

Uganda

Open Budget Index 2006



Open Budget Index Highlights

Uganda scores 31 percent out of a possible 100 percent on the *Open Budget Index 2006*. The *Index* evaluates the quantity of information provided to citizens in the seven key budget documents that all governments should make public during the course of the budget year. Uganda's performance indicates that the government provides citizens with **minimal information** on the central government's budget and financial activities and that there is much room for improvement.

Public Availability of Key Budget Documents		
Budget Document	Availability	
Pre-Budget Statement		
Executive's Budget Proposal		
Citizens' Budget		
In-Year Reports		
Mid-Year Review		
Year-End Report		
Auditor's Report		
Available to the Public	Produced but for internal Use Only	Not Produced
		

The **executive's budget proposal** is one of the most important documents released during the budget year. Uganda's proposal provides some information to the public, scoring 43 percent out of a possible 100 percent of the information needed to present the public with a comprehensive picture of the government's financial activity. This suggests that there is room for improvement.

Governments should report to citizens regularly during the budget year on their spending, revenue collection and borrowing with **in-year reports**. Uganda does not publish its in-year reports or produce a **mid-year review**; publishing these two documents would greatly strengthen public accountability. These documents provide the public with updates of the execution of the budget to date and what can be expected for the rest of the budget year. **Year-end reports** are not produced, impeding comparisons between enacted levels and actual outcomes. While Uganda does make its **audit report** public, it does not provide any information on whether the audit report's recommendations are successfully implemented.

Citizens require both access to information, and opportunities during the budget's consideration to use that information, to ensure their informed participation in budget debates. Uganda's score on the *Open Budget Index* suggests that the public's access to information has to be improved. The researcher also found that opportunities for citizen participation could be increased. For example, the legislature does hold public hearings on the budget –

but there are only a very limited number of hearings in which the public can participate.

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