



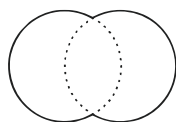
OPEN BUDGET SURVEY



2023: UGANDA

June 2024

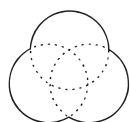
Overview



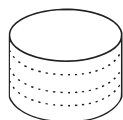
Transparency:

59 /100

(Open Budget Index score)

Public
Participation:

15 /100



Budget Oversight:

67 /100

About the survey

Government budget decisions – what taxes to levy, what services to provide, and how much debt to take on – have important consequences for all people in society. When governments provide information and meaningful channels for the public to engage in these decisions, we can better ensure public money is spent on public interests.

The Open Budget Survey (OBS) is the world's only independent, comparative and fact-based research instrument that uses internationally accepted criteria to assess public access to central government budget information; formal opportunities for the public to participate in the national budget process; and the role of budget oversight institutions, such as legislatures and national audit offices, in the budget process.

The survey helps local civil society assess and confer with their government on the reporting and use of public funds. This 9th edition of the OBS covers 125 countries.

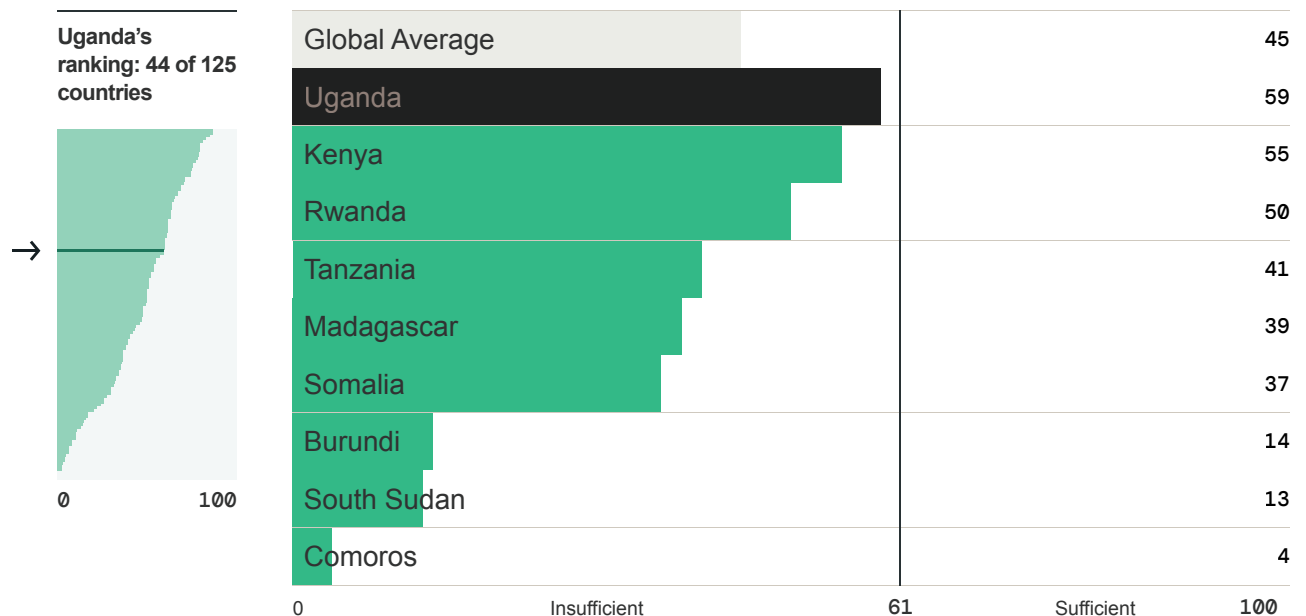
Visit www.internationalbudget.org/open-budget-survey for more information, including the full OBS methodology, the 2023 Global Report, findings for all surveyed countries, and the Data Explorer.

Transparency

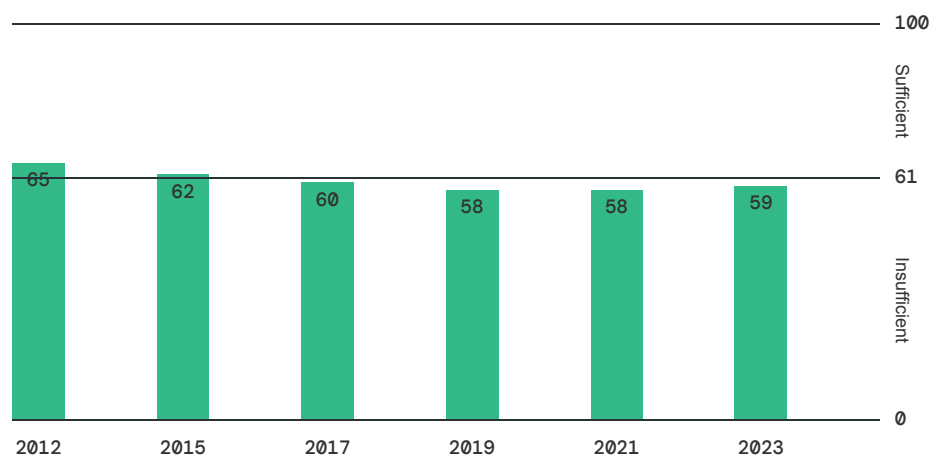
This part of the OBS measures public access to information on how the central government raises and spends public resources. It assesses the **online availability, timeliness, and comprehensiveness** of eight key budget documents using 109 equally weighted indicators and scores each country on a scale of 0 to 100. **A transparency score of 61 or above indicates a country is likely publishing enough material to support informed public debate on the budget.**

Uganda has a transparency score of **59** (out of 100).

Transparency in Uganda compared to others



How has the transparency score for Uganda changed over time?



Public availability of budget documents in Uganda

KEY

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

Document	2012	2015	2017	2019	2021	2023
Pre-Budget Statement	●	●	●	●	●	●
Executive's Budget Proposal	●	●	●	●	●	●
Enacted Budget	●	●	●	●	●	●
Citizens Budget	●	⊘	●	●	●	●
In-Year Reports	●	●	●	●	●	●
Mid-Year Review	●	●	●	●	●	●
Year-End Report	●	●	●	●	●	●
Audit Report	●	●	●	●	●	●

How comprehensive is the content of the key budget documents that Uganda makes available to the public?

KEY

61-100 / 100

41-60 / 100

1-40 / 100

Key budget document	Document purpose and contents	Fiscal year assessed	Document content score
Pre-Budget Statement	Discloses the broad parameters of fiscal policies in advance of the Executive's Budget Proposal; outlines the government's economic forecast, anticipated revenue, expenditures, and debt.	2023-24	83
Executive's Budget Proposal	Submitted by the executive to the legislature for approval; details the sources of revenue, the allocations to ministries, proposed policy changes, and other information important for understanding the country's fiscal situation.	2022-23	58
Enacted Budget	The budget that has been approved by the legislature.	2022-23	78
Citizens Budget	A simpler and less technical version of the government's Executive's Budget Proposal or the Enacted Budget, designed to convey key information to the public.	2022-23	Published Late
In-Year Reports	Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.	2021-22 & 2022-23	89
Mid-Year Review	A comprehensive update on the implementation of the budget as of the middle of the fiscal year; includes a review of economic assumptions and an updated forecast of budget outcomes.	2021-22	41
Year-End Report	Describes the situation of the government's accounts at the end of the fiscal year and, ideally, an evaluation of the progress made toward achieving the budget's policy goals.	2021-22	59
Audit Report	Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.	2020-21	48

Uganda's transparency score of **59** in the OBS 2023 is near its score in 2021.

What changed in OBS 2023?

Uganda has increased the availability of budget information by:

- Publishing the Enacted Budget online in a timely manner.

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

- Failing to publish the Citizens Budget online in a timely manner.

Recommendations

Uganda should prioritize the following actions to improve budget transparency:

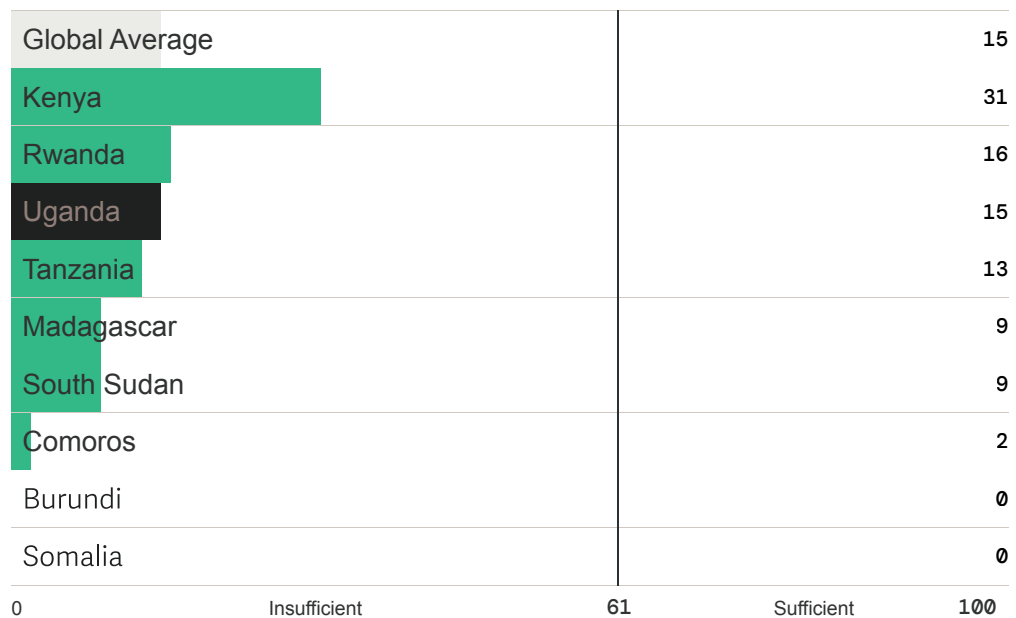
- Publish the Citizens Budget online in a timely manner. The Citizens Budget should be published online in the same timeframe as the document it simplifies.
- Include in the Executive's Budget Proposal data on the financial position of the government and data on the macroeconomic forecast. This includes publishing information on financial and nonfinancial assets held by the government, estimates of expenditure arrears, and information on contingent and future liabilities. Furthermore, the Executive's Budget Proposal should include information that shows how all new policy proposals affect expenditures and revenues and how the proposed budget links to the government's policy goals for the budget year and subsequent ones.
- Include in the Year-End Report comparisons between borrowing estimates and actual outcomes and comparisons between the original macroeconomic forecast and actual outcomes.
- Improve the comprehensiveness of the Audit Report and Mid-Year Review.

Public Participation

The OBS assesses the formal opportunities offered to the public for meaningful participation in the different stages of the budget process. It examines the practices of the central government's executive, the legislature, and the supreme audit institution (SAI) using 18 equally weighted indicators, aligned with the Global Initiative for Fiscal Transparency's [Principles of Public Participation in Fiscal Policies](#), and scores each country on a scale from 0 to 100.

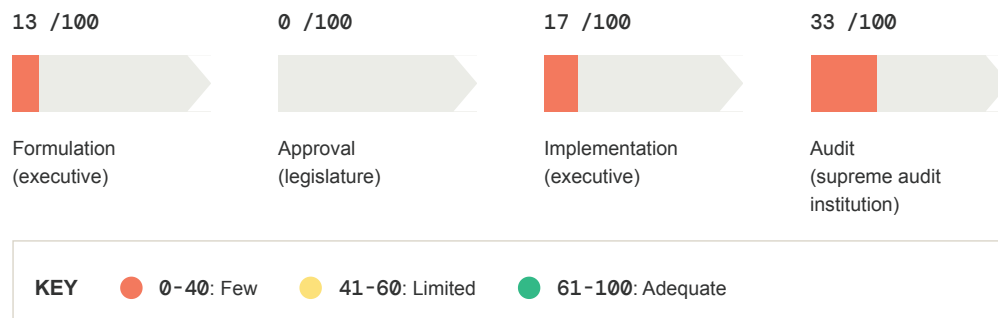
Uganda has a public participation score of **15** (out of 100).

Public participation in Uganda compared to others



For more information, see [here](#) for innovative public participation practices around the world.

Extent of opportunities for public participation in the budget process



Recommendations

Uganda's Ministry of Finance, Planning and Economic Development has established pre-budget deliberations during budget formulation and e-consultations during budget implementation but, to further strengthen public participation in the budget process, should also prioritize the following actions:

- Expand mechanisms during budget formulation and implementation to engage any civil society organization or member of the public who wishes to participate.
- Actively engage with vulnerable and underrepresented communities, directly or through civil society organizations representing them.

Uganda's Parliament should prioritize the following actions:

- Allow members of the public or civil society organizations to testify during its hearings on the budget proposal prior to its approval.
- Allow members of the public or civil society organizations to testify during its hearings on the Audit Report.

Uganda's Office of the Auditor General has established mechanisms for the public to assist in developing its audit program. It should prioritize the following actions to improve public participation in the budget process:

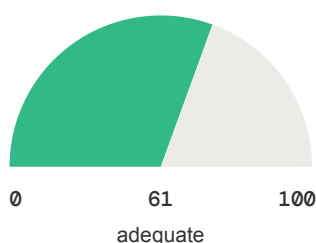
- Establish formal mechanisms for the public to contribute to relevant audit investigations.

Budget Oversight

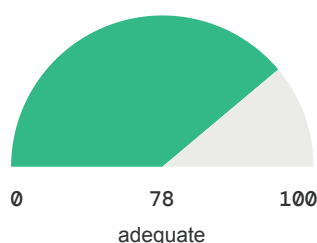
The OBS examines the role that legislatures and supreme audit institutions (SAIs) play in the budget process and the extent to which they provide oversight; each country is scored on a scale from 0 to 100 based on 18 equally weighted indicators. In addition, the survey collects supplementary information on independent fiscal institutions (see Box).

The legislature and supreme audit institution in Uganda, together, provide adequate oversight during the budget process, with a composite oversight score of **67** (out of 100). Taken individually, the extent of each institution's oversight is shown below:

Legislative oversight



Audit oversight



KEY 0-40: Few 41-60: Limited 61-100: Adequate

Recommendations

Uganda's Parliament provides adequate oversight during the planning stage of the budget cycle and weak oversight during the implementation stage. To further improve oversight, the following actions should be prioritized:

- A legislative committee should examine in-year budget implementation and publish reports with their findings online.
- In practice, ensure the legislature is consulted before the executive shifts funds specified in the Enacted Budget between administrative units; spends any unanticipated revenue; or reduces spending due to revenue shortfalls during the budget year.
- A legislative committee should examine the Audit Report and publish a report with their findings online.

To strengthen independence and improve audit oversight by the Uganda Office of the Auditor General, the following actions are recommended:

- Ensure the supreme audit institution has adequate funding to perform its duties, as determined by an independent body (e.g., the legislature or judiciary).
- Ensure audit processes are reviewed by an independent agency.

The emerging practice of establishing independent fiscal institutions

Uganda's independent fiscal institution (IFI) is the Parliamentary Budget Office. Its independence is set in law, and it reports to the legislature. It publishes its own macroeconomic and or fiscal forecasts and cost estimates of all new policy proposals.

The indicators on IFIs are not scored in the Open Budget Survey.

Methodology

- Only documents published and events, activities, or developments that took place through 31 December 2022 were assessed in the OBS 2023.
- The survey is based on a questionnaire completed in each country by an independent budget expert:

Uganda Debt Network (UDN)

info@udn.or.ug

- To further strengthen the research, each country's draft questionnaire is also reviewed by an anonymous independent expert, and in Uganda by a representative of the Ministry of Finance, Planning and Economic Development.

With Support from
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for every child

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