



ANNUAL REPORT 2018



Cover Photo: *A Group photo of UDN's countrywide membership who converged at Hotel Africana for the AGM in 2018.*

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LIST OF ACRONYMS AND ABBREVIATIONS

ABH	Advocacy for Better Health Project	LCSCI	Local Council Score Card Initiative
AFDB	African Development Bank	MDALGS	Ministries, Departments, Agencies and Local Governments
AFFCAD	Action for Fundamental Change and Development	MGLSD	Ministry of Gender, Labour and Social Development
AFRODAD	African Forum and Network on Debt and Development	MOFPED	Ministry of Finance Planning and Economic Development
BDA	Belgium Development Agency	MOPS	Ministry of Public Service
BOU	Bank of Uganda	MOWT	Ministry of Works and Transport
CBMES	Community Based Monitoring and Evaluation System	NPA	National Planning Authority
CEE	Citizens' Empowerment and Engagement	OECD	Organisation for Economic Development and Co-operation
COSASE	Parliamentary Committee on State Authorities and Enterprises	OPM	Office of the Prime Minister
DDI	Domestic Direct Investment	PA	Program Areas
DGF	Democratic Governance Facility	PPP	Public Private Partnership
EOC	Equal Opportunities Commission	PTA	Parents - Teachers Association
EURODAD	European Network on Debt and Development	RMNCAH	Reproductive Maternal, Neo-Natal Child and Adolescent Health
FDI	Foreign Direct Investment	SACCO	Savings and Credit Cooperative Society
HLM	High Level Meeting	SDGS	Sustainable Development Goals
IDB	Islamic Development Bank	SGR	Standard Gauge Railway
IEC	Information Educational and Communication	SMC	School Management Committee
IFFs	Illicit financial flows	SO	Strategic Objectives
IGFTP	Intergovernmental Fiscal Transfer Programme	SSCoS	Strengthening Social Cohesion and Stability in Slum Populations
IMF	International Monetary Fund	UGX	Uganda Shillings
IOM	UN - International Organization for Migration	UK	United Kingdom
KFAED	Kuwait Fund for Arab Economic Development	WB	World Bank

PROLOGUE: A WORD FROM UDN'S BOARD CHAIRPERSON

Dear Reader,

As the Board of Directors of Uganda Debt Network, we recognise that the year 2018 was critical in the of UDN since it is the 2nd year in implementation of the current Strategic Programme and Plan (2017-2021SAPP). With the lessons from previous period, 2018 was key in the scaling up of interventions. Moreover, 2018 was key in consolidating new work methods and strategic approaches for UDN to continually and progressively meet the expectations of the diversity of Stakeholders: Governments at Sub-national and Central Government, Development Partners, Research and Academia, community members, civil society fraternity, Media and others. Yet we are glad that on behalf of the UDN membership, we the Board played our various roles and successfully steered the organisation, while focus on both the "campus" and the "radar" guided by the UDN Vision and Mission. We feel highly honoured to be part of such a robust organisation, at least for two reasons;

- a. The cause and mandate of UDN – public debt is a serious national concern because it constitutes over 40% of the national annual budget, meaning that ensuring that such resources are prudently managed makes one feel that they are not just playing a corporate role but a patriotic national duty. Involvement of citizens right from grassroots level and influencing government to cause positive citizen centered changes in terms of policy and legislation for better service delivery means that citizens have UDN as a champion fighting for them.

- b. We have an efficient and effective professional secretariat team that coordinates efforts to make things in "b" above happen, not just as elaborately highlighted in this report, but the many details of what we have seen the staff do ever since we joined to provide a strategic leadership role.

During our brief tenure so far the most pivotal forces we have noted with appreciation are the 2 sides of the advocacy coin: on one hand we have Community Based Monitors and partner CBOs/CSOs who bring out and profile citizen priorities; on the other we have duty bearers (government at all levels) with whom we engage over the issues and they become responsive to the concerns hence making the difference we have continued to see.

We are heavily indebted to the donors that have relentlessly committed resources for such work to be done. In order not to fall in the trap of unsustainable debt which we are ironically trying to fight, the onus is upon us to seek means and ways of making it cheaper to do the work, and also to have alternative and innovative resource mobilisation approaches so that where donors are not as forthcoming, we can still carry on with advocacy business.

Enjoy reading the report.



Fred Jachan Omach – Board Chairman.

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FOREWORD FROM **THE EXECUTIVE DIRECTOR**



This is the second Annual Report for the Strategic Programme and Plan (SAPP 2017 – 2021). During the reporting period we sustained the three pronged programme area implementation approach - Policy Analysis and Governance - PAG; Citizens' Empowerment and Engagement – CEE and Institutional and Organisational Development - IOD.

Multiple and well-coordinated interventions enabled UDN to spread the Debt and development advocacy influence at local, national, regional and international arenas.

Public debt, anti-corruption, national and local government budget advocacy were by far the most prevalent household topics as well as in national media during the course of the year. It was both a multi-CSO joint effort and sometimes through UDN's sole engagement with stakeholders.

At the international scene, the production and launch of the Open Budget Survey Report in a bid to promote budget transparency garnered UDN reputation with the US state department and MO Ibrahim foundation specifically highlighting UDN's input as a commendable job. The OBS report engagements at national level made the country proud as the 2nd most budget transparent in Africa, and with it government took a bold step to fulfil the pledge of annual publication of *The Citizen's Budget* – a concise popular version intelligible to the common person.

In partnership with like-minded CSOs, UDN to continued efforts complement government and advocacy for citizen centred debt management good governance and service delivery. To that end, a total of 16 Debt, policy and budget related issues papers were generated and presented to relevant ministries, departments and agencies of government. Out of the 78 proposals made for government to consider, 41 (that is about 53%) were accepted and incorporated in various policy documents.



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On trainings, the team has since improved capacity to sourcing key data sources and being methodical in managing development research. These skills have ushered UDN to greater analysis, interpretation of Statistical Data Sets and drawing conclusions. UDN utilised them as recommendations from time to time in contributing to development policy advocacy in Uganda and beyond.

I take pride to be part of the team I have worked with and the board that have provided strategic direction to attain the various outcomes highlighted in this report, albeit amidst operational challenges.

While we greatly appreciate the partners that have enabled us to do all these and more, the challenge of inadequate resources (despite the immense need for more of UDN services) continues to be conspicuous, which makes resource mobilisation our incessant menu item in the foreseeable future.

In order for us to do more together next year, may this report serve as a debt advocacy clarion call on all stakeholders to "The Coalition of the Willing".

Good reading.

Patrick Tumwebaze – Executive Director

BACKGROUND AND REPORT OVERVIEW

The year 2018 was the second in implementation of UDN's 5th Strategic Advocacy Programme and Plan (SAPP), 2017-2021. To this end, the report presents a synopsis of the contribution of UDN in respect to her **Vision**: A Uganda where public resources are prudently, sustainably and Equitably managed and UDN **Mission**, "*To generate advocacy expertise that influences people-based and accountable public resource management in Uganda*". The report is organised based on the UDN programs, overall 2018 plans and results (immediate impact) in regard to citizens' ownership of Government programs, influencing the generation and utilisation of public resources, as well as policy arena at various levels.

PROGRAMME AREA 1: POLICY ANALYSIS AND GOVERNANCE- PAG

Strategic Objective 1: *To enhance the capacity of citizens and civic organizations to engage in public debt and development frameworks at local, national, regional and international levels.*

Public Debt as A Citizens-Development Issue Profiled

During the reporting period, UDN continued to leverage her advocacy expertise while highlighting the programming, policy positions, perspectives and implication around sovereign debt in the framework of Development Co-operation (including Development Aid). UDN profiled the "Debt accumulation and debt management challenge" as a development issue of concern to citizens. UDN believes that the continued simplification of debt matters reached out more to the citizens in their daily work, livelihoods pursuance and level of foregone in accessing public sector services as their resources (through Government) are more directed to debt repayment obligations.

The advocacy issues and concerns by various CSOs including UDN from 2016, through 2017 in respect to the rising debt levels, management and implementation of key projects to Uganda's economic development, had by end of 2018 received policy shift and improved management of public investments. For instance, UDN severally raised strategies for improved Project Implementation and Management (PIM) and a redefined shorter approach to management of public procurement. While UDN previously raised advocacy concerns pertaining to Government's inadequate supervision of some of the debt-funded projects like Karuma and Isimba Hydro Power Projects in 2016 and 2017, the issues had been rectified by end of 2018. Compared to 2017, UDN believes that her new implementation and information dissemination strategies¹ invited a large section of Ugandans to greater civic awakening frontiers in 2018, as highlighted below.

¹ Including Debt and Aid Publications- Charts, Fact sheets, supplements, Policy Briefs and Digests, policy supplements and Media campaign (Ref: <https://www.udn.or.ug/udn-media/links.html>)

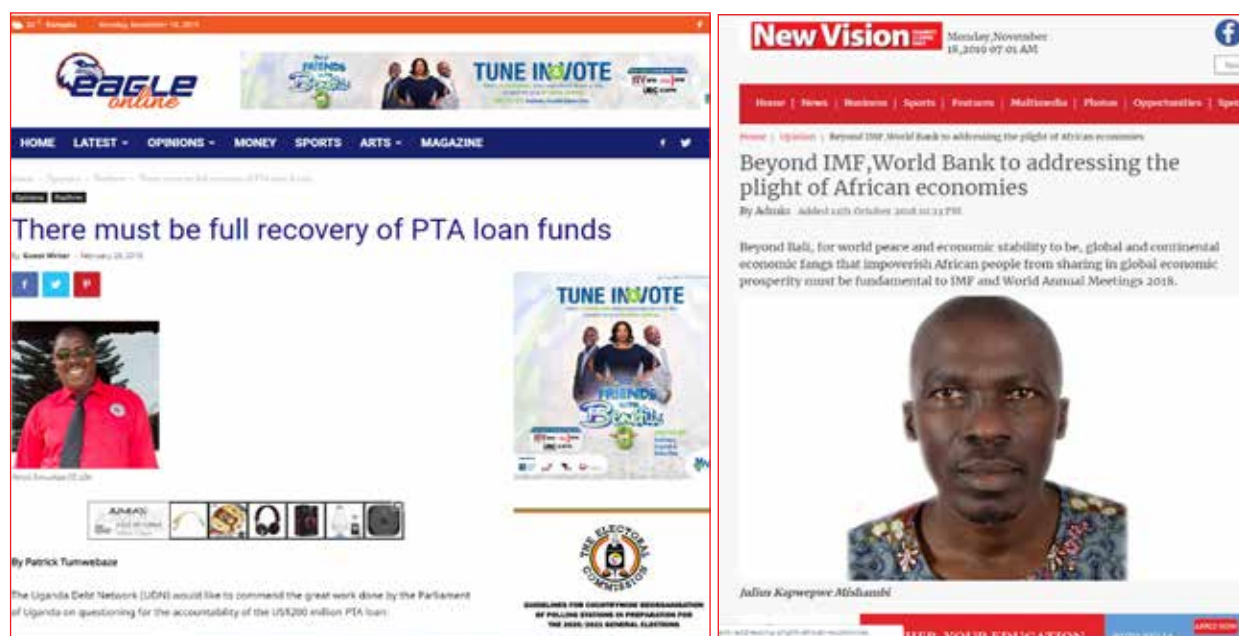


Figure 1: Samples of print media cuttings for the reporting period. The rest can be found here: <https://www.udn.or.ug/udn-media/links.html>

Like in previous years, UDN in 2018 remained concerned about Uganda's accelerated debt acquisition and the public service delivery foregone due to debt servicing and the contingent signs of debt distress that were beginning to show by end of 2018 on Uganda's economic and financial outlook. The debt upscale was mainly in respect to infrastructural financing: Roads, Health, Education and other sectors. Uganda's sovereign debt stock had accelerated to

about 41 percent of GDP at end-FY2017/18 to about USD 11 billion according to Government and IMF, but mainly on account of Disbursed and Outstanding Debt (DOD). As such, the UDN computation of the debt was already in excess of USD 15.2 billion by July 2018, where CSOs continued to dialogue with Development Partners, Development experts and Government view of the following full-categories of Uganda's sovereign debt portfolio:

Table 1: Uganda's 2018 Debt Fact Sheet²

SN	DEBT PORTFOLIO CATEGORY	STATUS IN UGX TRILLION
i	Disbursed and Outstanding Debt (DOD)	4.45
ii	Recoverable Debt – e.g. due to private sector investment in oil and gas exploration that stood at UGX 1.3 trillion	3.6
iii	Domestic Arrears- at June 30th 2019	3
iv	Contingent liabilities	9.4
v	Land compensation over UGX 4.9 trillion by July 2018	4.9

² Report on State of Indebtedness, Grants and Guarantees as at June 2018; Committee on National Economy, Parliament of Uganda

UDN input to the FY 2013 - 2018 Public Debt Management Framework (PDMF) Review

Uganda had hitherto implemented four debt management strategies and the 4th which was to expire at the end of 2018 was due for review. To this effect, UDN severally held meetings with MoFPED focusing on updating the PDMF. UDN represented CSOs on the PDMF review task force team that included representatives from Parliament, Bank of Uganda and National Planning Authority. Out of the 10 proposals presented by UDN to the task force 4 were adopted in the revised PDMF FY 2018/19–FY2022/23, which was still in draft by the end of the reporting period.

In the same vein, the following three (3) out of 10 UDN

proposals to MoFPED were adopted and incorporated into Public Financial Management (PFM) Reform Strategy July 2018/19 - June 2022/23:

- a. Full unification of the debt management office and functionality of the Directorate of Debt and Cash Policy (DDCP) in MoFPED
- b. Enhanced capacity in loan negotiation, debt management and sustainability analysis
- c. Effective implementation of the Aid Management Policy Framework through increased compliance.

(Refer to pg 59 of the PFM Reform Strategy)

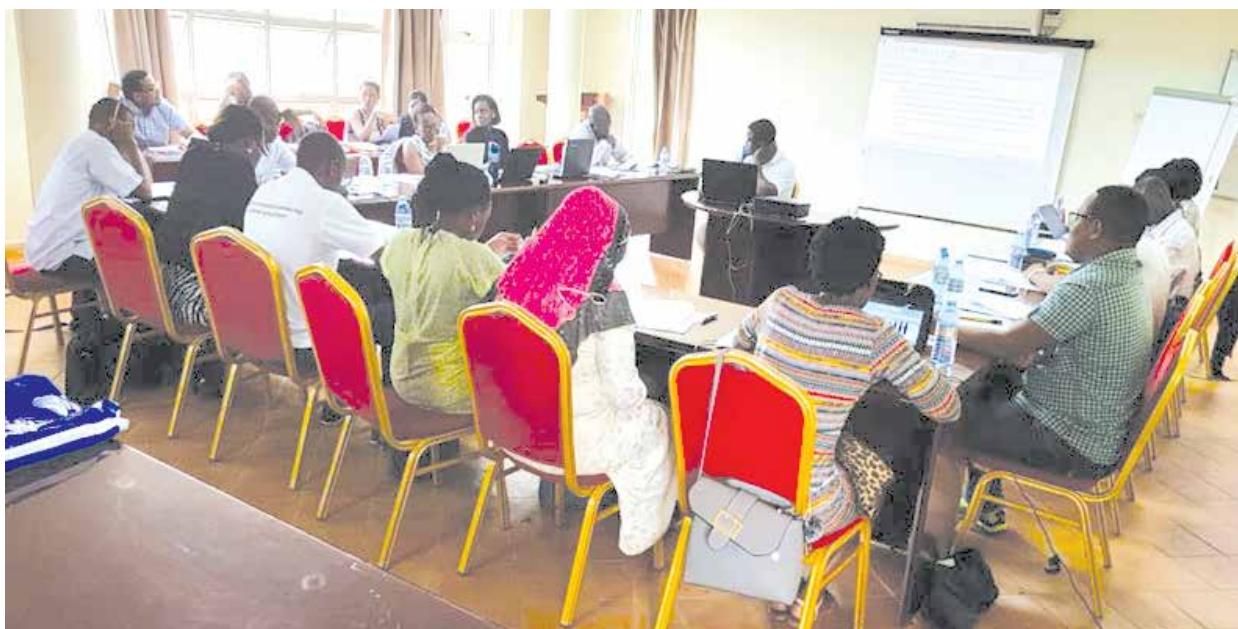


Figure 2: One of the Cash Management workshops involving MoFPED and CSOs

UDN Spearheads CSO on Q&A Engagement on National Debt with MoFPED

Limited citizen's participation and awareness on debt matters challenges their engagement in the loan approval process as well as oversight on utilization of such projects. UDN and other CSOs developed critical questions to facilitate the process of a Citizens' Open Question and Answer (Q&A) session on the debt

subject with MoFPED officials. MoFPED embraced this bi-annual open dialogue on the debt subject. Relatedly, MoFPED developed guidelines for loan/grant negotiations in Government, and the initiative was yet to be forwarded for Parliamentary buy in as part of loan approvals checklist.



UDN Led CSO delegation in a Q&A session with Ag. Director Debt and Cash Management at MoFPED offices, 05th July, 2018



Cover page of MoFPED Guidelines for Government Loan/Grants negotiations Publication

Leveraging Civil Society Influence On Debt and Development Policy

Building onto the earlier lessons and 2017 strategies, UDN continued to be the vanguard of civil society in influencing the policy arena for improved delivery of Development Aid (DA). UDN is also cognizant of the implication of debt in the overall framework for prudent monetary policy and financial stability in Uganda. The

DA programming and financing, therefore, remained an area of focus for UDN work, towards greater accountable and sustainable Domestic, External and publicly-acquired Private Debt direction in Uganda, as highlighted in a few cases below.

Loan Acquisition Checklist for Uganda Improved

Over the NDP I (2010/11-2014/15) and current NDP II (2015/16 – 2019/20) period CSOs in Uganda remained concerned that the general continued uptake of loans by taxpayers through Government was encountering modest absorption capacities by sections of Government institutions. This mainly manifested through, *inter alia*, procurement derailment and delays and corruption. Other manifestations included cases of approval of funding for un-appraised projects, retrospective project approvals and general poor Public Investment Management (PIM).

In 2018 UDN and other CSOs continued to engage mainly with MoFPED and other development actors, where eventually revisions were undertaken and four major guidelines for Development Committee (DC) were instituted. CSOs will in the fore-going

continue to monitor and engage with Government about the adherence to the revised guidelines. The engagement is expected to yield more prudent and improved vetting procedures in loan acquisition, better absorption of debt resources (domestic or foreign) and aligning with the NDP intervention areas; so that project implementation yields equitable, gender responsive and sustainable economic development outputs and outcomes for the people of Uganda.

Similarly, UDN was a key factor in contributing to the current national debt strategy for the fiscal period 2018/19 – 2022/23. UDN will continue to work with like-minded partners and forums such as AFRODAD, towards building a Pan-African Borrowing Charter that will complement CSOs prudent debt management efforts in Uganda.

Debt-Performance Results and Concerns Profiled

UDN re-echoes the position of CSO fraternity of not being against borrowing (concerns, challenges and development financing options notwithstanding) but for responsible borrowing. UDN in 2018 (while leveraging investigative analytical policy research) assessed and profiled the performance of selected wholly-or-largely Debt- funded public sector investment projects in Uganda. Even if aware about the political economy dynamics of the debt-givers and recipients globally and what that implies for Uganda, UDN focused on the obtaining issues in respect to the project documents, funding modalities, expected outputs and/ or outcomes. The entry point was mainly the following Sectors/ sub-sectors: i) *Social sectors- a) Education b) Health and Social Development ii) Economic sectors- Roads and urban development*, as highlighted below.

Reviewing \$ 183M Loan Funded KIIPD Project 2015-2019.

The Kampala Institutional and Infrastructure Improvement Development Project (KIIPD) was a 5-year project running from May 2015 to 2019. Out of the total of \$183.75m (about sh690b), 95% was from the World Bank's International Development Association (IDA) and 5% from Ugandan taxpayers through Government. UDN will continue to engage with Central Government, Municipal Governments and Development Partners towards ensuring that infrastructure improvement financing spurs growth in the services, economic and other sector through linkage intervention, multiplier effect and without compromising social sectors. The balance will contribute to reduced inequality while providing opportunities for overall wealth creation to all Ugandans across sectors and the rural- urban segments.



Figure 3: A Screenshot of UDN's KIIPD Performance Review Report Publication

Reviewing \$ 160 M Loan Funded USMID Project

Through a Focused Review, UDN established that Phase 1 of the Uganda Support to Municipal Infrastructure Development (USMID) project (2013-2018) worth \$160m (approx. UGX 600 billion) funding by World Bank and Ugandan taxpayers through Government of Uganda benefited 14 selected municipalities through upgrading and modern urban infrastructure. Highlighted benefits include access roads into central business areas, busy suburbs and neighboring town centres; better walkways, carriageways, solar-powered street lights and drainage channels. Despite challenges in phase 1, phase 2 intervention will extend into 2019 and beyond, the project improved service delivery in urban areas in 2018, with improvement in business environment and increased municipal revenues expected in the subsequent period. UDN will continue to monitor and assess the ultimate USMID outcomes.

Reviewing the Performance of BTVET - the \$ 500m Multilateral Debt Funded Project

Under the Skilling Uganda program, UDN assessed and profiled insights about the Business Technical Vocational Education and Training (BTVET) \$500 million loan Project from AfDB, Korean Government, IDB, WB, Kuwait Fund for Arab Economic

Development, BDA, Irish Aid and others. This 2011-2020 intervention towards reduction of unemployment in Uganda, including skilling for the over 150,000 job opportunities anticipated in the western-southern Uganda- Albertine Graben oil and gas sector sub-projects: Kabale industrial park, Kabale international airport, an export hub, Oil refinery, Oil pipeline among others. UDN established that various implementation challenges had emerged. These included where a paltry 25 out of 123 BTVET institutes across Uganda had meaningfully met their targets under this loan-funded intervention, with majority institutions below average performance on overall planned deliverables. In 2018 UDN engaged with, especially, Ministry of Education, Sports and Technology (MoEST) and Parliament, for improved performance during the period and beyond.



Figure 4: Screenshot of UDN Assessment Report on BTVET Project

Assessing \$ 21m Loan Funded Construction of Kawempe and Kiruddu Hospitals.

In the broader health sector spectrum, that included the renovations, expansion and redefining of the Mulago national referral capability and specialised treatment complex, Ugandan taxpayers, through the Government, obtained \$21.3m (approx. UGX 79.3 billion) loan from the AfDB and the Nigeria Trust Fund. This was for purposes of managing the, hitherto, overcrowding for medical services at the Mulago Hospital referral complex. The loan went to the construction of Kawempe and Kiruddu hospitals.

In spite of internal management and probe, land ownership wrangles and other challenges, major works were completed at the two hospitals in 2018. UDN will in the fore-going keep focused on streamlining health sector financing and management advocacy. This focus will be coupled with the call for synchronization of specialized and other medical services that should align to Mulago Hospital referral complex new status and the on-going investment in 14 other regional referral hospitals across Uganda, for better health service delivery outputs and outcomes.

Assessing SAGE Project

UDN remained anchored on policy advocacy towards reducing the duo problem citizens' vulnerability and inequality across the economic and social strata in Uganda. Informed by the 2014 MGLSD conclusion that over 85% of the active elderly people in Uganda were subsisting on mainly crop farming with barely any form of social security, UDN in 2018 assessed the performance of Uganda's Social Assistance Grants for Empowerment (SAGE) project. Having started in 2010 in 15 districts with most recipients from the Karamoja sub-region and with funding from UK-DFID, and Irish Aid and others, the SAGE intervention for persons aged over 65 years (60 years for Karamoja) through a monthly cash transfer Grant of UGX 25,000. Even when SAGE had been rolled-out as a program to 47 districts by 2018, UDN ascertained some performance and other challenges around accountability deficit, size of the Grant to each recipient remained apparent. With improved financing modalities, funders and accountability mechanisms, the SAGE policy had by end of 2018 been recommended for roll-out across the entire country. Through engaging with Government institutions, Development Partners and other actors, UDN will continue to monitor SAGE program performance, on the basis of expected outputs and outcomes.



Figure 5: Newspaper extract of a special supplement on SAGE Project



Figure 6: A copy of the UDN Review report on SAGE Project; Media Comment on SAGE Impact

General Remarks On Performance of Selected Loan Funded Projects UDN Assessed

From the above works, UDN was able to scratch a little deeper beneath the obviously-stated development project objective; where the debt-performance undertakings were check points, towards more accountable Development Aid. UDN and like-minded CSOs will over the strategic plan period ignite deeper analysis and conversation that continues to identify how some Development Partners, Government officials and Contractors behave in the (mis)management of Development Aid. From the efforts will arise lessons and new approaches for overall improved debt accountability and Uganda's development financing outcomes.

UDN in Regional and Global Partnerships for Paradigm Shift in Development Aid

UDN together with other regional and global actors participated in or convened strategic advocacy events, towards influencing Development policy and Development Aid practices to be more accountable, equitable under the North-South Cooperation and South-South Corporation. This was from the UDN historical recognition that the apparent global

economic growth inequality configuration is where the key development financing and policy frameworks that affect Africa in general and Uganda in particular are deeply-rooted.

Even so, UDN has always ensured that the regional and global partnerships added value in delivering certain to the country-focused policy advocacy positions. Thus in 2018, UDN leveraged participation, partnerships, networking and collaborative efforts with other actors not only towards the key SDGs areas in Uganda but also the greater call to a reduction in the global economic injustices manifested in the financial architecture policy and programming. A few areas of this UDN collaborative advocacy are illustrated herewith.

Illustration 1: International Aid Transparency Initiative (IATI) Mechanism Enhancement

UDN worked with such partners as CSBAG, WEGCDA, AFIC, Oxfam Uganda and Oxfam America, to enhance the International Aid Transparency Initiative (IATI) mechanism in Uganda. This provided more confidence and solidarity for entities and various groups of citizens to track development aid projects in the communities. Katakwi district and various City

Divisions in Kampala are among some of the places visited by these partners in this regard. The synergy, enhanced partners' collaboration and mutual enhancement of expertise towards publishing and consistent use of IATI data in *i) Tracking Development Aid financing ii) Transparency and iii) establishing Project performance outcomes*. The effort similarly further enhanced service delivery interventions since an increase in access to project information from about 3% to about 70% anchored on civic awakening in the communities, improved community monitoring and timely execution of project deliverables in the regions where the specific projects were being implemented in Uganda.

UDN's input into the Global Reality of Aid Report, 2018.

Global Reality of Aid (ROA) is a renowned Debt Analyst organisation with whom UDN continued to forge partnership. UDN developed a chapter for the Reality of Aid Global Report, 2018 on the changing face of Development Aid and Cooperation. UDN's contribution to the Global Report provides an independent review of **"ODA and Private Sector Resources to Achieve the SDGs: The Ugandan Case** was shared globally for public access on: http://www.realityofaid.org/roa_report/the-changing-faces-of-development-aid-and-cooperation-abridged/. It also takes stock of the implementation of Private Sector Instruments with regard to blended financing and its challenges in comparison with other countries, conveying key messages for improving effectiveness of development cooperation.

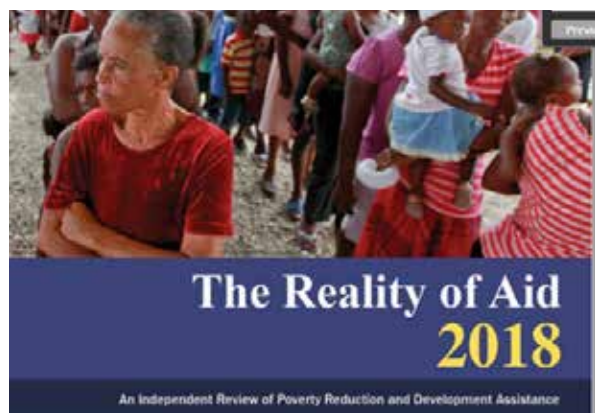


Illustration 2: IATI - Technical Advisory Group Conference in Kathmandu – Nepal, etc.

UDN participated in the global IATI- Technical Advisory Group (TAG) forum that was convened in Kathmandu- Nepal in November 2018. The TAG forum brought together technical experts, open data advocates, IATI data publishers and users from around the world. The knowledge and set of skills obtained by UDN representation will position the organisation's clout in championing and collaborating with partners, Government and Development Partners. This will not only deepen Aid transparency and accountability precepts but also citizens' influence and participation, for greater Development Aid outputs and outcomes- especially in the Roads and Health sector in Uganda.



Figure 7: UDN was part of the 2018 Annual International Aid Transparency Initiative - Technical Advisory Group IATI-TAG Conference in Kathmandu Nepal (Nov 2018).

In partnership with Jubilee German, UDN was able to delve into policy discourse on blended financing of projects through the Public Private Partnerships (PPPs). This was in respect to understanding better how CSOs can contribute to the harnessing of this policy strategy in providing public goods and services, while easing national budget constraints on public spending in developing countries. As such, UDN by end of year had developed draft guidelines for more transparent PPPs management in Uganda. UDN will not only continue consolidating the relevant experience and expertise but also refine the guidelines, so that the development financing through the PPPs modality

is in fully aligned to Uganda's policy, institutional and legal frameworks. The initiative was conceived in view of contributing to the overall accountable and sustainable debt management in Uganda and other developing economies. Such global experiences and conversation had by end of 2018 endeared UDN to greater policy dialogue and advocacy fronts for accountable service delivery in Uganda.

Illustration 3: Neighbourhood Watch: Pan African Peer Support to Mozambique Debt Advocacy Partners Over Imprudence

In respect to sustained advocacy measures for greater Development Aid policy for prudent debt management for African States, UDN in 2018 joined AFRODAD, Jubilee Debt Campaign-UK, LATINDADD other global actors who convened in Maputo-Mozambique over debt and development concerns. In solidarity with the Mozambique Debt Network, UDN alongside other debt campaigners petitioned both the Mozambican Parliament and country offices of selected the Development Partners and Embassies about the displeasure by the campaigners. This was in respect to the secrecy of \$760 million loans in 2013 from London-based banks to the Mozambican state-owned companies: *Ematum*, *Mozambique Asset Management* and *Proindicus*. Contracted without due parliamentary approval as a required procedure, the loan had since accumulated to \$2.2 billion by end of 2018.

Even when the UK Financial Conduct Authority eventually dropped the hitherto criminal investigations into this case of odious debt between Mozambique and the London branches of *Credit Suisse* and *VTB* financial institutions in London in November 2018, the debt campaigners lodged an intentional call against the ruling (also see <https://jubileedebt.org.uk/blog/mozambique-campaigners-launch-scathing-criticism-of-uk-fca>). The debt campaigners (including UDN) contributed to the immediate impact where by end of 2018 a former Finance Minister for Mozambique had been arrested in relation to the secrecy in which the acquisition of the said loans was shrouded. UDN will continue to stand with the people of Mozambique until justice is delivered in the case of these particular loans, while also drawing lessons for Uganda and

other African advocacy networks, for more prudent management of debt resources.

Illustration 4: Input to Policy and Legislative Illicit Financial Flow Mitigation

Building onto efforts of the preceding year, UDN continued to participate in research, knowledge and capacity building in respect to the nexus of illicit financial flows (IFFs)- debt and development for Uganda. Through the Royal Danish Embassy in Kampala, UDN participated in the scoping initiatives on the IFFs in Uganda, spearheaded by the Global Financial Integrity, Economic Policy Research Centre and others. The UDN input contributed to defining a number of legal, policy and institutional gaps that were incentivising IFFs, plus feasible policy and related measures towards curtailing this global phenomenon and national problem.

As in 2016, 2017 and 2018 and going-forward, UDN contends that curbing the perverse IFFs is one critical pathway in economic development context of Uganda, as the country looks to reduced dependency on external debt (e.g. in the Roads and Health sectors) and gears up to overall sustainable debt management. The UDN collaboration advocacy endeavours against the IFFs continued to lay particular assessment of illicit financial (out)flows from the Ugandan economy. UDN work will also be banking on the broader framework of Government towards the globally and domestic financial transparency, anti-money laundering, with a call to balancing the FDI and DDI. How best to manage against illicit capital repatriation, reduce illicit activities associated with the growing natural resources sector and indigenisation of the economy for sustained poverty reduction in Uganda will also remain on the radar of UDN intervention and collaboration.

Illustration 5: Leveraging UDN's Policy Analysis- Expertise to Augment Middle Income Pursuit

On the strategies for Uganda towards the Middle Income Country (MIC) status and equitable economic development, UDN and other CSOs in 2018 participated in various high level policy engagements with the IMF on the country's Policy Support Instrument (PSI), the OECD and a couple of other Development Partners (DPs) and frameworks. UDN further engaged with the OECD³ and MoFPED teams on the "*Development Co-operation and Financing modalities to Uganda's Middle Income*". Moreover, UDN registered more policy analysis- expertise through sustained solidarity with other actors under the Global Partnership for Effective Development Cooperation (GPEDC)⁴.

By end of 2018, Bank of Uganda alongside some DPs had inclined to the UDN concern about the fast-growing scale of the country's sovereign debt. These various actors had embarked on devising strategies for policy advice to Government by end of 2018, on measures for sustainable debt and development for Uganda. As such, during the year UDN stepped up expert debate with and influencing high-level relevant institutions in novel independent think tank-like ideas for uptake in development policy in Uganda and elsewhere.

Illustration 9: Tapping into Global Partnerships to Influence Sustainable Financing Modalities

The UDN continued interaction with other actors under the Global Partnership for Effective Development Cooperation in 2018. UDN in September 2018 also collaborated with AFRODAD, Debt Platform Cameroon and other actors from Central African Republic, Chad, Gabon, Congo (Brazzaville) and Democratic Republic of Congo (DRC) synchronised a multi-country practices and policy influence measures towards avoiding a

recurrence of the debt crisis in West, East and Central Africa. This provided a pillar into the wider Pan-African civil society advocacy strategy for prudent debt management and inclusive development, which advances the CSOs African Borrowing Charter due to be launched during the next reporting period.



Figure 8: UDN's ED Patrick Tumwebaze making a presentation during the Bretton Woods System Project Inception Meeting in Doula Cameroon - September 2018.

³ Organization for Economic Development and Co-operation

⁴ GPEDC is a multi-stakeholder platform to jointly advance the effectiveness of development initiatives, for long-lasting results in the framework of achieving the SDGs

The UDN partnerships and lessons will be useful in the next phase of influencing development policy and actors at the Donor Economic Group, Development Assistance Committee (DAC) group of donors and country offices of international financial institutions. This new UDN strategy will strengthen her monitoring and assessment capacity of how the various financing tools and forms of development co-operation by a given Development Partner are delivering on their commitments and service delivery outcomes to the SDGs and citizens of Uganda. The MoFPED- Development Assistance and Regional Cooperation Department, MoWT, Ministry of Health and the NPA will remain key to UDN advocacy work, for overall gender-responsive, inclusive, sustainable development strategies and financing modalities for Uganda's NDP III, Vision 2040 and sector investment plans- especially the Roads and Health sectors.

Review of NDP 2 and Input to NPD III Processes

In an effort to contribute to Uganda's sustainable development agenda, UDN developed a paper with eight proposals for incorporation into NDP III which was discussed with NPA staff. As a result, NPA requested UDN for more proposals for consideration on the section on Domestic Revenue Mobilization. UDN will embark on this in 2019.

CSO Advocacy Engagements with IMF on Uganda's Economic Development:

UDN spearheaded other CSOs in strategic meetings with the IMF to establish the progress made with Government on setting economic policy objectives for FY18/19 to FY2020/21. IMF engagements with Government on possible extension of a 3-year program for Uganda under Policy Coordination Instruments (PCI) thus engender CSO inputs. (Find details here: <http://www.imf.org/en/News/Articles/2018/05/31/pr18205-imf-staff-concludes-visit-to-uganda>).



Figure 9: Resident representative Ms Mira Clara (3rd R) with UDN and other CSO representatives after a meeting on Uganda's Economic Potential

Figure 10: Matrix for Some Proposals Emerging From IMF-CSO Fiscal Transparency Issues

MESSAGE TO GOVERNMENT –	MESSAGE TO CIVIL SOCIETY
1. Strengthen Natural Resource Governance (NRG) systems	1. Ensure proactive participation in the Natural Resource Governance (NRG) regulatory frameworks formulation processes
2. Increase resource allocations for relevant institutions to adequately intervene and curb Illicit Financial Flows (IFFs)	2. Constantly advocate for mandatory disclosure by government on proceeds remitted by companies regarding natural resource extractives
3. Scale up accessibility of NRG related information	3. Conduct research and use findings for evidence based advocacy on government's fiscal transparency
4. Set up a separate National Natural Resource Management Account in an independent custodial bank	4. Leverage CSO engagement platforms to monitor NRG related Contractual and Implementation processes
5. Review Fiscal decentralization policy to create relative flexibility of sub-national authorities to make independent expenditure decisions	5. Conduct regular Sensitization and awareness campaigns for beneficiary communities to demand for accountability and transparency
6. Develop an Oil Revenue Management Strategy	6. Establish and operationalize Transparency and Accountability Initiatives (TAIs) platform
7. Prudent Management of Land tenure and renewable resources	

Selected Pictorial on Policy Analysis and Governance Achievements*Public Debt focussed meetings between CSOs and Government MDAs*



INFLUENCING PUBLIC SECTOR BUDGETS, OUR RESPONSIBILITY

UDN in 2018, through joint and independent budget advocacy fronts, achieved a degree of success in influencing Government budget transparency towards more participatory, accountable and inclusive outputs and immediate outcomes in Uganda.

Increased Up-Take of Child-Responsive Budgeting Skills

UDN sustained the earlier initiatives for practical skills (management, leadership, Child-responsive planning and budgeting) amongst the members of the Governing Boards, SMCs and PTAs⁵ in selected institutions of learning in Karamoja, Buganda and Acholi sub-regions. This was mainly through trainings,

follow-ups, interaction with Government officials and exchange visits amongst schools that involved a total of 70 (SMCs) and PTA members (28 female, 42 male) from 16 UPE schools from the three sub-regions: Nakasongola, Luwero, Nakaseke, Omoro, Napak, Moroto and Gulu districts.



Mr. Geoffrey Opira (from SCIU) addressing PTA, SMC participants during the training in Gulu, May 2018



DEO- Gulu district making a presentation during the SMC training in Gulu, May 2018

⁵ SMCs- School Management Committees; PTAs- Parents Teachers Associations

By end of 2018, at least 52% of the participating schools in Nakasongola, Luwero, Nakaseke, Omoro, Napak, Moroto and Gulu district, had registered improved teacher attendance, management- teacher relationships; regular (at least twice in a term) planning, budgeting and review meetings characterised by more transparency than before the UDN intervention. Other schools had instituted remedial teaching sessions for children in upper-primary classes and innovative ways of fundraising to boost their schools' resource base. Even so, glaring gaps financial and other gaps were apparent in the said districts and more advocacy and capacity support will still be necessary.

UDN will continue to work with some of the parents, Governing Boards, SMCs and PTA members to monitor the performance of the participating schools and others; driven by the imperative of promoting basic education, gender-responsive and inclusive development through: *a) child-rights budget analysis b) child-focused strategic policy engagements at sub-national and national levels c) influencing child-focused sectors and overall Government budgets in Uganda.*



SMC members from Nakasongola, Luwero, & Nakaseke undergoing Training, March 2018)



Some of the participants during the report writing session in Moroto district, July 2018

BUDGET ADVOCACY FOR BETTER HEALTH SECTOR ENHANCED

UDN focused on the Intergovernmental Fiscal Transfer Programme (IGFT) Loan for upgrading of selected Health Centres (HC) IIs to HC IIIs in Uganda, under the Ministry of Health (MOH). Government also embarked on the journey for construction of HC IIIs in the current 331 sub-counties that hitherto did not have the HC III level capacities. In the coming period, UDN will continue to relate closely with the MOH Planning department, Development Partners and participating in the relevant Sector Working Groups (e.g. Health and Accountability). UDN will also support community based monitoring activities and expert assessment of the implementation, as advocacy kingpins for better health sector service delivery outputs and outcomes in Uganda.

Relatedly, a CSOs and Private Sector Associations (PSAs) joint Health Advocacy Platform spearheaded by UDN was established in 2018. The Platform enjoined national level civil society actors for purposes of synergy, experiential learning and synchronised strategies for advocacy under the Health sector. Rather than disjointed efforts, the UDN-supported CSOs-PSAs Platform improved harmonisation of players under the existing World Vision-led CSOs forum, which in 2018 increased civil society clout and influence into initiatives like a) the World Bank Global Financing Facility b) comparing policy updates from Government and Development Partners c) joint advocacy consortium before Parliament and Ministry of Health towards influencing budget reviews

for better health sector financing d) appreciation of Health sector emerging policy areas and trends around Communality Health Extension Workers; and others.

Besides, the 2018 UDN advocacy activities across the relevant MDALGs focused on the following;

- i) General health sector policy framework and performance.
- ii) Financing health sector reforms for an ambulance system.
- iii) Health insurance system.
- iv) Prudent fleet management (transport in the health sector).
- v) Financing prospects for RMNCAH⁶ and *Life Saving Commodities*



Figure 11: CSO advocacy over National Health insurance Scheme Bill Fast Tracking Brought the subject into media limelight.

(Source: https://www.newvision.co.ug/new_vision/news/1489042/national-health-insurance-scheme)

6 RMNCAH = Reproductive Maternal, Neo-Natal Child and Adolescent Health

BUDGET SECTOR PRIORITIES INFLUENCED

Over the reporting period UDN directly and jointly with partners participated in over 15 National budget consultative forums, Sector Working Group meetings, plus pre-and-post budget national dialogues. Jointly under the auspices of the Civil Society Budget Advocacy Group (CSBAG) at regional budget forums;

and independently, UDN supported local CSOs, Community Based Organisations, Private Sector Associations and Community Based Monitors drawn from 20 districts to enable them use the platform to air out their community priorities.



UDN's Ms. Imelda Namagga during the CSO Post Budget Dialogue at UMA conference hall - June 2018



Budget Transparency Advocacy Leads to Publication of Popular Version Citizen's Guide Budget

UDN in collaboration with other CSOs developed various position papers highlighting CSOs positions on Uganda's revenue and expenditure proposals for FY 2018/19, fiscal decentralization reforms. UDN also focused on the budget priorities in the Roads and Health sectors. The proposals were shared during various engagements with Government institutions. These included: various committees of Parliament, MoFPED, Local government Finance Commission, MOH, MoWT. The engagements influenced the Tax Bills, policy decisions and Parliamentary debates for FY 2018/19 service delivery, accountability and sector budget priorities as highlighted below.

i. There was increased the participation of citizens groups in Government budget advocacy platforms to over 25% compared to 2017, with demonstrable civic empowerment stamina.

ii. Out of the 12 service delivery proposals championed by the UDN-supported and other CSOs during the regional budget consultative meetings, Government adopted the following a) MoFPED to regularly invite CSOs and allocate them more sufficient time and space to make formal contributions at each of the regional Government Budget Conferences countrywide b) MoFPED to hence forward be publishing a simplified (popular) version to serve as a Citizen's Guide in understanding key areas about the National budget. This was achieved on 20th November 2018 when Government through the MoFPED launched the Citizen's Guide to the to the FY 2018/19 Budget. The Guide was also made available at the budget website- www.budget.go.ug

Selected Media links on the Budget advocacy and outreach;

1. What should Ugandans expect in the FY2018/19 National Budget? - <https://www.udn.or.ug/udn-media/news/142-what-should-ugandans-expect-in-the-fy-2018-19-national-budget.html>
2. Budget Monitoring and participatoin is wanting: <http://mobile.monitor.co.ug/Business/Business/Budget-monitoring-participation-wanting/2471012-4329764-format-xhtml-phm8pe/index.html>

Momentum for Budget Literacy and Mentorship was maintained, covering 172 Local Government officials and CSOs leaders in Masindi, Moroto, Napak, Rubirizi, Kanungu, Rukiga, Kaliro and Kamuli districts including local accountability oversight committees⁷ and CSO representatives.

Through the strategy, several Local Government officials, regional and district-based groups were equipped with knowledge in appreciating the fiscal space and budget policy nexus as well as working together to positively influence the development agenda for their respective mandate and constituencies. This was in respect to revenue generation, budget allocations and expenditure at both the national and sub-national levels. Moreover, the training interventions expanded the numbers of actors beyond UDN circles. It further buttressed UDN budget monitoring as well as partners and other actors to effectively participate in budget-making processes, reporting and influencing budget priorities, for improved public sector accountability and development immediate outcomes in over 15 districts in Uganda.



Julius Kapwepwe facilitates Budget Literacy and advocacy training for PELUM members



Penny Mbabazi facilitates Budget Literacy training in Masindi District

⁷ School Management Committees (SMCs), Health Unit Management Committees (HUMCs), Water User Committees (WUCs), Road gangs and District Public Accounts Committee (DPACs) members

Influence for Increased Government Budget Transparency Protracted

UDN in 2018 continued to engage with Government, including witnessing the Quarterly release of funds through Ministry of Finance to Government institutions, towards greater budget transparency in Uganda. This enhanced public awareness on budget implementation status, through information dissemination by UDN and other partners to their respective constituencies. The interaction also enhanced the visibility of UDN work as a credible partner with Government. UDN will in the fore-going continue to harness the efforts of relevant actors and platforms for collective advocacy position and mutual partnership with MoFPED.

Secondly, UDN in collaboration with the International

Budget Partnership (IBP) in 2018 built on the half-decade budget work endeavors that included conducting the Open Budget Survey (OBS) 2017 whose results were officially launched in Washington DC in 2017 and in Uganda in 2018. OBS assesses country's level of budget transparency, opportunities for public participation and capacity of the respective oversight committees.

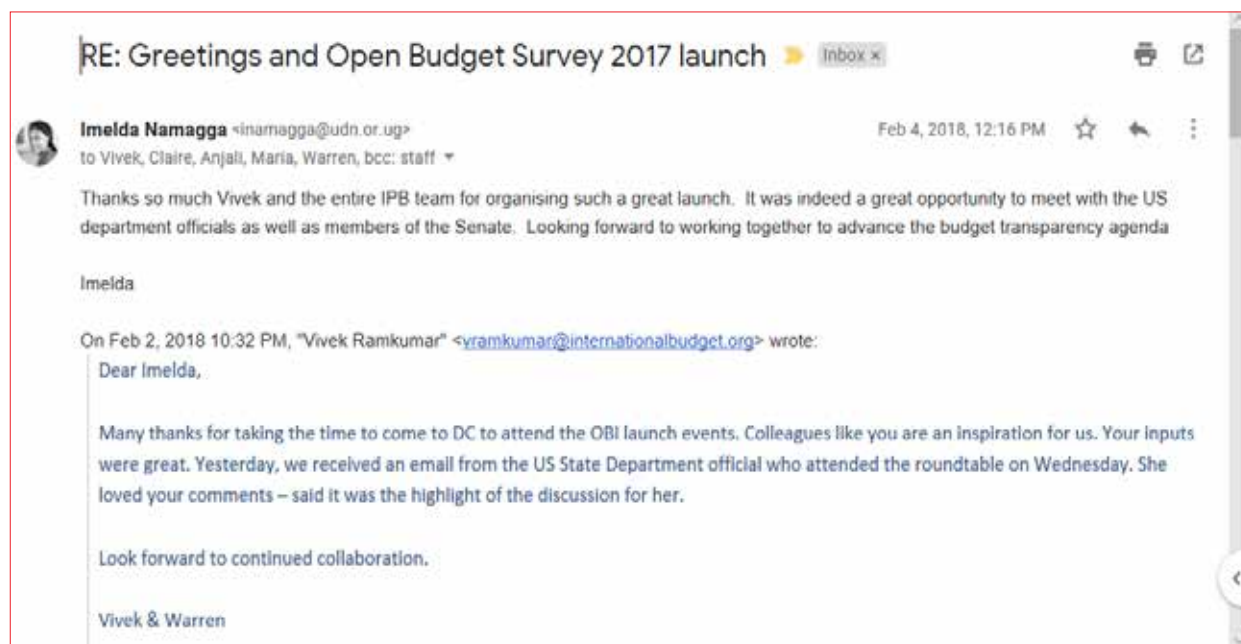
In Uganda, national OBS 2017 results were launched in 2018 convened by MoFPED and spearheaded by UDN and UNICEF Uganda. Attended by 219 senior officials from Ministries, NPA, Parliament, Office of the Auditor General, CSOs, Bank of Uganda and the media, the initiative increased collaboration with wider Government institution for budget transparency in Uganda.



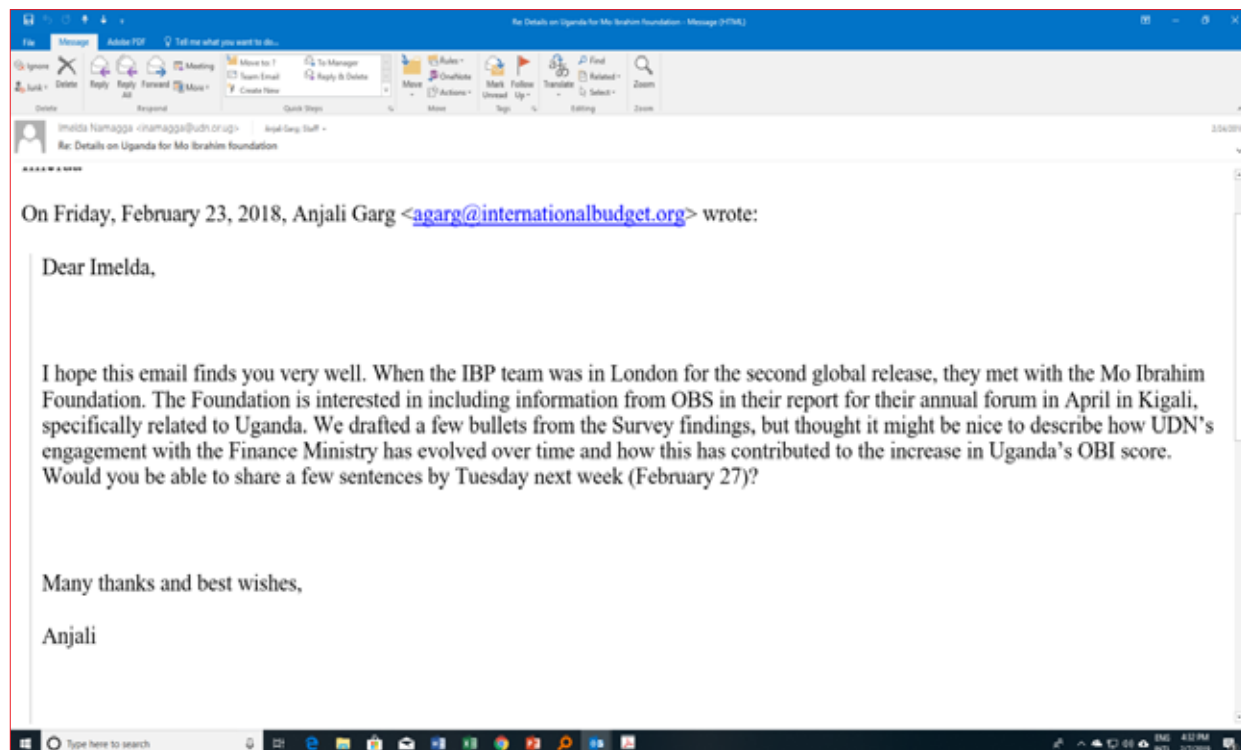
State for Planning Minister Hon. David Bahati (4th L) launching the 2017 Uganda Open Budget Survey results and next to him is Mr Yiga, Christopher (UDN Board Treasurer) at MoFPED conference hall, May 2018



A cross-section of CSOs meeting MoFPED on Budget Transparency initiative in Uganda, 2018



Screenshot of email communications where US Department of state appreciates UDN work



Screenshot of email communication showing Mo-Ibrahim Foundation's interest to use OBS report

Immediate outcomes from the OBS intervention

- a. *Uganda's Budget Transparency rated the best in East Africa and 2nd best in Africa after South Africa; Uganda's score improved from 32% in 2006 to 60% in 2017 through 2018.*
- b. *Minister for Finance pledged to work with UDN and other actors to improve Uganda's score to at least 70% in the next round of OBS in 2019.*
- c. *UDN in 2018 participated in the regional OBS 2017 launch in Nairobi- Kenya, towards an EAC Budget Transparency peer support initiative.*
- d. *UDN's contributions were appreciated by the US Department of State and others, as indicated in the email communication above, thus giving UDN work more regional and global clout.*
- e. *The lessons from the OBS undertaking in 2017 and 2018, Government commitments and follow-up plans not only enhanced budget transparency strengthening initiatives but also improved citizens' participation in the national budget processes.*

In order to register broader gains from the budget transparency and gender-responsive and inclusive development outcomes, UDN anchored on the successes of the 2017 and 2018 OBS work towards improving Uganda's score in the EAC, continental and global level context through i) Managing even better the forthcoming OBS 2019 exercise ii) Training other stakeholders, as seen below.



Left: A cross-section of participants during the OBS training, with a Member of Parliament Hon. Lawrence Bategeka (in a suit) at UNICEF- Uganda, May 2018. Right: UDN's Board Chairperson, Prof. Dr Ezra Suruma making remarks to participants during the OBS training at UNICEF offices in Kamapla, May, 2018.



Figure 14: Front and Rear Cover Pages plus Middle pages of the Citizens' Budget 2018/19 Published by MoFPED following UDN's Budget Transparency advocacy⁸

CSOs Push for Increased Domestic Revenue Mobilisation Sustained

As a member of the steering committee for the Tax Justice Alliance- Uganda, UDN continued to work jointly with Private sector (Uganda Manufacturers Association) and other CSOs at national and sub-national levels in engaging with Government (Tax policy Department- MoFPED, Parliament and ULGA) on plausible policy and administrative measures⁹ for increasing DRM in Uganda.

Through research, media outreach, high-level policy engagements and other strategies, the CSOs reviewed the broad revenue generation pathways by Government: domestic financing, Appropriation in Aid, budget support, project support and others. Out of 12 civil society Tax policy proposals, the following 6 initial contributions by UDN were adopted by Government for FY 2018/19;

⁸ <https://budget.go.ug/sites/default/files/National%20Budget%20docs/Citizen%27s%20Guide%20to%20the%20Budget-FY%202018-19.pdf>
⁹ Including: TIN registration; One-stop business registration (by URA, URSB and KCCA); E-Tax payment system

Table 1: Some of the FY 2018/19 joint CSOs Taxation Proposals Presented to Government

SN	CSOs Tax proposals to Gov't for FY 2018/19 as per Tax Bills (<i>Excise Duty, VAT, Income Tax and other Bills</i>)	CSOs proposals adopted by Gov't for FY 2018/19
1	<u>Section 38 Income Tax Bill- CAP 243</u> ; CSOs proposed a 5-10 year cap on companies that claim perpetual losses for many years since this posed a risk of creative accounting.	Income Tax Act adopted a 7-year cap on companies that claim perpetual losses.
2	<u>Section 21(y)(ii)(aa) of Income Tax Bill</u> ; on Exempting income for a person who exports at least 80% of their finished consumer and capital goods; CSOs proposed that the provision only benefit those who produce using at least 50% of raw materials from Uganda.	Not adopted
3	<u>Section 21(1) (qa) of Income Tax Bill</u> ; on Exemption of tax on the emoluments of Members of Parliament; CSOs proposed that the clause be repealed and Members of Parliament should be subjected to payment of tax on their emoluments.	Not adopted
4	<u>Income Tax Bill</u> ; on Review of the Pay as You Earn Regime (PAYE); CSOs proposed that a) the threshold be adjusted from UGX 235,000 to UGX 338,400 Monthly b) the thresholds be revised every 5 years to cater for inflationary tendencies.	Not adopted
5	<u>Road, Traffic and Safety Act</u> ; CSOs noted that despite a lower Import Duty (25%) on brand new vehicles compared to used ones, the incentive had not yet fully achieved its intended objective since more used vehicles than new ones were still being imported each year. So the CSOs proposed i) Import duty for new cars (0-8 years) should be reduced from 25% to 15% to encourage the importation of new cars ii) Import Duty should include an environmental levy (and directly to environmental management institutions) on imported saloon, omnibus, vans, pick-ups, and SUVs, ranging from 25% to 50% of the total import tax depending on Year of Manufacture & year of importation into the country.	Import Duty on cars more than 10 years old adopted, but a 25% to 15% tax reduction on new vehicles not adopted.
6	<u>Excise Duty Bill</u> ; CSOs proposed i) Gov't's proposed additional mobile money tax on the existing tax regime was not rational ii) The proposed three new separate mobile money charges on- deposit; receiving; withdrawal from the same unit of the money under transaction be dropped for other feasible tax measures.	Gov't adopted a reduction of the Mobile money tax from the proposed 1% to 0.5% and only on withdrawals.

Case of Pay as You Earn (PAYE) regime under the Income Tax Bill for FY 2018/19 for Uganda

Just as in the previous couple of years, UDN in 2018 expressed the need for review of the PAYE regime in Uganda, the momentum for increased domestic revenue mobilization notwithstanding. The UDN policy analysis observed the recent and current economic hardships in Uganda, were mainly faced by the majority population in the lower quintile of the economy especially women who often fend for families. For instance, there were concerns about the

fluctuating scale of inflation characterized by high rates of inflation (5.6% p.a.), high cost of credit (27% p.a.), low incomes (27% poverty level) for the country. These parameters by implication lead to reduced household savings and consumption arising from the low disposable income, which have an implication on manufacturing and other sectors of the economy.

Given that PAYE had last been adjusted in FY2012/13 when the exchange rate was at 1 US dollar for UGX 2,500. The exchange rate in 2018 had increased by 44%, with 1 US dollar for UGX 3,600. Meanwhile, the average household monthly expenditure UGX 328,200

in the same FY 2012/13 rose to UGX 351,600 in FY 2016/17, thus a real increase of 7% over the three-year horizon. This was coupled with increased cost of living amidst reduced income value.

- *UDN with partner CSOs contended that while the PAYE threshold in FY2012/13 was equivalent of USD 94, the same threshold was equivalent to USD 64, implying a net reduction of USD 30 in earnings, which could be one of the explanatory factors for the increasing poverty levels and income inequality in Uganda.*
- *CSOs (including UDN) in 2018, therefore, recommended to Government that during the FY 2018/19, the PAYE threshold be increased to at least UGX 350,000 monthly so that households have some level of disposable income that Government would still tap into in other economic functions and tax regimes.*
- *CSOs further proposed that PAYE thresholds be revised at least every 5 years in consideration of the economic situation such as scale of inflation.*
- *Under the auspices of the Tax Justice Alliance- Uganda, UDN and other actors at national and sub-national levels will still advocate that Government of Uganda tows this line for purposes of a progressive of PAYE regime, gender-responsive, inclusive and sustainable economic development.*

Case of Mobile Money Tax Reduced from The Proposed 1% to 0.5%

In a bid to raise more tax revenues, Government of Uganda through the Ministry of Finance proposed a rise from 10% to 15% Excise Duty on mobile money transactions and other digital taxes. Under auspices of the CSBAG and TJA-U, UDN alongside the broader CSOs and private sector actors coordinated and delivered a set of multi-layered advocacy campaign strategies¹⁰ in 2018; where Government was quickly alerted that an existing 10% Excise Duty was a high charge by Mobile Network Operators on the money a sending or receiving user.

As such, the CSOs position was that the Government proposal for additional tax through three new separate mobile money charges on- deposit; receiving; withdrawal from the same unit of the money under the transaction be dropped, for other feasible tax measures. That an indiscriminate 1% tax on mobile

transactions at each of the three areas proposed for fiscal period 2018/19 in Uganda would generate other unnecessary negative impact on the economic functions, financial inclusion, financial deepening and aggregate growth. The campaign prompted Members of Parliament to re-convene over the mobile money tax, even after they had passed it earlier in June 2018. Eventually, Government in October 2018¹¹ adopted a reduction of the Mobile money tax from the proposed 1% to 0.5% and only on withdrawals in FY 2018/19¹².

Also see <https://www.youtube.com/watch?v=LuBKOlKbFPE>; MPs oppose plan to tax Mobile Money and Social Media <https://www.youtube.com/watch?v=g2MZUtckYF4>. Opposition ask Government to scrap social media and mobile money tax <https://www.youtube.com/watch?v=PtlGuohZeQI>.

¹⁰ Including Position Papers; country-wide signatures by citizens; petitions to Parliament; high level engagement meetings with MPs and technocrats in Ministry of Finance; Tweets, Facebook, press and outreach materials

¹¹ https://www.newvision.co.ug/new_vision/news/1486921/mobile-money-tax-reduced-05

¹² See various media links related to campaign for tax reduction and government final response: <http://tinyurl.mobi/3rCW>; <http://tinyurl.mobi/3rDf>; <http://tinyurl.mobi/3rDg>

A month after the Mobile Money tax was introduced, MTN mobile network reported a drop by 50% in mobile money transactions. Ms Elsa Muzzolini, the MTN mobile money General Manager stated, "revenue to government has slowed down from 50 per cent to 30 per cent because of reduced earnings since most people have abandoned mobile money". <http://pollicy.org>

In the fore-going, UDN and partner CSOs will continue to study the trends and implication from the mobile tax regime and other digital taxes in Uganda. While expanding the Domestic revenue mobilization prospects for Uganda remains a key concern for the CSOs, there will be need for continued interrogation on the best policy mix fit around which opportunities

can be explored for re-bounce of Uganda's economic growth that reduces inequality. The tax regimes must also broaden and deepen citizen's adoption of Information, Communication Technologies (ICTs) in Uganda, plus create the necessary structural policy and programming perspectives for tax revenue capacity that is people-centred.



Through Umbrella platforms like CSBAG and Tax Justice Alliance, Private sector (esp. Mobile money dealers) and partner CSOs lobbied all influencers like Parliament's Leader of Opposition Hon. Winnie Kiiza to garner support for revision of the 0.5% Mobile Money Tax till it paid off.

Citizens' Actions for Rational Use of Public Resources and Against Corruption Sustained

In broader the advocacy for accountability frontiers for public resources at sub-national and national levels, UDN continued to engage with Government in the struggle against corruption in Uganda. This was particularly in solidarity with some of the Government

institutions: Parliament, Inspectorate of Government, Directorate of Ethics and Integrity, Inter-Agency Forum and others. Individually and through working with others, below is a highlight of the selected areas of UDN contribution against corruption in Uganda.



UDN staff and other stake-holders Marching during the Anti-Corruption Procession together through Kampala City on 30th October 2018



Deputy IGG Mr. George Bamugemereire (right) at UDN exhibition stall during the International Anti-Corruption Day at Kololo Airstrip, Kampala, Dec. 2018

UDN maintained her stature among the influential Anti-Corruption stakeholders¹³ in implementation of the 2018 National Theme "Citizens' Participation in the fight Against Corruption: A Sustainable Path to Uganda's Transformation". This was through various activities: public dialogues, countrywide Anti-Corruption sensitization outreaches (Anti-Corruption Caravan), Citizens' processions against corruption; media events and others. This culminated into the National Anti-Corruption Week 2018, where joint CSOs and Government Accountability sector institution events were organized for public awareness, in Kampala and at sub-national levels.

The sustained joint advocacy initiatives by CSOs and Government Accountability sector institutions contributed to the birth of the Presidential Anti-Corruption Unit (PACU) under office of the President, to beef up anti-corruption efforts.

Under the Inter-Agency Forum, UDN remained a key participant of the Anti-Corruption Private Public Partnership (AC-PPP) that is coordinated by the Ministry of Ethics and Integrity. UDN also participated in various multi-stakeholder engagements geared at enforcement of the National Anti-Corruption Strategy

(NACS) 2019-24, keeping the Accountability sector efficacy vibrant, alongside other public accountability CSOs and broader anti-corruption policy, legal, institutional and collaboration measures.

UDN through follow-up advocacy activities premised on the UDN Dossier on Corruption and The Leadership Code (Amendment) Act, 2017, contributed to the anti-corruption efforts for the establishment, composition, jurisdiction and defining the functions of the Leadership Code Tribunal. UDN in 2018 through regular dialogue with the Inspectorate of Government and Directorate of Ethics and Integrity over implementation, continued to contribute to strengthened enforcement of the Code and for other related matters. UDN will still toll the regular dialogue line on updates regarding the Tribunal.

Building on the previous campaign for prudent acquisition, management and boarding-off of Government fleet, UDN in 2018 focused on three Government institutions i) Accountant General's office ii) Ministry of Public Service iii) Ministry of Health. The focus on Ministry of Health, for instance, was primarily because of the earlier UDN-documented high scale of abuse of the Ministry vehicle fleet, the fact of huge

¹³ Including: Inspectorate of Government, Financial Intelligence Authority, Police CIID, Directorate of Ethics and Integrity, Accountability Sector Secretariat and PPDA

Government fleet under this sector and the Ministry headquarters in particular. Ministry of Health in 2018 embarked on the measures for improved transparency in management its vehicle fleet in order to minimize inefficiencies. The Ministry had by end of 2018 approved and flagged off 70 vehicles for boarding-off. UDN also made input into the draft guidelines on Government Fleet Management Policy being developed under Ministry of Public Service. UDN partnered with a team of software engineers and had by end of 2018 started on designing a Fleet Management software for piloting and possible adoption across MDALGs, in the overall struggle against misuse and wastage of public resources in Uganda.

From the UDN assessment in 2018, the better vehicle fleet monitoring at the Ministry would not only contribute to improved healthcare services but also offer practical lessons for the wider Ministries, Departments, Agencies and Local Governments (MDALGs) in Uganda. UDN will over the strategic plan period continue to pursue dialogue with relevant Government institutions towards a streamlined goal of overall vehicle fleet management in MOH and across MDALGs, for better accountability and service delivery and outcomes.



UDN Christine Byiringiro interfacing with Mr. Tukahirwa James (Transport officer- MOH) about strategies for improved Vehicle fleet management in the Ministry, March 2018.



UDN's Christine Byiringiro inspecting some of the Vehicles at that were due for boarding off, at Ministry of Health headquarters, 2018

Table 2: SUMMARY ON SOME OF THE POLICY PROPOSALS PRESENTED BY UDN TO GOVERNMENT IN 2018

SN	AREA OF RECOMMENDATIONS / PROPOSALS	PROPOSED	ADOPTED
1	Issues to address in 2019/20 Budget Framework paper – post Budget Dialogues	16	6
2	Issues by CSOs during MoFPED - led Regional Budget Consultative meetings	36	12
3	Service delivery concerns presented through sub county dialogues by CBMs to Duty Bearers	34	7
4	Public Financial Management (PFM) Reform Strategy July 2018/19 - June 2022/23 by MoFPED	10	3
5	Contribution to NDP III through NPA Engagements	8	TBD
6	Domestic Resource Mobilisation - DRM	6	3
7	With IMF On Policy Coordination Instruments (PCI)	3	TBD
8	With IMF on Fiscal Transparency in Natural Resource Management	13	TBD
	Total	126	31

PROGRAMME AREA 2: CITIZENS' EMPOWERMENT AND ENGAGEMENT

STRATEGIC OBJECTIVE: To strengthen collaboration among 13 civil society groups, Private Sector Associations and local accountability oversight committees for improved service delivery in Uganda by December 2021

Grass-Root Structures Strengthened and Sustained; Citizens' Priorities Profiled

UDN renewed the structural working relationship with 8 partner CBOs¹⁴ by signing MOUs. CBOs continue to offer some of the crucial links through which UDN pursues establishment and profiling of Citizens priorities. They were given Institutional Development Grants to facilitate their operations, coordination of their respective Community Based Monitors and regular engagements with LGs on public service delivery outcomes. In partnership with the 8¹⁵ partner CBOs above, 812 (496M, 316F) Community Based Monitors

and Private sector association representatives drawn from 8 districts underwent CBMES trainings while 174 people (114 M, 60F) had budget literacy and advocacy trainings. This gives UDN an edge of having an accumulated cadre to regularly monitor and report on local service delivery, promote transparency and accountability, and champion prioritisation of citizens' felt needs for consideration in government planning and budgeting at local and national level.



Figure 13: There is a strengthened collaborative relationship between Health Centre staff and HUMC members following their trainings by UDN and partners

¹⁴ ADDIF, CAA, KADMON, BUPOMA & MOCIDE

¹⁵ Masindi, Rukiga, Napak, Moroto, Kamuli, Kaliro, Rubirizi and Kanungu.

Monitoring and Reporting Capacity for LG Official Structures Strengthened

Health Facilities in 12 Sub Counties of Masindi and Rukiga Districts had new committee members that had never been inducted. UDN and local partner CBOs, in partnership with district leaders, oriented representatives of 194 LG official structures (M=126, F=60) were members of the Health Unit Management Committees, PDCs and DPACs) attached to those facilities. They were also exposed to legal and institutional framework for Citizens participation as well as their roles and responsibilities in promoting accountability and good governance in general for improved service delivery.



Masindi RDC Mr. Godfrey Nyakahuma giving opening remarks at the political leaders governance orientation workshop at Hotel D'venue - Masindi



Masindi Clerk To Council making a presentation during the workshop

Technical and Political Leaders Mainstreaming Special Interest Group Concerns

Beyond routine institutional support to partner grass-root CSOs, UDN contributed Ugx **169,546,634** to RDP Uganda and COMEI for monitoring and reporting on youth and women empowerment, plus special focus on debt funded health and road sector projects in their areas. The 2 CSOs facilitated workshops for selected technical staff, youth and women councilors

on budget literacy, transparency and accountability with special focus on special interest groups. As such the beneficiaries have progressively been able to reach out to the special interest groups are given opportunities in sectorial and council meetings; and that local government programs, plans, budgets and policies mainstream their concerns.

"Am so proud of RDP Uganda because they have considered the efforts and appreciated the contributions of women and also known the role women play in the development of this district. I wish to thank you for thinking about us and giving us opportunity to build our capacities. We are not going to remain the same. This has opened our eyes to go and deliberate in council" Masindi Sub County Women's Council Chairperson



Difficulties of accessing public offices with no romps: PWD Councillor Betty Salaam climbs down the stairs of Kaliro District Planning Unit



Disability friendly: Newly constructed Kamuli District Administration Office Block Corridor as a romp as well as steps

Women's Natural Resources Rights Reclaimed – The Case of Bukedea

Bukedea District has had a turbulent history of Natural Resource use related wrangles. To address this, a training of trainers (TOT) in land rights- formal and informal legal systems was conducted for 30 CBO members. Later UDN in partnership with LGs selected and trained 164 (96 men and 64 women) key stakeholders to be vanguards of gender mainstreamed prudent Resources Rights Management. They included opinion leaders, local council chairpersons and natural resources management committees

at village, parish and sub county level. In a post training follow up, beneficiaries were found to have, in practical demonstration of appreciation of the training, established women land rights advocacy groups to monitor and document women land rights issues to inform their local advocacy. The community land rights advocacy groups thus formed have been actively raising community awareness, mediation and resolution of land conflicts.



A TOT for Bukedea Partners on informal and informal Land Legal Systems. They later formed themselves into a Land Rights Advocacy Groups



A participant highlighting challenges under health facilities during the District Town-hall citizens' Parliament / dialogues in Masindi during

Boosting Volunteers Morale – Multi Tasking CBMs with Economic Empowerment Skills

Drivers of UDN's Community Based Monitoring and Evaluation System (CBMES) model are volunteers. Apart from case by case facilitation which depends on resources available and / or the task at hand, the sole benefits of CBMs have been a) satisfaction that own service delivery in their area improves; b) knowledge and skills they acquire during the course of their formation and execution of their mandate (which though small on the surface, has incidentally helped many to attain a lot.¹⁶) Economic self-empowerment therefore made part of the CBMES model, and to that end 120 CBMs (78 males, 42 female) were trained on modern VSLA group dynamics and equipped with functional skills on how to run VSLAs and given start-up kits. The VSLA strategy provides opportunity for CBMs' economic empowerment since it promises

financial sustainability as they carry on with voluntary monitoring work. During the VSLA trainings, there was noted increased interest to participate by women most of whom willingly took up positions of responsibility on the committees of the different VSLAs. In Asamuk sub county, Amuria District, members agreed to set up other committees in addition to the executive committee which would take charge of money counting, loan recovery and key holding and each of have a woman as a member. The space and deliberate focus as well as social inclusion of such marginalized groups has led to their empowerment and consequently their active participation to have their special needs addressed. They are currently operational and are providing motivation for the CBMs to cater to their financial needs.

Community Led Development Fostered Through Public Accountability Dialogues

CBMs affiliated with UDN partner CBOs organised 57 public accountability dialogues (49 at sub county, 8 at District level) where Citizens presented 59 service delivery concerns. As a result of the dialogues, duty bearers committed themselves to take action on 07 service delivery concerns. Over 1000 community members, CBOs, CSOs, CBMs and Technical and political leaders at Local and Lower Local government

attended the Dialogues - 451 (199 F& 252 M) at sub county and 707 (435 M, 272 F) at district level. The public accountability dialogues have not only continuously strengthened collaboration between duty bearers but also enhanced citizen's empowerment in demanding for accountability, improved services, and holding their leaders accountable, thus influencing public policy framework and service delivery.



Figure 14: Natural Resource Governance Community Sensitization Meeting in Malera - Bukedea District

¹⁶ Many of the former Community Based Monitors have become senior leaders like councilors and even MPs. .

Benchmarking Through Districts Peer Review Mechanism (DPRM) Model

In further pursuit of options for improved service delivery and accountability outcomes the Districts Peer Review Mechanism (DPRM) exercise that was previously piloted in Kigezi, Teso and Karamoja was extended to Busoga sub region (Kaliro and Kamuli Districts). UDN liaised with leadership of the 2 districts to select 30 people (12 F, 18 M) to serve as DPRM assessors. For purposes of objectivity and cross pollination of ideas, the selected assessors were of mixed categories - political leaders, technical staff, central government representatives, private sector and civil society. Led by UDN and an external independent consultant, the assessors did preliminary ranking of the districts in terms of their perceptions on issues that relate to best practices, constraints and options to be taken for improvement of accountability and service delivery in the participating districts. The emerging draft report awaits validation and national launch. DPRM report revealed that although districts

generally adhere to statutory policy requirements and guidelines, the perceived good performance is not reflected in service delivery outcomes; so social services remain poor. The DPRM model will strengthen District Integrity Promotion Forums and Local Council Score Card Initiative (LCSCI) by offering a fresh and comprehensive tool whose parameter of assessing and understanding of LGs will cover and probably transcend existence of laws and their implementation, gaps in areas of financing, supervision of contracts, staffing, programme monitoring and supervision, among others. Beyond local governments, the final DPRM report will be used to draw the attention of higher level ministries Departments and Agencies (MDAs) on the plight of districts, and to advocate for a paradigm shift for evidence based customisation of LG funding architecture, transparency, accountability and service delivery mechanisms based on the unique characteristics of districts.

"However little the money sent o LG is, it can make a meaningful contribution to the welfare of the people. For example, as part of the 2018/19 releases to Namugongo Sub county, they were able to rehabilitate the formerly impassable Jonga road which road connects Kamuli to Namugongo Seed School. Under the decentralisation framework, the District provided a free tractor and the Lower Local Government (sub county) used its funds to pay tractor operators' allowances and fuel for running it. The community provided security for the tractor in the entire period that the tractor was working on their road, a cost that would have been higher if the tractor was to commute daily back to the District premises where the rest of the equipment are housed."

Mr. Keezi Perezi, Kamuli District Works Supervisor



Kamuli District Works Supervisor Mr. Keezi Perezi (wearing Cap) leads a DPRM assessors on a tour of Jonga - Kamuli road being graded in Namugongo Sub county

Organizational Learning and Institutional Development for UDN Partners

While UDN is a robust and advocacy NGO, ability to deliver on her mandate heavily relies on key stakeholders. District based partner CSOs and CSOs offer a unique window of directly reaching the common person the grassroots where issues of accountability and service delivery are pivotal. To that end, UDN continued to build capacity of CSOs so as to sustain the linkages. Organizational

Learning and Development support was extended to 56 **(32 males and 24 females)** CBO and CSO representatives in Rukiga, Bukedea and Masindi districts. They underwent mentorship to improve their governance systems to match acceptable standards for financial, administrative and operation efficiency and effectiveness. Beneficiary CBOs include RDP Uganda, BUPOMA and COMEI.¹⁷



During the FOLD outreach, UDN and RDP had a courtesy call on the Masindi LCV Chairman and other district officials



As part of Facilitating Organisational Development, UDN handed of a programme Motor cycle to KACOERT for their transparency and service delivery monitoring. Handover of the motorcycle to KACOERT witnessed by RDC Kanungu District Mr. Emmy Ngabirano (R)

¹⁷ RDP = Recreation for Peace and Development, BUPOMA = Bukedea Poverty Monitoring for Accountability and COMEI = Community Empowerment Initiative .

PARTNERSHIPS AND NETWORKS

Community Responsibility to Enhance Transparency and Accountability

UDN and Inspectorate of Government (IG), started implementation of the Social Accountability and Community Monitoring (SACM) Project in 2014. SACM was an action research to establish whether training communities and involving them in monitoring of public service programmes has an impact on the efficacy of those programmes. Areas where UDN

spearheaded Community Monitoring Group (CMG) training under NUSAF 2 project the sub projects were found to be conspicuously more successful than areas where there was no UDN involvement. An independent consultancy was engaged to conduct an Impact Evaluation exercise of SACM and the report was launched in 2018.

- ✓ **Main SACM Evaluation Study Question was:** *Is the social accountability and community monitoring (SACM) intervention effective in improving the quality of community projects?"*
- ✓ **The Main finding of the report was:** *"Yes. The SACM intervention had statistically significant impacts on an overall index of community project quality. Results suggested that communities got a mix of additional and better-quality outputs from their NUSAF2 projects."*
- ✓ *"The SACM intervention improved community project quality by a significant magnitude amounting to 0.12 standard deviations." (Ibid, p 43).*

Source: Excerpts from the SACM Impact Evaluation Report ¹⁸

UDN is highly acknowledged in the report for having led a 10 member CSO Consortium to implement the project successfully.

Lessons from implementation of SACM intervention had broader policy influence.¹⁹

1. The experience of the TAAC - SACM sub-component was emulated and adopted by social protection programs in Liberia and Sierra Leone.
2. The NUSAF2 TAAC sub-component is commended as a best practice in the World Bank new strategic framework for mainstreaming citizen engagement (World Bank, 2014).
3. CMG trainings also had positive spill-over effects by strengthening monitoring of other government programs and services beyond NUSAF projects.
4. The program also led to valuable individual-level changes on beneficiaries' empowerment and attitudes.
5. The NUSAF2 TAAC / SACM informed the design of NUSAF3 TAAC sub-component, namely Community Responsibility, Transparency and Accountability (CRETA).

In the 2 successive IG Performance Bi-Annual Reports to Parliament (Jan- June, July – Dec 2017) UDN is highlighted as a key partner of the NUSAF 3 implementation team for implementation of the Community Responsibility, to Enhance Transparency and Accountability (CRETA) Project. UDN indeed was assigned districts of Budaka, Bukedea, Amuria and Katakwi. During the reporting period a total of 288 Community Based Monitors (142 M, 146 F) organised into 24 Community Monitoring Groups (CMGs) were

¹⁸ See World Bank (February 2017), Uganda NUSAF 2 Social Accountability Impact Evaluation Report, pp x, 5, 15, 16 and 26.

¹⁹ See World Bank (February 2017), Uganda NUSAF 2 Social Accountability Impact Evaluation Report, p 46.

trained in monitoring NUSAF and other government programmes. This has increased awareness among NUSAF 3 beneficiary communities on the need for monitoring public service delivery programmes. By the end of the 5-year project, "a total of 3,330 (1,703 males and 1,627 females) elected by the respective

communities to form Community Monitoring Groups (CMGs) will have been empowered to monitor implementation of government projects and grievance handling in their communities, which will result in realization of service delivery outcomes." Source: IG Report, 2017, Pages 34-36.



Ms. Atim proud of one of the Healthy Bulls distributed to her NUSAF 3 Apopong Ox-Traction group in Amuria District after UDN Trained CMGs petitioned IGG to intervene over initial supply of poor quality animals

Supply and Side Demand of Accountability: Causing Both Ends to Meet

UDN was contracted by IOM²⁰ Uganda to strengthen the demand and supply side of accountability in Kampala under Strengthening Social Cohesion and Stability in Slum Populations (SSCoS). SSCoS is a multi-stakeholder project supported by EU to mitigate the social disruption resulting from urbanization, increased competition for scarce resources and spill-over of conflicts and refugees from neighbouring countries. It is being implemented

by Action for Fundamental Change and Development – AFFCAD. UDN conducted a scoping exercise in Kampala suburbs of Katwe and Kisenyi settlements, to map out key actors and service providers; and to identify key service gaps in the sectors of education, health and infrastructure. UDN in partnership with IOM and AFFCAD generated a scoping report to and a scorecard framework and a road map to foster demand and supply-side accountability in informal settlements of Katwe and Kisenyi in Kampala.

²⁰ IOM = International Organization for Migration which is a UN Body

PROGRAMME AREA 3: INSTITUTIONAL AND ORGANISATIONAL DEV'T

Strategic Objective 3: UDN is a strong organization with solid governance and management structures and systems to deliver high-quality outputs

Strategic Leadership Renewed – Raising UDN's Governance Bar

The 2018 AGM was an elective one. The old UDN Board of Directors handed over to the newly elected one that was duly constituted in a meeting attended by over 80 members at Hotel Africana²¹. Following their election, the new team underwent a weeklong orientation at Ridar Hotel – Seeta Mukono, and they

have since been providing strategic leadership to UDN secretariat. To sustain the organisation on its course of delivering to the expectation of members who are most key, Board Members held four general Board Meetings and 8 sub-committee meetings, geared at providing the secretariat with strategic direction.

Media: Keeping Stakeholders Informed Through Effective Communication

Through traditional and non-conventional methods UDN ensured that Public debt, anti-corruption, national and local government budget advocacy were by far the most prevalent topics in national media during the course of the year. UDN staff and partners participated in numerous media and visibility events addressing a wide range of issues on public Debt, citizen centred national planning and budgeting and community empowerment. These included; joint CSO media Press conferences, media talk shows and interviews, sound-bites, as well writing media opinion articles²². Major programmes and stations where UDN appeared variously include NTV's *Fourth Estate* and *Morning at NTV* talk shows, *Radio One talkback*, *Spectrum show* on Radio One FM and *Capital Gang* show on Capital FM; Radio One, NBS TV, KFM, CBS FM, Power FM, Kingdom FM among others. Details of such appearances and respective topics addressed can be accessed here - (www.udn.or.ug).

UDN Newsletters were produced and disseminated on a weekly basis to at least 5000 recipients who are currently on the organisation's mailing list. Each of these newsletters is uploaded on the organisational website (www.udn.or.ug) for constant access and reference by the international community that happens to visit the website as and when need arises.

The outlet has gone a long way to update people from different spheres (local, National and International) about the Organization's advocacy work. Indeed, UDN has continued to get appreciation feedback and constructive criticism for continuous improvement.

Upcountry based partner CSOs were facilitated to have 36 talk shows on 3 radios stations. Panellists included 44 CBMs and opinion leaders on upcountry partner FM stations including Continental FM, Voice of Kigezi and Kitara FM. Some of the messages related to prudent and cautious use of natural resources, awareness on best practices of managing natural Resources and defending the rights of women regarding access, control and use of land.



Figure 15: A UDN sponsored talk show programme on a local Radio station in Masindi

²¹ See list of new Board Members on Page 2

²² See details of such media appearances on this link: <https://www.udn.or.ug/udn-media/links.html>

Awareness of UDN's Mandate & Aspirations Broadened; Visibility Increased

Through various communication outlets, UDN reached over 500,000 people with messages related to her mandate and as a way of enlisting their support to issues on which advocacy during the reporting period was centred. The same audiences were appraised on the interventions and progress of UDN, to affirm the robustness of the organisation in pursuing her mandate as entrusted by the key stakeholders. Over 5,000 Information, educational and communication materials on policy, accountability and budget financing to citizens especially community based monitors were produced and strategically disseminated to MDA & LGs, CBMs and the general community.

On a weekly basis, Newsletters were produced and disseminated to at least 5,000 recipients who are currently on the organisation's mailing list, making a

total of 106 newsletters by the end of the year. Each of these newsletters was uploaded on the organisational website (www.udn.or.ug) for constant access and reference by the international community that happens to visit the website. The outlet has gone a long way to update people from different spheres (local, National and International) about the Organization's advocacy work. Indeed, UDN has continued to get appreciation feedback and constructive criticism for continuous improvement. UDN sponsored 36 talk shows on 3 radio stations and facilitated 47 (M=38 and F=9) CBMs and opinion leaders on upcountry partner FM stations including Continental FM, Voice of Kigezi and Kitara FM. Some of the messages related to prudent and cautious use of natural resources, awareness on best practices of managing natural Resources and defending the rights of women regarding access, control and use of land.



Figure 16: CBMs from Bwijanga Sub County deliberating during a radio talk show about the status of health

UDN's Influential Internetworking Improves Legislation and Policy Framework

Due to her standing and wealth of experience in advocacy over prudence in public resource generation and utilization, citizen centred budgeting and planning, good governance, transparency and accountability, UDN hosted and / or hosted various platforms for sharing experiences and contributing to influence improvement in legislation and/or policy framework.

Regarding the wide-ranging Universal Peer Review mechanism (UPR), UDN, *inter alia*, participated in the High Level Dialogue on Democracy, Human Rights and Governance in Africa.

The meeting was convened in Gaborone- Botswana by the African Union (AU), through African Union Advisory Board on Corruption, African Governance

Architecture Secretariat and the Government of the Republic of Botswana. It was part of the AU activities for the 2018 under the Theme: ***"Winning the Fight against Corruption: A Sustainable Path to Africa's Transformation"***. This did not only enhance

UDN sharing of comparable lessons, but was also solidarity, while picking experiences from the various stakeholders for continental and back-home/ country strategies against corruption.



Figure 17: UDN's was part of the 2018 High Level Dialogue on Democracy, Human Rights and Governance in Gaborone, Botswana - November 2018.

Benchmarking and Showcasing UDN Through Strategic Internetworking



UDN's Juliet Akello (in specs) receives Certificate from Mr. [Name] after a Public Finance Management Training in Copenhagen



UDN's Communications Officer Priscilla Naisanga (Right) in group photo with Staff of AFRODAD whom she had spent 2 weeks supporting their Communications function.

The matrix below further highlights some of the networking meetings where UDN was involved as a key player.



The meeting on integrating the Africa Agenda 2063 into Uganda's Planning Framework organised by the National Planning Authority and the African Union stands out among these meetings that continue to create platforms for experience-sharing and learning between UDN and partners for strategic advocacy on topical governance issues.



Figure 18: UDN was part of NPA - AU workshop on integrating Africa Agenda 2063 into Uganda's Planning Framework

Table 3: Matrix on some of the 2018 UDN Workshops / Forums / Engagements

SN	EVENT / PLATFORM	KEY PARTNER
1.	Activity / Platform	Lead Organiser
2.	On open contracting in the health sector organised	TIU;
3.	Strategy Meeting on COSASE Recommendations on 6 Billion Handshake	Global Rights Alert,
4.	CSO consultative meeting on Economic, Social & Cultural Rights (reporting to the ACHPR);	UNNGO Forum
5.	AC-PPP strategic meetings (2 on ZTC; 3 on NACS review; 2 on New NACS formulation)	DEI
6.	Anti-Corruption Campaign strategic planning meetings	IG; GIZ
7.	Meeting on UNCAC Country level reporting	DEI
8.	Stakeholders Technical Validation Meeting on NACS 2019-24	Directorate for Ethics and Integrity;
9.	Commemoration of the International Human Rights Day	HURINET
10.	CSOs-Auditor General Interface Meeting on OAG Annual Report 2017	UDN
11.	High Level Dialogue on Democracy, Human Rights and Governance	Gaborone, Botswana
12.	CSO Parliamentary Dialogue during Parliament Week.	Parliament of Uganda
13.	CSO Pre-Budget Dialogue	Civil Society Budget Advocacy Group (CSBG)
14.	Open Budget Survey (OBS) Launch	Uganda Debt Network, UNICEF, Ministry of Finance
15.	Consultative Workshop on New National Development: Uganda Case Study	Economic Policy Research Centre (EPRC)
16.	4 th Procurement Policy Dialogue Forum	Ministry of Finance
17.	SMCs & PTAs Training for Nakasongola, Luweero and Nakaseke Districts	Uganda Debt Network
18.	Consultative Workshop on Public Financial Management	Ministry of Finance
19.	73 rd State of the Nation Dialogue on "Greening Uganda's Economy for Sustainable Development"	Advocates Coalition for Development and Environment (ACODE)
20.	Validation Workshop on Assessing Capacities of Local Economic Development	ACODE
21.	Launch of the 11 th Edition of the World Bank's Uganda Economic Update	World Bank
22.	SMC and PTA Trainings on Participatory Budgeting in Gulu District	Uganda Debt Network
23.	IMF Launch of the Regional Economic Outlook Report for Sub-Saharan Africa	IMF
24.	AG GAP Report Launch by World Bank – Closing the Potential-Performance Divide in Ugandan Agriculture	World Bank
25.	Post 2018/19 Budget Digest	Civil Society Budget Advocacy Group (CSBAG)

SN	EVENT / PLATFORM	KEY PARTNER
26.	Cash Policy Meeting	Uganda Debt Network, Ministry of Finance
27.	5 th Procurement Policy Dialogue Forum	Ministry of Finance
28.	6 th Procurement Policy Dialogue Forum	Ministry of Finance
29.	Public Financial Management Training of Trainers	Civil Society Budget Advocacy Group (CSBAG)
30.	CSO Meeting with Parliamentary Finance Committee	UDN; CSBAG
31.	High Level Policy Dialogue on Tax Policy in Uganda	ACODE
32.	UNCAC Review Meeting	DEI
33.	Budget Consultative Meetings	Ministry of Finance
34.	Public Policy Dialogue on Revisiting the Tax Regime to Motivate Tax Payers In Uganda	UMI
35.	Workshop on Analysing Procurement Data for corruption risks	DFID; University of Sussex; Makerere University
36.	Budget Literacy Trainings	UDN
37.	Meeting with MoFPED Consultant to discuss Cash Policy	MoFPED; UDN
38.	Budget Literacy Training	UDN
39.	Presentation of NDP III Proposals to National Planning Authority	NPA; UDN
40.	7 th Procurement Policy Dialogue Forum	MoFPED
41.	Meeting with IMF Technical Assistance team on Management of revenues from Natural Resources	MoFPED IMF



Figure 19: Ethics and Integrity Minister Fr. Simon Lokodo receives UDN's publications during an anti-corruption exhibition

Table 4: International Conferences and Engagements where UDN Participated in 2018

SN	Forum / Activity	Venue	Organisers	UDN Rep
1.	CEMAC ²³ Debt Project Inception Workshop for Debt advocacy CSOs from Cameroon, Central Africa Republic, Chad, Gabon, Republic of Congo, Uganda, DRC	Doula, Cameroon	AFRODAD ²⁴	Executive Director
2.	International Aid Transparency Initiative (IATI) conference. UDN addressed the meeting on "Working with media to popularise IATI data and publicising debt-funded projects in East Africa"	Kathmandu - Nepal	IATI	Director of Programmes
3.	2 weeks Training Public finance and Management	DGF / DANIDA support	Copenhagen Denmark	Juliet Akello – Policy Officer
4.	Sovereign Debt And Human Rights Workshop		AFRODAD Summer School	P. Mbabazi – Prog Assistant
5.	Open Budget Survey (OBI) 2017 Report Launch	International Budget Partnership	South Africa,	PM- PAG
6.	East African Budget Network for CSOs and other NSAs meeting	MEACA (Ministries for EAC affairs) institutions	Nairobi Kenya	J. Kapwepwe, Director of Programmes

Our Human Resource - Staff Retention and Motivation

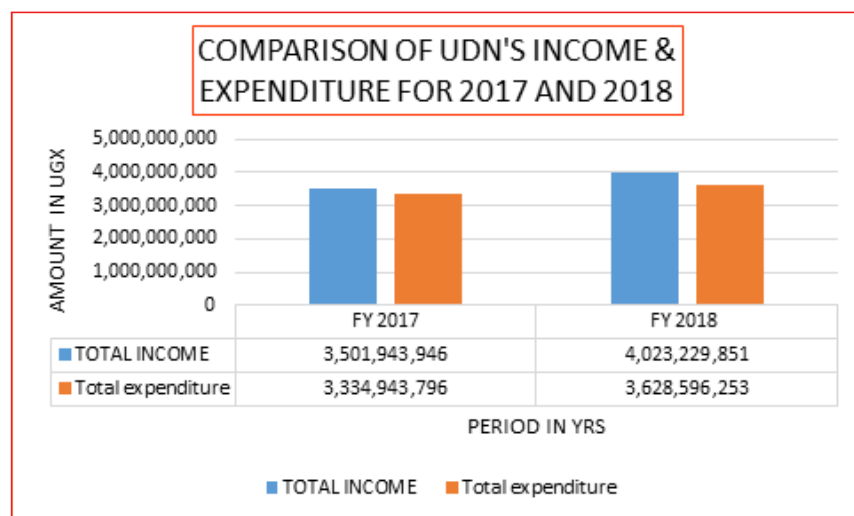
The team behind the results highlighted herein are a total of 27 Secretariat and 8 field based Staff were sustained and remunerated as per their contracts. The UDN family grew with 2 new staff namely Mr. James Ssempijja (Road Sector Fellow) and Mr. Mugisha Michael (Health Sector Fellow). Under the UDN-DGF partnership focused on Roads and Health sectors, the new staff represent a boost to UDN's professional cadre in consonance with tasks at hand and expectations of our development partners. These efforts of plugging some gaps continued to beef up the organisation's research and policy analytical competence.

Striving for a Firmer Asset Base for Organisational Sustainability

The secretariat continued active resource mobilisation by courting new partners and retaining pre-existing ones. To that end funding for implementation of activities and programmes increased from 3,501,943,946 of FY 2017 to 4,023,229,851 in FY 2018. The asset base also expanded - UDN received from DGF Two New Land Cruiser vehicles; this culminated a versatile transport fleet of vehicles required for programme work. An extra 8 motor cycles were secured for supporting the work of district based partner CBOs to support community based monitors engagement with duty bearers for transparency, accountability and improved social service delivery in local governments.

²³ CEMAC = Economic and Monetary Community of Central African States (French Translation)

²⁴ AFRODAD = African Forum and Network on Debt and Development (with HQ in Harare)



continued to document her progress and review her performance in line with the strategic objectives and her M&E Strategy.

New and emerging partnerships, programmes and projects were mainstreamed in the Monitoring and evaluation framework. Through Quarterly M&E outreaches and internal self-review exercises, best practices and lessons learnt were documented to inform continuous improvement and where necessary adjustments with due consideration of

Resource Mobilisation Sustained to Stem Institutional Sustainability

UDN scaled up her resource mobilization drive which resulted in UDN signing contracts of substantial value. The partners courted and / or sustained include Save the Children, Dan Church Aid, Inspectorate of Government, Trocaire, UN International Organization for Migration (IOM), International Budget Partnership and Oxfam, AFRODAD, UNCAC-CSO Coalition, and others.

Mainstreaming Crosscutting Issues

UDN took deliberate effort to consciously integrate gender issues and needs into planning, budgeting and implementation in a way that encourages participation of citizens especially women in UDN supported activities and government processes. These were done by emphasizing representation and participation of marginalised groups like women, youth and Disabled persons in UDN or partner organized activities as well as profiling gender issues at various networking meetings. This contributed to addressing some of the unique challenges during UDN activities that would otherwise constrain their ability to participate actively.

Monitoring, Evaluation and Learning

The reporting period being the second of her 5-year Strategic Programme and Plan (2017 – 21), UDN

partnership contracts. M&E capacity building and support supervision continued, particularly with partner CBOS and CSOs who had hands on training on data collection tools operationalisation, online submission of required information using KOBO toolbox software and accession of processed reports thereof.

Field M&E outreaches further enhanced ability to learn from experience and provide onsite technical and moral support to local partners especially on follow up advocacy and documentation. In addition, regular programme planning and reviews meetings were held to discuss and lay strategies for strengthening programme results using information generated and to guide subsequent interventions.

How M&E Data Informed UDN's Learning

Low Level of Women Involvement: Monitoring reports reveals that participation of the females in UDN programmes has not yet reached the 50% optimum as targeted. On average female participation has been at 30 (except for the Gender Resource Rights Advocacy programme where the target was exceeded due to the nature of that project). UDN programme and field teams were therefore challenged to heighten the emphasis of women's involvement right from mobilisation, and to do further mobilisation in cases where low numbers of women turn u at UDN events. This is improving numbers albeit at a slow rate.

Conflicting of UDN field work calendar and those of target beneficiaries:

While community seasons mapping was put into considerations at planning, reality on the ground sometimes changed. On the other hand, the flow of funding disrupted some of the field outreach schedules. UDN adjusted accordingly but in some instances some of the operations had to be foregone all together especially those that happened at the end of the year.

Motivating Volunteers: The spirit of volunteerism continued to decline, with incessant calls for material motivation even among some of the structures UDN had for long been working with. To this end UDN broadened her CBMES model to accommodate the self-help income generating component. Selected CBMs were equipped with functional skills on how to run VSLAs and given start-up kits. This will economically empower the CBMs with financial sustainability and they will be motivated to concurrently carry on with public service delivery monitoring which is voluntary.

Stories of Success Registered During the Year 2018

Success Story 1: Kyema, Kiswata – Nyakitibwa Feeder Road Rehabilitated due to CBMs Pressure

The approach of Community Monitors was introduced at the end of August 2018 where a number of youth were selected for a five days training facilitated by Uganda Debt Network (UDN).

CBMs were trained on how to monitor government

programs with specific interest in health and roads, promotion of transparency and accountability to ensure provision of better service delivery. However, due to commitment, 7 out of 11 community based monitors organized for a meeting to draw a work plan on how they are going to carry out their monitoring by doing field visits to ensure that they do an effective and visible work without any deviation. This was done after participating in a dialogue meeting organized by RDP Uganda in Karujubu division.

A monitoring visit was organized to (Kyema, Kiswata to Kiroya road) including other feeder roads in the division and they found out that this road was very impassable and it had posed a security threat to women going for maternity services at Nyakitibwa HC II. They raised the issue to their LC1 chairperson who advised them to write a letter to RDC and DPC demanding for the rehabilitation of the road or else they conduct a peaceful demonstration, which prompted the RDC to call the municipal mayor to his office. The mayor responded but claimed that he did not have any idea about the status of the road but committed to instruct the town clerk to work together with the engineer to ensure that the road is put into usable condition.

"We would like to appreciate the role played by all the different stake holders in ensuring that this road was worked on." Said a Boda Boda Motor Cycle Rider operating in the area.



Kyema, Kiswata – Nyakitibwa feeder road before CBMs' intervention



After CBMs' intervention the Same road was worked on at cost of 2.5m

Success Story 2: CBMs Cause Transfer of Unprofessional Midwife; Masindi DHO Institutes Staff Uniforms and Name-Tags to Curb Medics' Corruption

During the anti-corruption dialogues in Pakanyi sub-county, many participants raised an issue of a certain midwife who working at Pakanyi HCIII who was accused of being rude to patients and lack of respect for her work. Her behaviour was alleged to have led to the loss of lives of both would be mother and the unborn child, which caused RDP-Uganda to intervene. RDP followed up of the issue with the office of the District Health Officer. The DHO confirmed the reports, called the midwife for counselling and the lady pledged to reform. The DHO transferred her to Masindi main hospital for better and close supervision.

Other issues generated by monitoring reports from CBMs include solicitation of money from patients by health workers, sale of embossed drugs and equipment's like mama kits to pregnant women and other related issues. In response to the reports, the DHO's office to curb the vices by reinstating a regulation that each health worker would get a uniform with a name tag for easy identification by patients, to ease identification and report any culprits for punitive action.

Success Story 3: Namwendwa HCIV Maternity Ward Renovated after CBM's Petitions

Namwendwa HC IV is one of the big health facilities in Kamuli District but with dilapidated and inadequate infrastructure. The maternity section has cracks on the floor, no doors and the entire structure looks absurd. The issue was presented one of meetings convened by the CBMs with the staff at the facility during a monitoring visit, and later during a sub county dialogue meeting. This meeting was attended by the sub county officials, the in charge Namwendwa HC IV and te general community. Responding on the above issues the in charge (DR. Butente Lazarus) remarked that they had used CODAID CBMs Monitoring reports to network and lobby, hence Makerere University Medical School had pledged to renovate the maternity section. By the end of 2018 broken doors had been

replaced, the cracked floor had been furnished with terrazzo, and painting for the inner and external walls was ongoing.

Similarly, for about six months, Nmwendwa HC IV was operating without a doctor since the one who had been posted had gone for further studies (yet he still could find time to handle personal business/ his private clinic in Kamuli town). Despite availability of the theatre and all the required equipment, patients who require such services would not be handled but rather referred to other facilities. Local partner CSO (Citizens' Concern), reported the issues in a meeting at the sub county. The Namwendwa sub county SAS (Wabusizo Bernard) and LC III Chairman (Katawera Stephen) wrote to the a DHO informing him about the situation and a new Doctor Butente Lazarus was posted at the facility towards by November 2018. The DHO came for assessment and established a large staffing gap (35 out of required 49), hence posted eight more health workers. The new Doctor and leadership agreed to remit part of PHC funds to reduce the accumulated bill of 10m/- by at least 800,000 Ugx.

Success Story 4: Balawoli Sub County Roads Revamped

Balawoli sub county in Kamuli district some roads had become almost impassable due lack of maintenance since they had been last opened in FY 2016/2017. Yet every year money for road maintenance is disbursed under the Road Fund. Led by the LC III Chair (Mr. Kawuzi Samson) who had also participated in a CBMES training in August 2018, CBMs wrote a letter to the District Engineer, detailing the poor state of roads and demanding transfer the incompetent Sub County Chief. After one month, the Sub County Chief was transferred. The new leadership started working on a 3.5km road from Bukungu road via Bukitimbo borehole to Balawoli SS in Balawoli parish. They also worked on a 3.5km road from Buguwa-Kagumba to bukungu- Kamuli road in Kawaga parish. The work was done between the periods of October- December 2018 using DDFG funds.

Challenges, Lessons Learnt and Way Forward

- **Delays in uptake of commitments by Duty Bearers:** Realizing impact of advocacy and social accountability work in a short time is not easy, coupled with slow action of relevant policy and decision makers to foster the desired change. UDN will nevertheless continue to forge ahead in pursuing strategic engagements with key target duty bearers in efforts to realize the desired advocacy objectives and policy change.
- **Use of Participatory Approaches:** Acts as a central point in bringing together all stakeholders in identifying and addressing their community based concerns and generate locally available solutions for them. We will continue to equip our community based monitors with knowledge and skills most especially on how to use community score card tool to help them identify their issues and prioritize them according to the need.
- **Stronger Together:** The challenges of working with CSO networks notwithstanding, it is key that CSOs work in in partnerships to amplify their voice and attract the attention of duty bearers to act faster. For example, CSO engagement in the 6bn hand shake and CSO statement on Uganda's economic outlook presented to PSI-IMF delegation which should be embraced by all CSO sectors actors for credibility.

LOOKING AHEAD: KEY ISSUES TO FOCUS ON FOR 2019

- Pan African conference on alternative financing for health and Road Sectors
- National Conference for DPRM that brings together participating MDALGs
- Open Budget Survey (OBS) 2018 Report production and Launch
- Expanded Research and Advocacy
- Scaling up Community led Monitoring and reporting for transparency, accountability and improved service delivery; Expanding NUSAF 3 CRETA Operational Districts
- Mid Term Review of the UDN 2017 – 21 SAPP
- Maximal Harnessing the potential of mass media to reach millions with Prudent resource generation and utilization messages
- Generation of policy and legislative alternative proposals inputs, including NDP3, NACS 3 and Sovereign Debt Restructuring

PIE CHART SHOWING CSO PROPOSALS ADOPTED BY GOVT IN 2018

■ Proposals Submitted ■ Proposals Adopted

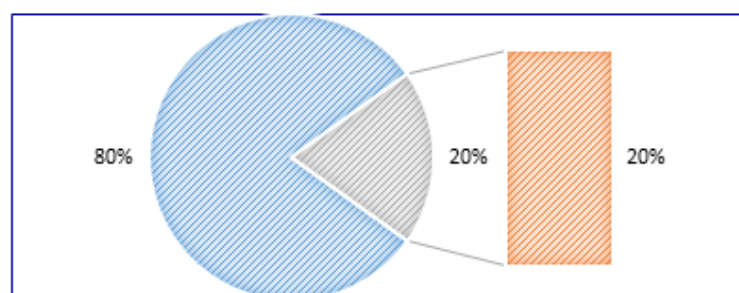


Table 5: STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED DECEMBER 31, 2018

PARTICULARS	FY 2018 (UGX)	FY 2017 (UGX)
INCOME		
Grant Income	3,697,970,048	3,494,798,657
Membership Fees	6,588,200	6,371,400
Interest Received	7,594,603	773,889
Donation in-kind - DGF	311,077,000	-
TOTAL INCOME	4,023,229,851	3,501,943,946
EXPENSES		
Program 1 / Governance and Rights	889,078,307	1,085,818,407
Program 2 / Capacity Building and empowerment	1,648,070,809	1,619,639,516
Program 3 / Institutional and Organisational Development	780,370,137	624,477,673
Payments made on behalf - DGF	311,077,000	-
Refund to DCA	-	5,008,200
Total expenditure	3,628,596,253	3,334,943,796
Surplus before exchange gain/loss	394,633,598	167,000,150
Exchange loss	(4,339,986)	(2,708,119)
Surplus for the year.	390,293,612	164,292,030

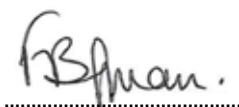
Table 6: STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31, 2018

PARTICULARS	FY 2018 (UGX)	FY 2017 (UGX)
ASSETS		
Non-current Assets		
Plant, property and equipment	2,274,812,927	2,010,925,616
Current assets		
Cash and bank	325,639,909	47,204,797
Debtors and Prepayment	124,419,903	40,228,937
Endowment Fund Deposit Account	8,925,855	5,849,605
	458,985,667	93,283,339
TOTAL ASSETS	2,733,798,594	2,104,208,955
FUNDS AND LIABILITIES		
FUNDS		
General Fund	(498,154,747)	(468,022,793)
Capital Fund	2,274,812,926	2,010,925,616
Restricted Fund	455,884,859	46,379,356
	2,232,543,038	1,589,282,179
LIABILITIES		
Non-current Liabilities		
Bank loan - payable after 12 months	287,752,744	320,147,826
	287,752,744	320,147,826
Current Liabilities		
Accruals and Payables	91,218,966	72,495,104
Bank loan - payable within 12 months	122,283,846	122,283,846
	213,502,812	194,778,950
TOTAL FUNDS AND LIABILITIES	2,733,798,594	2,104,208,955

The Financial Statements were approved by the Board of Directors and were signed on its behalf by:



Prof. Ezra Suruma
BOARD CHAIRMAN



Ms. Florence Nyalulu
SECRETARY BOARD OF DIRECTORS

Table 7: STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED DEC. 31, 2018

PARTICULARS	CAPITAL FUND (UGX)	GENERAL FUND (UGX)	RESTRICTED FUND (UGX)	TOTAL (UGX)
Balance at 1 January 2017	1,974,626,312	(557,848,124)	81,911,607	1,498,689,795
Additions during the year	21,176,593			21,176,593
Transfer from restricted fund		5,008,200	(5,008,200)	-
Adjustments on reserves		(79,474,900)		(79,474,900)
Surplus for the year		164,292,030	(30,524,051)	133,767,979
Depreciation charge for the year	(85,181,145)	-	-	(85,181,145)
Capitalisation of interest	100,303,855			100,303,855
Balance as at Dec. 31, 2017	2,010,925,615	(468,022,794)	46,379,356	1,589,282,177
Balance as at January 01, 2018	2,010,925,615	(468,022,794)	46,379,356	1,589,282,177
Additions during the year	313,077,000	-	-	313,077,000
Capitalisation of interest	89,888,764	-	-	89,888,764
Depreciation charge for the year	(139,078,452)	-	-	(139,078,452)
Transfer from restricted fund		3,769,817	(3,769,817)	-
Adjustments on reserves		(10,920,062)	-	(10,920,062)
Surplus for the year		(22,981,708)	413,275,320	390,293,612
Balance as at Dec. 31, 2018	2,274,812,926	(498,154,747)	455,884,859	2,232,543,038

Table 8: STATEMENT OF CASHFLOW FOR THE YEAR ENDED DEC. 31, 2018.

PARTICULARS	FY 2018	FY 2017
Cash flows from Operating Activities	UGX	UGX
Surplus for the period	390,293,612	167,000,150
Adjustment on reserves	(26,814,528)	(96,230,455)
Add:		
Depreciation	139,078,452	85,181,145
Donation in-kind	311,077,000	-
Exchange loss/(gain)	4,339,986	2,708,119
Cash flow before working capital adjustments	817,974,522	158,658,959
Movement in Working Capital		
Increase/Decrease in Loans and advances		-
Increase in endowment funds	3,076,250	(166,100)
Decrease in long term loan	(32,395,082)	(3,649,255)
Increase in advances	(84,190,966)	(32,713,937)
Increase/Decrease in Accruals and Payables	(18,723,862)	(431,412)
	(132,233,66)	(36,960,704)
Total Cash flow from Operating activities	685,740,862	121,698,255
Cash flow from Investment Activities		
Purchase of land and building	(89,888,764)	(100,303,855)
Purchase of furniture	-	(2,540,000)
Office Equipment	(50,257,000)	-
Purchase of motor vehicle	(206,720,00)	-
Purchase of computers	(56,100,000)	(18,636,593)
Total Cash flow from investing activities	(402,965,76)	(121,480,448)
Cash flow from Financing Activities		
Exchange loss/(gain)	(4,339,986)	(2,708,119)
Total Cash flow from Financing Activities	(4,339,986)	(2,708,119)
Increase/(Decrease) in cash and cash equivalent	278,435,112	(2,490,312)
Cash and Cash Equivalents for the beginning of the year	47,204,797	49,695,109
Cash and Cash Equivalents for the end of the year	325,639,909	47,204,797

APPENDIX C: UDN SECRETARIAT STAFF



Patrick Tumwebaze
Executive Director



Julius Kapwepwe
Director of Programmes



James Rembo
Finance and Administration Manager



Gilbert Musinguzi
Quality Assurance Manager



Jude Odaro
Program Manager (CEE)



Imelda Namagga
Program Manager (PAG)



Juliet Akello
Policy Officer



Christine Byiringiro
Program Office (PAG)



Richard Ssempala
Associate



Esther Mufumba
Program -Officer (CEE)



Grace Kobusingye
Program Assistant (CEE)



Jane Frances Naiga
Human Resource Assistant



Peace Nambooze
Finance Officer



Ritah Nakkusi
Accounts Assistant



Ruth Aanyu Epetai
Administrative Secretary



Peninah Mbabazi
Programme Assistant (PAG)



Sandra Coote
Communications Intern



Joan Kyomugisha



Jenice Ishimimaana
M & E Assistant



James S



Michal Mugisha



Priscilla Naisanga
Communications Assistant



Edrah Lynn Atuheire
Accounts Intern



George Matovu
Transport & Logistics



Nicholas Tayoleke
Driver



Daniel Achol
Security



Samantha Byarugaba
Associate Intern



Kenneth Okello
Part Time IT Consultant



Jina Sitaraya



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Youtube: [@UDN Uganda Debt Network](https://www.youtube.com/@UDN%20Uganda%20Debt%20Network)

Instagram: [@ugandadebtnet](https://www.instagram.com/ugandadebtnet)