.*

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.

Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.

Please specify in your comment the name of the committee and the number of days it had available to examine the budget. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.

**Answer:**

a. Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.

**Source:**

REPORT OF THE COMMITTEE ON BUDGET ON THE ANNUAL BUDGET ESTTATES FOR FY 2022/23

Available online at:

<https://parliamentwatch.ug/wp-content/uploads/2022/05/BUD2-22-Report-on-the-Annual-Budget-Estimates-for-202223.pdf>

**Comment:**

Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** There is a budget committee and a finance one, which examine in detail the EBP

**Government Reviewer**

**Opinion:** Agree

**113. During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?**

**GUIDELINES:**

Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.

Please note that the examination of sectoral budgets by a specialized budget or finance committee is assessed in Question 112 and should not be considered for this question.

Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or

chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.

For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.

**Answer:**

a. Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.

**Source:**

1. REPORT OF THE PARLIAMENTARY COMMITTEE ON HEALTH ON THE HEALTH SECTOR MINISTERIAL POLICY STATEMENT AND BUDGET ESTIMATES FOR FY 2022/23

Available online at:

<https://parliamentwatch.ug/wp-content/uploads/2022/04/HEA2-22-Report-on-the-Budget-Estimates-and-Ministerial-Policy-Statements-for-the-FY-202223.pdf>

2. REPORT OF THE COMMITTEE ON INFRASTRUCTURE, COMMUNICATIONS TECHNOLOGY AND NATIONAL GUIDANCE ON THE MINISTERIAL POLICY STATEMENT AND BUDGET ESTIMATES FOR FY 2022/23

Available online at:

<https://parliamentwatch.ug/wp-content/uploads/2022/04/ICT2-22-Report-on-Ministerial-Policy-Statement-and-Budget-Estimates-for-FY-202223.pdf>

**Comment:**

sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted

**Peer Reviewer**

**Opinion:**

**Comments:** Yes there are sectoral committees that examine in detail EBP sector proposals

**Government Reviewer**

**Opinion:** Agree

**Comments:** All the sectoral committees scrutinized executive's budget proposals and make recommendations to Parliament for approval.

**114. In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?**

**GUIDELINES:**

Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.

To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.

Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.

Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.

For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.

**Answer:**

c. Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.

**Source:**

<https://www.parliament.go.ug/documents/committee-reports>

**Comment:**

According to a Member of the Parliament, a committee examined in-year implementation, but it did not publish any report with findings and recommendations

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.

**Comments:** Committee report on in year implementation are published through the Hansard.

**IBP Comment**

IBP notes the government's response, but further checks did not find any evidence of discussion of in-year reports by Parliament.

<https://www.parliament.go.ug/documents/hansards?page=1>

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

**GUIDELINES:**

*Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.*

*In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.*

*The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.*

*In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.*

**Answer:**

d. There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.

**Source:**

Public finance Management Act 2015, Section 22

Available online at:

[https://www.ugandainvest.go.ug/wp-content/uploads/2016/02/Uganda\\_Public\\_Finance\\_Management\\_Act\\_2015\\_3.pdf](https://www.ugandainvest.go.ug/wp-content/uploads/2016/02/Uganda_Public_Finance_Management_Act_2015_3.pdf)

**Comment:**

Though the executive is required by law to seek approval from Parliament before it can re-allocate funds within the national budget, the PFMA 2015 requires any supplementary expenditures beyond 10% to be approved by Parliament. However, the law is silent on the shifting or re-allocation of funds within administration units.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.

**Comments:** While the executive is required by law and regulation to obtain approval from legislature, many times this is not put into practice when shifting funds between administrative units

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

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

**Comments:** It is provided for under Section 20 of the PFM Act 2015

**IBP Comment**

Referencing Section 20 of the PFM Act 2015. IBP understands that a Vote, as stated in the law, refers to a Sector and not an administrative unit. As such, the response "D" is chosen.

**116. Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?****GUIDELINES:**

*Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.*

*Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.*

**Answer:**

c. The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.

**Source:**

1. Public finance Management Act 2015, Section 29: Collection and deposit of revenue and retention of revenue (1), (2) (a), (b), 3 (a)

Available online at:

[https://www.ugandainvest.go.ug/wp-content/uploads/2016/02/Uganda\\_Public\\_Finance\\_Management\\_Act\\_2015\\_3.pdf](https://www.ugandainvest.go.ug/wp-content/uploads/2016/02/Uganda_Public_Finance_Management_Act_2015_3.pdf)

2. Constitution of Uganda, 1995, Article 156 (2b)

Available online at:

[http://statehouse.go.ug/sites/default/files/attachments/Constitution\\_1995.pdf](http://statehouse.go.ug/sites/default/files/attachments/Constitution_1995.pdf)

**Comment:**

According to the PFMA 2015, a vote, a state enterprise or public corporation is authorized by an Act of Parliament to collect or receive revenue. All revenues collected should be deposited into the consolidated fund or received into a public fund established for specific purpose where this is authorized by an Act of Parliament.

However, a vote, state enterprise or public corporation is allowed to retain revenue collected or received, where the revenue is in the form of levies, licences, fees or fines and the vote, state enterprise or public corporation is authorized through appropriation by Parliament to retain the revenue.

This implies that while all revenue collected has to be appropriated by Parliament, in the case of Non-tax revenues, authorized agencies, state agencies or votes can collect and spend these revenues without prior approval from Parliament.

Further more, according to the PFMA 2015, revenue shall not be collected or received by a vote, state enterprise or public corporation, except where the vote, state enterprise or public corporation is authorized by an Act of Parliament to collect or receive revenue

**Peer Reviewer**

**Opinion:** Agree

**Comments:** while the law provides for approval from Parliament for an agency to spend excess revenue, this in a majority of case doesnt happen. In a mority of cases, the excess revenue is spend without Parliament approval but the entities provide accountability at the time of reporting

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.

**Comments:** provided for under Section 25 of the PFM Act 2015.

**IBP Comment**

IBP agrees with the researcher.

**117. Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?**

**GUIDELINES:**

*Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.*

*Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.*

**Answer:**

d. There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.

**Source:**

Public finance Management Act 2015,

Available online at:

[https://www.ugandainvest.go.ug/wp-content/uploads/2016/02/Uganda\\_Public\\_Finance\\_Management\\_Act\\_2015\\_3.pdf](https://www.ugandainvest.go.ug/wp-content/uploads/2016/02/Uganda_Public_Finance_Management_Act_2015_3.pdf)

**Comment:**

There is no law that requires the executive to seek Parliamentary approval prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons.

However, the practice is that - in case of a revenue shortfall, this decision is administratively handled Ministry of Finance Planning and Economic Development, represented by In Uganda, there is no law that requires the executive to seek Parliamentary approval prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons. However, the practice is that - in case of a revenue shortfall, this decision is administratively handled by Secretary to the Treasury who consults different accounting officers (where necessary).

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The budget cuts are made by the Ministry of Finance, Planning and Economic Development without any approval from Parliament. However in the quarterly performance reports, the Ministry reports on the budget cuts where it has happened

**Government Reviewer**

**Opinion:** Agree

**118. Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?**

**GUIDELINES:**

*Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)*

*To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)*

*Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.*

*If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.*

**Answer:**

c. Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.

**Source:**

Article on: COSASE winds up month-long probe on Uganda Airlines

<https://www.parliament.go.ug/news/6201/cosase-winds-month-long-probe-uganda-airlines>

under performance of the COSASE

Speaker wants audit on COSASE over 'under performance'

<https://www.independent.co.ug/now-speaker-wants-audit-on-cosase-over-under-performance/>

**Comment:**

a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations. Moreover, out of 107 entities referred to the Committee for further probe following the recommendation of the Auditor General for the Financial Year 2020/2021, they were only able to scrutinize the operations of four entities.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** A committee of Parliament debates some of the findings contained in the Audit report. However, hardly are their findings officially published. But the public usually gets bits of the debates and reports in the media - both social and electronic. In addition the Speaker of Parliament has always said that the committee lacks speed to investigate the Audit report - but this is mainly politics at play! Even where the committee has made recommendations to the Executive to implement, these are hardly effected. In the public domain, many of the committee reports are shelved. Alongside this, the committee debates the Audit findings way after the Auditor General has produced the Audit report

**Government Reviewer**

**Opinion:** Agree

**119. Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?**

*GUIDELINES:*

*Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.*

*To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.*

*Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.*

**Answer:**

a. Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.

**Source:**

National Audit Act 2008, Section 4(1)

Available online at

<https://www.parliament.go.ug/cmris/views/e62f3429-806e-4537-96c6-d8b2f5126c5d%253B1.0>

**Comment:**

The Process of appointment of the head of the SAI guarantees his independence. National Audit Act 2008, Section 4(1) stipulates that, in accordance with article 163(1) of the Constitution, the Auditor General shall be appointed by the President with the approval of Parliament.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Yes the Auditor General is appointed by the President but there is a Parliamentary process to approve the appointment . Usually there is no objection from the Parliament as the President wields a lot of power and authority over the Parliament

**Government Reviewer**

**Opinion:** Agree

**120. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?**

*GUIDELINES:*



Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.

To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

**Answer:**

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.

**Source:**

National Audit Act 2008, section 7

Available online at: <https://www.parliament.go.ug/cmris/views/e62f3429-806e-4537-96c6-d8b2f5126c5d%253B1.0>

Constitution of Uganda, 1995, section 163

Available online at:

[http://statehouse.go.ug/sites/default/files/attachments/Constitution\\_1995.pdf](http://statehouse.go.ug/sites/default/files/attachments/Constitution_1995.pdf)

**Comment:**

Section 7. Removal of Auditor General - National Audit Act 2008 stipulates that,

(1) In accordance with Article 163 (10) of the Constitution, the Auditor General may be removed from office by the President only for (a) inability to perform the functions of his or her office arising

from infirmity of body or mind; (b) mis behaviour or misconduct; or (c) incompetence.

(2) The President shall remove the Auditor General if the question of his or her removal has been referred to a tribunal appointed by the President, and the tribunal has recommended to the President that the Auditor General should be removed from office on any of the grounds specified in subsection (1).

(3) The question whether the Auditor General should be removed from office shall be referred to the President by the Speaker of Parliament in writing setting out the complaints against the Auditor General, with the advice that the President should appoint a tribunal.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

**GUIDELINES:**

Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.

Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then submits it to the executive (which accepts it with little or no change) or directly to the legislature, or the budget of the SAI is determined directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.

**Answer:**

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.

**Source:**

ANNUAL REPORT OF THE AUDITOR GENERAL TO PARLIAMENT FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2022 DECEMBER 2022  
CONSOLIDATED AUDIT FINDINGS  
FOREWORD BY THE AUDITOR GENERAL page xvi

**Comment:**

The Office's commitment to undertake audits that add value to society remains my main focus. However, during the year, the emergency of Ebola, insecurity in the Karamoja region as well as limited staff resources affected audit activities in the affected areas. These audits will be performed in the 2nd half of this financial year 2022/2023.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The Office of the Auditor General has often complained of limited resources to execute their mandate. This is mainly caused by shortfall in revenue collection. But also in my individual opinion, I want to believe the Executive does not ultimately prioritise audit findings and reports

**Government Reviewer**

**Opinion:** Agree

**Comments:** Whereas the budget is not consistent with the funding requirement, Parliament appropriates supplementary expenditures in some cases where the required funding for any extra special audit request cannot be accommodated within the available budget.

**IBP Comment**

For consistency across time and countries, answer choice "C" has been selected. According to the National Audit Act 2008, 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. The President shall cause the estimates submitted under this office to be laid before Parliament without revision but with any recommendations that Government may have on them. As noted by the researcher, the amount appropriated to the OAG is often not consistent with the funding requirement.

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

*Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.*

*Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.*

*There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra-budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.*

*To answer "a," the SAI must have full discretion in law to decide which audits to undertake. Answer "b" applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer "c" applies if the SAI has some discretion, but significant legal limitations exist. Answer "d" applies if the SAI has no power at all to choose which audits to undertake*

*Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI's legal mandate and jurisdiction.*

**Answer:**

a. The SAI has full discretion to decide which audits it wishes to undertake.

**Source:**

National Audit Act 2008, section 22

Available online at:

<https://www.parliament.go.ug/cmris/views/e62f3429-806e-4537-96c6-d8b2f5126c5d%253B1.0>

**Comment:**

The Auditor General may carry out special audits, investigations or any other audit considered necessary by him or her. This gives him or her mandate to investigate any matter on his own discretion, including classified expenditures.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. The SAI has significant discretion, but faces some limitations.

**Comments:** While the law provides for full discretion, the Office of the Auditor General has limitations of resources and also has to undertake audits that do not discret the Government in power. The audits have to have a 'blessing' from the Executive - this is not openly expressed stated but discussions and sanctioning of audits have to approval from the Executive

**Government Reviewer**

**Opinion:** Agree

**Comments:** It is even allowed to contract international audit firms for audit areas where internal capacity is still being built

**123. Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?**

**GUIDELINES:**

*Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.*

*To answer "a," an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer "b" applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer "c" if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer "d" applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.*

*If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.*

**Answer:**

c. No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.

**Source:**

OAG staff presentation during a Training on how to improve OBS score for Uganda by UNICEF and Uganda Debt Network held 3rd April 2023 to 6th April 2023 at the Imperial Hotel in Entebbe, Uganda.

**Comment:**

Several reviews are conducted on the audit processes of the SAI by independent agencies including Parliament of Uganda. A quality Assurance review/peer review is done every 2 years (at international level) by international auditors from various audit agencies (i.e INTOSAI, AFROSAI), where about 2 or 4 representatives from different countries are brought on board to assess whether the audit process was done in accordance with the standards of supreme audit institutions. However, though these reports are not made publicly available (on line), they can be made available on request from either the Office of the Auditor General of from AFROSAI.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.

**Comments:** The report is publicly available on the link below;

**IBP Comment**

Answer choice "C" has been selected for cross country comparability. Within the OAG there is a Quality Assurance and Audit Development Office.  
<https://www.oag.go.ug/managementteam>

**124. In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?**

**GUIDELINES:**

*Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.*

**Answer:**

a. Frequently (i.e., five times or more).

**Source:**

OAG staff presentation during a Training on how to improve OBS score for Uganda by UNICEF and Uganda Debt Network held 3rd April 2023 to 6th April 2023 at the Imperial Hotel in Entebbe, Uganda.

**Comment:**

Office of the Auditor General Annual Performance Report for FY 2021/22 (December 2022)

Page 11 of the report notes that; During the course of the year, the previous audit reports were tabled before the various committees of Parliament for review. Our staff, through Parliamentary Liaison, represented the Office during these engagements and offered technical assistance to the Accountability Committees while executing their oversight role.

Page 13 shows that Office of the Auditor General's staff participated in 400 Parliamentary Sessions Attended

Report is Available online at : <https://www.oag.go.ug/viewmegareport/21>

For example; Article story on; "Auditor General urges Parliament action over unspent public funds"

Available online at:

<https://www.parliament.go.ug/news/6282/auditor-general-urges-parliament-action-over-unspent-public-funds>

Page 58 of the report also shows an engagement on how to improve the subsequent OBS scores the Participated in with Uganda Debt Network, Parliament of Uganda and Ministry of Finance

The Auditor General reports directly to Parliament during the consideration of Audit reports. He has to attend all meetings (where necessary) when these reports are being considered to give guidance and clarification. Currently, a Manager responsible for Parliamentary Liaison supports the Parliamentary Committee during public hearings and can testify on behalf of the auditor General. Parliamentary Oversight Committee meetings are usually held frequently.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Fully functional Parliamentary Liaison department is provided for in the structure of the SAI and staff seconded to the three accountability committees of Parliament.

**125. Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?**

**GUIDELINES:**

*This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.*

*The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:*

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf).

*Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning .*

*To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.*

*Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.*

*Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:*

*1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.*

*and/or*

*2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.*

*In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.*

*Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.*

*The researcher must present evidence to support selection of a "c" response.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.*

**Answer:**

c. Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

**Source:**

Free Budget Hotline 0800 229 229  
budget@finance.go.ug  
Feedback Section on the Budget website  
Available online at:

<https://budget.finance.go.ug>

Regional Budget Consultative meetings

Guidelines and timelines are issued through the First Budget Call Circular

Available online at:

<https://www.finance.go.ug/sites/default/files/2023-02/1ST%20BUDGET%20CALL%20CIRCULAR%20FY%202023-4.pdf>

**Comment:**

the executive uses open participation mechanisms through which members of the public provide their inputs on the budget. However, citizen's input are rarely considered due to constrained resource envelope

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

**Comments:** While the process seem to be highly participatory, in practice this does not happen. For example during the regional budget consultative processes, selected individuals and members of civil society organisations are invited to attend. The same happens at Lower Local Governments (eg sub counties and Town Councils). And in addition the wider public usually is not aware of when these meetings take place. And even the views of the individuals and CSOs that participate are not all taken up. In fact, the public participation is more of a ritual since the issues raised are not fully taken on board. But for the record, spaces for participation do exist

**Government Reviewer**

**Opinion:** Agree

**Comments:** It is through the Local Government Consultative workshops

**IBP Comment**

IBP notes the researcher's further submission and the reviewer's comment on the existing participatory mechanisms. Given that the engagement is somewhat ad-hoc with no report of citizens/CSOs inputs in the budget, this is revised from "B" to "C".

<https://www.finance.go.ug/sites/default/files/2023-02/1ST%20BUDGET%20CALL%20CIRCULAR%20FY%202023-4.pdf>

<https://seatiniuganda.org/download/press-statement-on-the-nationalbudget-framework-for-fy-22-23-pdf/> <https://seatiniuganda.org/ministry-of-finance-together-with-seatini-and-other-nbm-partners-hold-engagement-with-the-media-fraternity-on-fy-2022-23-national-budget/>

**126. With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?**

**GUIDELINES:**

*This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.*

*To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.*

*Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.*

**Answer:**

b. The requirements for an "a" response are not met.

**Source:**

Consultations are made through CSOs.

during Regional Budget Consultative meetings for FY 2022/23, participation in the meetings was open to all members of the public  
Guidelines and timelines are issued through the First Budget Call Circular

Available online at:

<https://www.finance.go.ug/sites/default/files/Publications/1ST%20BUDGET%20CALL%20CIRCULAR%20FY%202023-4.pdf>

**Comment:**

Consultations are made through CSOs.  
during Regional Budget Consultative meetings for FY 2022/23, participation in the meetings was open to all members of the public however, some vulnerable groups like children do not have chance to participate

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.

**Comments:** CSOs actively participate in the Budget consultations

**Researcher Response**

While the executive takes concrete steps to invite and consult non-state actors such as CSOs and the private sector in various fora of the budget process, there is no evidence of deliberate efforts to exclusively consult/engage vulnerable and under-represented parts of the population in the annual budget formulation process

**IBP Comment**

IBP notes the government's effort in engaging the public ahead of the budget, However, there was no sufficient evidence to suggest or support that the Executive took active steps to engage vulnerable and under-represented parts of the population in the annual budget formulation process. The researcher's response "B" is valid.

**127. During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?**

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

*GUIDELINES:*

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.*

*Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*

*Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.*

*If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.*

*Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.*

**Answer:**

c. The executive's engagement with citizens covers at least one (but less than three) of the above-mentioned topics.

**Source:**

Post Budget Engagement also happening now in Gulu. The budget for FY 2022/23 presents a set of strategic choices & Govt commitment to stimulate productivity & competitiveness of enterprises, create jobs, inclusive growth & socioeconomic transformation.  
<https://twitter.com/mofpedU/status/1541733042552709122?s=20>

Taking the budget conversation to the people, very useful engagement and feedback from tax payers.  
<https://twitter.com/mofpedU/status/1541739821575688199?s=20>

Post Budget Engagement on Tax  
<https://twitter.com/mofpedU/status/1541736876612141056?s=20>

**Comment:**

executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics

**Peer Reviewer**

**Opinion:** Agree

**Comments:** An attempt is made is made but usually the discussions cover social spending policies, public investment projects, public services and revenue forecasts, policies, and administration

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. The executive's engagement with citizens covers all six topics.

**Comments:** The consultations cover all the mentioned areas

**Researcher Response**

While there is no official government report (available online) that clearly details all the key topics that the executive engages on with the citizens, these engagements cover most of the topics included in key budget documents such as the National budget strategy, National Budget Framework Paper, etc, which usually cover topics mainly: macro-economic issues, revenue forecasts, policies and administration, social sector spending policies, and public services (i.e more than 3 but less than 6 topics). Some of these are contained in various position papers presented by various non-state actors such as CSOs and the Private sector. Some of the position papers available online include the following PRIVATE SECTOR STATEMENT ON THE FY 2023/24 NATIONAL BUDGET STRATEGY PRESENTED BY HON. DR. ELLY KARUHANGA CHAIRMAN, BOARD PRIVATE SECTOR FOUNDATION UGANDA (PSFU) BUDGET CONFERENCE FOR FY 2023/24, 29th August 2022 Available online at: <chrome-extension://efaidnbmninnbpcjpcglclefindmkaj/https://www.psfuganda.org/policy-papers/288-private-sector-position-on-the-budget-strategy-2023-24-august-2022-psfu/file.html>

**IBP Comment**

IBP notes the comments from the government and researcher. A further check of the evidence submitted does not show the topics discussed during the engagement highlighted by the researcher. The post-budget tax engagement is after the formulation stage, specifically for tax. Nonetheless, IBP notes the private sector statement and, as such, revises this from "B" to "C" based on insufficient information.

**128. Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?****GUIDELINES:**

*This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.*

*The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:*

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf).

*Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.*



To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:

1) The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

**Answer:**

c. Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

**Source:**

Free Hotline 0800 229 229

Email: [budget@finance.go.ug](mailto:budget@finance.go.ug)

Feedback section on the Budget website

<https://budget.finance.go.ug/>

Press briefing on quarterly expenditure releases

<https://www.finance.go.ug/sites/default/files/press/PRESS%20RELEASE%20ON%20QUARTER%20THREE%20EXPENDITURE%20RELEASES%20FY%202022-23.pdf>

**Comment:**

through the Press briefing on quarterly expenditure releases, citizen's are informed about Government expenditure in a give quarter thus able to track implementation of fund.

feedback is expected to be given through; Free Hotline 0800 229 229, Email: [budget@finance.go.ug](mailto:budget@finance.go.ug)

Feedback section on the Budget website

<https://budget.finance.go.ug/>

**Peer Reviewer**

**Opinion:** Agree

**Comments:** while i agree with the researcher on the response, mechanisms exist to offer public views on public participation, however these are, in a majority of cases not acted upon. Some CSOs have established community structures to enagage in budget monitoring but not all their views are considered because of multiple reasons, including rigid enforcement measures. However, opportunities are given to CSOs to present their monitoring findings both at the sub national and noational levels. Adoption of CSOs findings is still limited though

**Government Reviewer****Opinion:** Disagree**Suggested Answer:**

a. Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.

**Comments:** The mechanism provides for exchange of views on budget implementation between Government and CSOs

**Researcher Response**

The executive uses a number of participation mechanisms to generate input from the public on the implementation of the annual budget. For instance, the Ministry of Finance has an interactive budget information website with a toll free number on top of the page (i.e. <https://budget.finance.go.ug/#:~:text=Free%20Hotline%200800%20229%20229>) which the citizens can call to provide input on the implementation of the budget. In addition, the budget information website also contains a feedback section (towards the bottom of the page- <https://budget.finance.go.ug/>) where citizens can provide feedback or seek clarification on the budget process.

**IBP Comment**

IBP notes the reviewers' comments and the MoF's number of participation mechanisms to generate input from the public, including the feedback section on the website and the toll-free number. However, IBP notes the process is limited and not structured enough for the public to provide inputs on specific issues during the budget implement. IBP revises the response from "B" to "C"  
<https://budget.finance.go.ug/#:~:text=Free%20Hotline%200800%20229%20229>

**129. With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and underrepresented parts of the population on the implementation of the annual budget?**

**GUIDELINES:**

*This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.*

*To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.*

*Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.*

**Answer:**

b. The requirements for an "a" response are not met.

**Source:**

Free Hotline 0800 229 229

Email: [budget@finance.go.ug](mailto:budget@finance.go.ug)

Feedback section on the Budget website

<https://budget.finance.go.ug/>

Press briefing on quarterly expenditure releases

<https://www.finance.go.ug/sites/default/files/press/PRESS%20RELEASE%20ON%20QUARTER%20THREE%20EXPENDITURE%20RELEASES%20FY%202022-23.pdf>

**Comment:**

During the Quarterly press briefing on Budget releases, members of the Budget Transparency Initiative and National Budget Month Partners (CSOs) are expected to give a brief on budget implementation on behalf of other citizens

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

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.

**Comments:** Input of the vulnerable population is received through their representatives in the Local Government councils and the CSOs spread all over the country

**IBP Comment**

IBP notes the government's effort to engage the public during budget implementation. However, there was no sufficient evidence to suggest or support that the Executive took active steps to engage vulnerable and under-represented parts of the population during the implementation process. The researcher's response "B" is valid.

**130. During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?**

**For the purpose of this question, key topics are considered to be:**

- 1. Changes in macroeconomic circumstances**
- 2. Delivery of public services**
- 3. Collection of revenue**
- 4. Implementation of social spending**
- 5. Changes in deficit and debt levels**
- 6. Implementation of public investment projects**

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.*

*Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*

*Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.*

*If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.*

*Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.*

**Answer:**

c. The executive's engagement with citizens covers at least one (but less than three) of the above-mentioned topics.

**Source:**

Quarterly expenditure releases  
for example,  
Press release on quarter 3 expenditure releases FY 2022/23

HALF-YEAR REVENUE PRESS CONFERENCE FOR FY 2022/2023 JULY – DECEMBER

<https://www.finance.go.ug/sites/default/files/press/PRESS%20RELEASE%20ON%20QUARTER%20THREE%20EXPENDITURE%20RELEASES%20FY%2022-23.pdf>

**Comment:**

executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

Opinion: Agree

**IBP Comment**

With reference to the HALF-YEAR REVENUE engagement for FY 2022/23, IBP notes the engagement covered discussions on revenue. Therefore, IBP revises from "B" to "C" [https://ucifa.com/images/downloads/HALF\\_YEAR\\_PRESS\\_BRIEF\\_JULY-DEC\\_2022.pdf](https://ucifa.com/images/downloads/HALF_YEAR_PRESS_BRIEF_JULY-DEC_2022.pdf)

**131. When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?**

**Comprehensive information must include at least three of the following elements:**

- 1. Purpose**
- 2. Scope**
- 3. Constraints**
- 4. Intended outcomes**
- 5. Process and timeline**

**GUIDELINES:**

*This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.*

*Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.*

*Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.*

*Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.*

*Constraints refers to whether there are there any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.*

*Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.*

*Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.*

*Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.*

*Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.*

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

n/a

**Comment:**

No such information is provide

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Such information is not provided. The invitation is provided but the detailed background information is not provided

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.

**Comments:** Information is published in the print media, radio adverts with support from the Civil Society Budget Advocacy Group (CSBAG) and social media platforms. <https://seatiniuganda.org/ministry-of-finance-together-with-seatini-and-other-nbm-partners-hold-engagement-with-the-media-fraternity-on-fy-2022-23-national-budget/>

**IBP Comment**

IBP acknowledges the reviewer's comment. However, the supporting evidence does not support the claim that the executive provided information on time. The researcher's response "D" remains valid.

**132. With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?**

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.*

*By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.*

*Answer "a" applies when the executive provides a written document with:*

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

*Answer "b" applies when the executive provides a written document that includes:*

- *The inputs (e.g., a written transcript) received from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.*

*Answer "c" applies when the executive provides a written document that includes:*

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.*

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

n/a

**Comment:**

the executive does not provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget

**Peer Reviewer**

**Opinion:** Agree

**Comments:** No feedback on how their information/views were used or incorporated in the budget process

**Government Reviewer**

**Opinion:** Agree

**133. With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?**

*GUIDELINES:*

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are taken into account to improve budget monitoring, and how/why.*

*By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.*

*Answer "a" applies when the executive provides a written document with:*

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

*Answer "b" applies when the executive provides a written document that includes:*

- *The inputs received (e.g., a written transcript) from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.*

*Answer "c" applies when the executive provides a written document that includes:*

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.*

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

n/a

**Comment:**

executive does not provide such information

**Peer Reviewer**

**Opinion:** Agree

**Comments:** This is never provided. At best the executive, represented by Ministry of Finance, Planning and Economic Development will only say in public fora/spaces how the Ministry appreciates the contributions of CSOs and wider public in budget formulation and implementation but not on how their input has been used.

**Government Reviewer**

**Opinion:** Agree

**134. Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?**

**GUIDELINES:**

*This question reflects the GIFT principles on "Sustainability," "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.*

*Please note that "timetable" refers to 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. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.*

*Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.*

*Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.*

**Answer:**

b. The requirements for an "a" response are not met.

**Source:**

Public Finance Management Act, 2015 , Section 13 (2)

Available online at:

[https://www.ugandainvest.go.ug/wp-content/uploads/2016/02/Uganda\\_Public\\_Finance\\_Management\\_Act\\_2015\\_3.pdf](https://www.ugandainvest.go.ug/wp-content/uploads/2016/02/Uganda_Public_Finance_Management_Act_2015_3.pdf)

**Comment:**

Participation mechanisms are not clearly highlighted to the public. However, some CSOs are invited to participate despite the fact that section 13(2) of the Public Finance Management Act 2015 stipulates that the proposed annual budget shall be prepared in consultation with the relevant stakeholders

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.

**Comments:** The time table is provided for in the Public Financial Management Regulations 2016 from page 697 - 698.

<https://www.finance.go.ug/content/public-finance-management-regulations-2016-0> Ensuring Participation is provided for under Section 13 of the Public Financial Management Act 2015. Accordingly the Ministry organises a National and Regional Budget Consultative meetings to consult key stakeholders on the Budget Strategy, discuss investment priorities, communicate the resource envelop and provide feedback on the grant negotiation outcomes and actions taken on the recommendations made during the previous engagements.

**IBP Comment**

IBP welcomes the reviewer's comments. While the Budget Call Circular shows the timetable and deadlines for submission and a mention of stakeholders at the District Council level, it does not, however, speak to which stakeholders or mention engagement with citizens. Therefore, the response "B" is maintained. <https://budget.finance.go.ug/sites/default/files/1ST%20BUDGET%20CALL%20CIRCULAR%20FY%202023-24.pdf>

**135. Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?**

## GUIDELINES

While questions 125 – 134 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf)

To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a "c" response.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

### Answer:

c. Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

### Source:

1. Reaction to Financial Year 2023/24 Budget Strategy page 25

Available online at: <https://dev-ibp-survey.azurewebsites.net/Survey.aspx?s=6a4a1819-35d3-46b7-8c5b-c3ab5c336d11&u=c79340bf-d0a8-4abd-8745-8ece233243ad&pageId=4742&edit=true&r=0cbea3b4-faf4-4535-b105-422d371e77d1>

for example: PRIVATE SECTOR STATEMENT ON THE FY 2023/24 NATIONAL BUDGET STRATEGY

available online at: <https://www.psfuganda.org/policy-papers/240-private-sector-statement-on-the-budget-2023-24-august-2022-psfu-1/file.html>

2. CSOs like Uganda Debt Network and other Community Based Organizations are invited to make a presentation on National Budget priorities during the Regional Budget Consultative meetings held by the Ministry of Finance

3. To provide a framework for cooperation among parties to promote budget transparency and accountability, Ministry of Finance holds the National Budget month together with other partners including CSOs, Private Sector and Academia. During this month Government officials and non state actors come up with a series of activities to enhance Budget transparency and accountability.



Evidence is available online at: <https://twitter.com/mofpedU/status/1526135150022631424>

**Comment:**

Civil Society Organization and Public Sector are invited to react to the National Budget strategy and other vital Government documents like the Pre-Budget Statement, Executive proposal and other budget documents.

Furthermore, to provide a framework for cooperation among parties to promote budget transparency and accountability, Ministry of Finance holds the National Budget month (May - June) together with Budget Transparency Initiative partners including CSOs, Private Sector and Academia. During this month Government officials and non state actors come up with a series of activities to enhance Budget transparency and accountability.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

**Comments:** Participation mechanisms exist but practically, only very limited views might be considered. And a selected CSOs and other non-state actors are invited for these budget discussions. With now the Budget Transparency and Accountability Initiative in place, hopefully these discussions would improve meaningful participation where views are incorporated in budget discussions - however in the recent past, the Budget Transparency and Accountability Initiative partners seem only active during the Local Budget Consultative workshops and also in giving views on the National Budget Framework Papers and participation and organizing of the National Budget month, which usually falls in May. There is need to make the Budget Transparency and Accountability Initiative more active throughout the Financial Year and with more meaningful participation

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

IBP notes the researchers' and reviewers' comments. The information shared could not convince that another line of ministry apart from the Ministry of Finance carries out an engagement. However, IBP notes the engagement by the Uganda Revenue Authority on the July-December FY 2022/23 report. Therefore, this is revised from "A" to "C" [https://ucifa.com/images/downloads/HALF\\_YEAR\\_PRESS\\_BRIEF\\_JULY-DEC\\_2022.pdf](https://ucifa.com/images/downloads/HALF_YEAR_PRESS_BRIEF_JULY-DEC_2022.pdf)

**136. Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?**

**GUIDELINES:**

*This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.*

*Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.*

*Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.*

*If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).*

*To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).*

*Answer "b" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs; but*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise*

discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.

Answer "c" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- Testimony is not allowed from members of the public or CSOs;
- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but
- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)
- The legislature has a provision (via standing orders or in law) through which the public can submit their inputs, and members of the public or CSOs actively use it to submit opinions on the budget.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

CSO POSITION PAPER ON WATER SANITATION AND HYGIENE (WASH) ON THE NATIONAL BUDGET FRAMEWORK PAPER FY2022/23 Presented to the Parliamentary Committee on Natural Resources January 2022

<https://www.csbag.org/download/cso-position-paper-on-the-nbfp-fy-2022-23/>

**Comment:**

public hearings on the budget are held, and members of the public/CSOs even if no clear schedule is given to the general public

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

IBP notes the comments by the researcher. However, the report cited makes it clear that the CSOs proposed their stance on WASH to the parliament. This question assesses mechanisms where the parliament provided opportunities for the public to be invited and engaged in the budget process. Note the OBS guideline: "Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question" Therefore, this is revised from "A" to "D".

137. During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

**GUIDELINES:**

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.

Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only

the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

1. Revenue forecasts, policies, and administration

CSO POSITION ON THE TAX AMENDMENT BILLS FOR FY 2022/23

<https://tjau.org/download/cso-position-on-the-tax-amendment-bills-for-fy-2022-23/>

2. CSO POSITION PAPER ON NUTRITION IN RESPONSE TO THE NATIONAL BUDGET FRAMEWORK PAPER FY2022/23 Presented to Parliament of Uganda, January 2022

<https://www.csbag.org/events/briefing-members-of-parliament-on-nbfp-fy2022-23/>

**Comment:**

legislature seeks input on at least one (but less than three) of the above-mentioned topics.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. The legislature seeks input on at least three (but less than six) of the above-mentioned topics.

**Comments:** Usually input is sought on social spending policies, public investment projects, public services as well on revenue policies and administration.

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

Based on the previous comment and changes by IBP, this response is changed from "C" to "D"

**138. Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?**

**GUIDELINES:**

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.

Answer "a" applies when the legislature provides a written document with:

- The inputs received from the public (e.g., a written transcript) and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).

Answer "b" applies when the legislature provides a written document that includes:

- The inputs received from the public (e.g., a written transcript) and

- A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).

Answer "c" applies when the legislature makes available a video recording of the relevant legislative session or provides a written document that includes:

- The inputs received from the public (e.g., a written transcript) or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

n/a

**Comment:**

The requirements for a "c" response or above are not met. There is no written report record which includes either the list of the inputs received or a report or summary on how they were used.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** That public feedback is not provided

**Government Reviewer**

**Opinion:** Agree

**139. Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?**

**GUIDELINES:**

*This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.*

*A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.*

*Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.*

*Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.*

*Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.*

*Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.*

*To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).*

Answer "b" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- No testimony is allowed from the public; BUT
- There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.

Answer "c" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- No testimony is allowed from the public;
- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT
- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

You Tube Clip: Uganda National Roads Authority appearing before the Committee on Public Accounts (Commissions, Statutory Authorities and State Enterprises)- UNRA boss accepts reallocating funds without authorization  
<https://www.youtube.com/watch?v=si1Gz7ctcDA>

**Comment:**

public hearings on the Audit Report are held however, no testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not open to everyone)

**Peer Reviewer**

**Opinion:**

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.

**Comments:** Members of the public testified during the hearing of the Uganda Airlines, NSSF and National Council of Sports cases. A case of a Whistle blower in the NSSF SAGA before the Committee of Parliament . The link below <https://www.youtube.com/watch?v=zBbDuyKIqVU>

**IBP Comment**

IBP notes the reviewers' comments; however, this is revised from "C" to "D" as the question assesses the extent to which the public is provided an avenue to discuss the Audit Report during legislative deliberations.

**140. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?**

**GUIDELINES:**

*This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).*

*Please note that formal mechanisms that do not explicitly seek the public's input in the audit program (such as general comment submission boxes on the*

SAI's website) should not be considered for this question.

**Answer:**

a. Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program.

**Source:**

Office of the Auditor General launched a citizen's feedback platform through which the public can suggest issues/topics to include in the SAI's audit program

[https://www.youtube.com/watch?v=WtF\\_LbV1h8I](https://www.youtube.com/watch?v=WtF_LbV1h8I)

<https://www.oag.go.ug/welcome>

application is available on Google play store - OAG Citizen Feedback

**Comment:**

The objective of the Citizens Feedback Platform (CFP) is to enable the OAG to collect data on service delivery and analyze it to inform the planning, execution and reporting of the respective audits and enhance access to audit products to enable citizens to follow up on audit issues

In the Citizen's Feedback Platform, citizens can utilize the platform either anonymously or using their true identities. The public can communicate information on deficiencies in service delivery, thereby assisting the OAG to identify risks for potential audit and investigations topics.

**Peer Reviewer**

**Opinion:**

**Government Reviewer**

**Opinion:** Agree

**Comments:** This is done specifically for the Value for Money audits and Special Audits.

**141. Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?**

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.*

*Answer "a" applies when the Supreme Audit Institution provides a written document with:*

- *The inputs received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

*Answer "b" applies when the SAI provides a written document that includes:*

- *The inputs received from the public and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.*

*Answer "c" applies when the SAI provides a written document that includes:*

- *The received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.*

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

n/a

**Comment:**

instant feedback is given to an individual who requests audit of a given project or program but this information is not available to the public. OAG does not provide a written report or record which includes either the list of the inputs received from citizens or how this input was used in the audit process

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**142. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?**

*GUIDELINES:*

*This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.*

**Answer:**

b. The requirements for an "a" response are not met.

**Source:**

Office of the Auditor General launched a citizen's feedback platform through which citizens can make input and also provide any information on audit investigations

[https://www.youtube.com/watch?v=WtF\\_LbV1h8I](https://www.youtube.com/watch?v=WtF_LbV1h8I)

<https://www.oag.go.ug/welcome>

application is available on Google play store - OAG Citizen Feedback

**Comment:**

In the Citizen's Feedback Platform, citizens can utilize the platform either anonymously or using their true identities. The public can communicate information on deficiencies in service delivery, thereby assisting the OAG to identify risks for potential audit and investigations topics.

OAG holds stakeholder engagements and consultations with stakeholders. For example, during 2022, OAG held a number of engagements and consultations with Civil Society Organizations, media, Community Based Organizations among others

source: OAG ANNUAL PERFORMANCE REPORT 2022, page 57 - 57

available online at: <https://www.oag.go.ug/viewmegareport/21>

**Peer Reviewer**

**Opinion:** Agree

**Comments:** while mechanisms like the citizen platform is in place, it is not well publicised.

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

IBP notes the efforts of the Audit Service on the Citizens Feedback platform; however, it could not find supporting evidence that the Audit Service created an avenue for citizens to testify as witnesses in ongoing audit investigations - This differs from the Q.140 scope. Therefore, this is revised from "B" to "A".