Uganda Budget Transparency and Accountability Strategy

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ACRYNOMS

ACODE	Advocates Coalition for Development and Environment
ACME	African Centre for Media Excellence
BSI	Budget Strengthening Initiative
BTA	Budget Transparency and Accountability
BTI	Budget Transparency Initiative
CSBAG	Civil Society Budget Advocacy Group
DGF	Democratic Governance Facility
MFPED	Ministry of Finance, Planning and Economic Development
BMAU	Budget Monitoring and Accountability Unit
CSBAG	Civil Society Budget Advocacy Group
CSOs	Civil Society Organizations
GAPP	USAID- Uganda Governance, Accountability, Participation and Performance
GAPR	Government Annual Performance Report
GCIC	Government Citizens Interaction Centre
GoU	Government of Uganda
IPA	Innovation Poverty Action
LGs	Local Governments
LGFC	Local Government Finance Commission
MITNG	Ministry of Information Technology and National Guidance
MoLG	Ministry of Local Government
MOU	Memorandum of Understanding
NGOs	Non-Government1al Organizations
OPM	Office of the Prime Minister

INTRODUCTION

The Government of Uganda(GoU) has promoted budget transparency aimed at enhancing budget literacy and citizens' engagement in prioritization, budgeting and oversight for poverty-reducing interventions since 1998. The Budget Act of 2001(now repealed) reinforced budget transparency and allowed early participation of the legislature in the budget decision-making process. Furthermore, Ministry of Finance, Planning and Economic Development (MoFPED) adopted a communication strategy[1] in 2001 that guided more interventions that have since include:

- consultative and participatory budget processes at all levels;
- publication of Citizens Booklets on the Budget and its process in various local languages;
- publishing simplified versions of national development plans as well as medium-term sector policies and programs;
- convening regular press briefings to discuss public expenditure issues by MoFPED, and
- BT platforms for enhanced civil engagement in budget preparation, implementation, monitoring and accountability.

Over time, the GoU has provided a conducive legal, policy and institutional framework to support access to and use of budget information which is anchored in the Public Finance Management Act 2015. The framework also constitutes the Government Communication Strategy[2] (September 2011) which is reinforced by the Right of Access to Information Act 2005 and sector specific communication strategies developed by some ministries. The creation of a Ministry of Information Technology and National Guidance provides a mechanism for coordination of the communication function, flow of Government Information, and, engagement of citizens in national development. - The Uganda Media Centre coordinates information that s out through the mass media. The permanent secretaries in ministries and chief accounting officers in districts are responsible for communicating Government policy and programs at central and local governed levels respectively.

In 3013, MoFPED launched the Budget Transparency Initiative (BTI)[3] to scale up efforts to improve transparency and accountability for public expenditure and ultimately, enhance public service delivery in Uganda. The overarching objective of the Initiative was to develop innovative platforms to facilitate

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[1]Improving Budget Transparency in Uganda: A Medium-Term Communication Plan. Submitted to the Ministry of Finance, Planning and Economic Development by Robinah Rubimbwa. June 2001.

[2] The Government Communication Strategy, September 2011, The Republic of Uganda.

[3] *It was established as a partnership between the MFPED, in collaboration with three other implementing partners: including: (i) Overseas Development Institute's Budget Strengthening Initiative (ODI-BSI); Innovations for Poverty Action (IPA); and Advocates Coalition for Environment and Development (ACODE) . The BTI was coordinated by Ministry of Finance, Planning and Economic Development under the policy guidance of a Steering Committee that constitutes senior representatives from the relevant ministries and the partners.*

access to budget information; secure citizen's feedback on budget implementation and performance, and, improve government accountability for service delivery.

A review of BTI conducted in 2016 noted that the program had delivered important milestones, namely, (i) enhanced access and dissemination of budget information, and (ii) an established mechanism for government to receive and respond to citizens' feedback on performance through the established budget website and toll-free hotline. However, the implementation of the Initiative could not be sustained because of two critical reasons: inadequate understanding of expected roles and expectations and weak coordination of activities across the civil service as well as between central and local governments. The BTI partners and stakeholders, during a meeting held on March 22, 2017, discussed the findings and requested a formulation of Strategy to address the challenges in a more coordinated manner.

Accordingly, the development of the Strategy was conducted in a consultative manner and facilitated by the Budget Strengthening Initiative of the Overseas Development Institute. The process was executed by a team that constituted MoFPED officials, BSI staff and lead consultants. The consultants formulated guidelines that facilitated the consultations with central and local governments[4]. In addition, separate meetings were held for the development partners funding public finance management and civil society engaged in budget transparency and accountability to seek their experience and views on how to strengthen BTA country wide.

This Strategy is designed to explain the importance of BTA and justify a coordinated effort to mainstream BTA in public service delivery and development initiatives. A concerted effort is needed to mainstream budget transparency and accountability in management of public funds and demonstrate the benefits and impact public expenditure on the socio-economic status of citizens of Uganda. Specifically, the strategy lays out the required overall institutional roles and coordination framework within the public service. In addition, the strategy spells out the mechanisms for government to exploit synergies with all non-state actors including media, civil society organisations and individual citizens. Furthermore, the strategy underscores an enabling environment required to ensure a smooth implementation of BTA country wide - which should constitute a strengthened communication function within MDAs and LGs and enhanced information sharing infrastructure, like website and call centers.

[4] Central government involved Office of the Prime Minister, Ministry of Information Technology and National Guidance, Ministry of Agriculture, Ministry of Local Government, Ministry of Public Service, and Ministry of Education. The team visited six districts- Soroti, Abim, Dokolo, Kampala City Council, Wakiso, Kyenjojo and Entebbe Municipality.

Chapter 2: Current Practices, Opportunities and Gaps

This chapter examines the current government-wide communication and transparency initiatives at all levels to determine the extent to which they provide an enabling environment for enhanced BTA. It focuses on existing communication function and budget transparency practices, envisaged institutional roles and responsibilities and highlights the key challenges that must be addressed by the BTA Strategy.

2.1 Legal, Policy and Institutional Framework

2.1.1: Legal Framework

Budget transparency and accountability is enshrined with the Public Finance Management Act, 2015 - whose objective is to enhance public financial management through various actions, including "establishment of processes for the preparation, approval and management of a transparent, credible and predictable annual budget". Section II (2)(C) provides for the Secretary to the Treasury "to promote and enforce transparent, efficient, and effective management of the revenue and expenditure and the assets and liabilities of votes'. Section 12(2) requires Parliament to ensure that public resources are held and utilized in a transparent, accountable, efficient, effective and sustainable manner.

Budget Transparency and Accountability is further *supported by The Access to Information Act 2005* and the *Access to Information Regulations, 2011* provide for: (i) upholding of every citizens right to access to information[5]; (ii) promotion of an efficient, effective, transparent and accountable government; and (iii) every minister to submit an Annual Report to Parliament on requests for records or for access to information made to public bodies under their ministry annually, indicating granted or rejected requests and any reasons. However, compliance with the Law is limited which has a adversely affected the realization of the right to information on government policies and programs.

To achieve enhanced citizen access to timely and reliable budget information and to provide feedback to the National and Local Governments, the MFPED needs the support of the MITNG to carry out their role of conducting country wide sensitization of the citizenry and government officials on the citizens 'right to budget information and accountability of public revenue and expenditure; explain the respective roles and responsibilities of each stakeholder; and, issue guidelines or instructions to anchor compliance with the Access to Information Act. In addition, Parliament is expected to enforce its oversight role to Ministers to report on the status of access to information and accountability of public expenditure.

2.1.2: Government Communication Strategy

[5] E*xcept where the release of the information is likely to prejudice the security or sovereignty of the Sate, or interfere with the privacy of any other person*,

In 2001 MFPED adopted a *Communication Strategy*[6] to enhance budget transparency and accountability in Uganda. The strategy has, since, guided most of the on-going budget transparency initiatives. The Strategy is actually in line with the *Government Communication Strategy, designed in 2011" to* support the establishment of an effective, well-coordinated and proactive communication system across Government and with the public to meet the nation's information needs". However, both strategies have not yet delivered the desired mechanisms required to achieve enhanced and sustained budget transparency and accountability. Many officers in MDAs and LGs, including Communication Officers, where they exit, remain ignorant about the existence of the law on access to information, its importance and its implementation. Many ministries and agencies do not have their own sector-specific communication strategies and where they exist, such ministries have neither fully mainstreamed the communication function nor integrated BTA in their day to day mandates[7].

The development of a sector/program specific communication strategy that integrates budget transparency and accountability would provide an opportunity for the policy makers and technical staff to reflect on any budget transparency and accountability issues in the sector, and offer an opportunity to have such issues addressed. For this strategy to be effectively implemented, it will be necessary for each Ministry and Local Government to have a communication strategy that integrates *BTA* by 2019 to support a smooth implementation of BTA.

2.1.3: Integrating BTA in the communication function

For this strategy Accounting Officers across national and local governments will need to ensure mainstreaming of BTA and integrating it within the communication function. It will also be important to streamline the role of a communication officer in LGs and MDAs[8]. The Several COs are not effectively engaged with policy prioritization, budgetary decision-making and accountability of public funds. As a result, such CSOs have limited understanding of practices, opportunities and issues related to budget transparency and accountability, and thus have little incentive for engaging citizens on accountability for public funds.

MFPED should support the MTING in reviewing the role and tasks of the communication officer to mainstream BTA in the execution of the function, participate in the orientation and training of communication officer.

2.1.4: Utilization of Information Sharing Infrastructure to share budget information Across Government

MIT&NG has embarked on several undertakings that could support BTA effort. They include**:** (i) *Ask Your Government Portal14* and other online platforms intended to advance the citizens' right to budget

[6]Improving Budget Transparency in Uganda: A Medium Term Communication Plan . Submitted to the Ministry of Finance, Planning and Economic Development by Robinah Rubimbwa. June 2001

[7]

[8] Their role is restricted to coordinating radio announcements and press briefings/meetings on budget consultations with stakeholders.

information; (ii) setting up districts websites and linkage of websites within a government portal; (iii) operationalization of the Digital Repository Centre for proper storage and accessibility of government records to ensure the digitization of information and more efficient information record keeping, management and release. In addition, discussions by MIT&IG, National Information Technology Authority (NITA) and MFPED on options of providing most affordable, reliable and high-speed internet to anchor functional websites at all levels are currently ongoing.

However, the access and usefulness of the infrastructure remains constrained by limited appreciation and use of ICTs, lack of incentives for upholding the right to information, and, limited access to the internet by several District Local Governments, Municipalities and Town Councils. It is important to ensure the provision of the necessary IT infrastructure, including sharing budget information on websites; creating links between Local Government website and sector websites with www.budget.go.ug, as well as setting -up of the Home page of each LG and MDA to support vibrant engagement and exchange of information between the agency and the public, as is the case of the model of Kampala City Council Authority.

2.2 Access to Reliable and Budget Information

2.2.1: An overview of coverage and access to national budget information

MFPED publishes several annual budget documentations[9] as required by the PFM Act 2015.Theypublications are published as hard copies while soft copies on both the MFPED website and budget website www.budget.go.ug. The publication of quarterly budget releases in the print media is yet another two-decade old initiative that has been instrumental in promoting budget transparency. However, usefulness of some of the documents is constrained by limited coverage of budget information and bulky publications which undermine readability and comprehension.

2.2.2: Coverage and Usefulness of Budget Documentation

The national budget documents include forecasts of the main macroeconomic variables, medium-term revenue and expenditure projections, and budget-year gross revenue and expenditure plans for budgetary central government (BCG) and 13 of the extra-budgetary units. The documents also set out the government's main policy objectives and summarize past performance against the objectives. Periodic budget reports are

However, the existing budget documents are bulky and do not always provide a complete picture of all fiscal operations. The 2017 IMF Fiscal Transparency Evaluation identified the specific gaps to include the following:

[9] . The documents include: the Background to the Budget, The Budget Framework Paper, the Budget Speech, Ministerial Policy Statements, Charter of Fiscal Responsibility and the Draft Estimates of Revenue and Expenditure, the Public Investment Plan, and the Approved Estimates for the Financial Year, and most recent, a citizens' document- *Know Your Budget* 2017/18.

a. The budget and semi-annual budget execution reports only cover about 77 percent of the expenditure of the public sector. The reports exclude the full revenues and expenditure of around extra-budgetary units (63 central government), and 32 public corporations.
b. Inadequate disclosure of government's future pension obligations under the civil servant pension which is estimated to be around 22 percent of GDP and tax expenditures.
c. Difficulties in tracking in-year budget adjustments (changes) that include expenditure reductions and reallocations. Even a complete summary and explanation of the budget supplements is not made public until late in the fiscal year.
d. Budget publications like the National Budget Framework Paper and Background to the Budget remain bulky with over 1000 pages making user unfriendly and incomprehensible. The publications do not provide adequate policy analysis at sector and Local Government level, nor sufficient fiscal or expenditure trend analysis undermining their influence on the budget decisions.

MFPED is cognizant of the weakness and is committed to addressing them in the budget documents for 2018/19 to promote more thoughtful oversight, enhanced accountability, and greater citizen engagement. In addition, MFPED and sector ministries should explore production of simplified versions of the selected budget documents to make them more accessible to citizens, and where possible, to translate them in select local languages to increase access to budget information to local councilors and other citizen groups. To enhance the usefulness and outreach of the publication of budget releases, MFPED should now examine ways to improve the structure and content to meet the information needs of target audiences.

2.2.3: Publication of Local Government(District) Budget Information

Local Government administrators hardly comply with their mandate stipulated by the Local Government's Act 1997 to communicate government policy and programs in the Local Government. Many districts do not publish budget estimates and performance denying access to details of approved budget not only to the citizens but also policy makers and heads of technical departments within the local governments. The councilors and citizens**,** consulted during the consultative meetings for this Strategy, pointed out that expenditure information from local governments is not readily available nor always comprehensive.

In addition, the 2016 Review of BTI noted that the display of budget releases on district and sub-county Notice boards had become irregular and or totally missing in some Local Governments and service centers. The posting irregularities were attributed to a number of reasons ranging from lack of both large noticeboards and appropriate formats to simplify the information to be displayed, the lack of incentives whatsoever to display budget releases since there are no sanctions of any kind for non-compliance.

Since Local Governments are at the forefront of service delivery, Local Government accounting officers should adopt a high level of budget transparency to enhance access to budget information with the local councilors and allow effective engagement with the public in prioritization, revenue collection and resource allocations. They should also enforce oversight and accountability. Local Governments must

ensure mainstreaming budget transparency AND start publishing budget appropriations and budget performance reports in simplified versions.

2.2.4: The Budget Website- www.budget.go.ug

The budget information website hosted by MFPED makes an unprecedented amount of budget information available to the public and continues to provide quick access especially to stakeholders who need fast access to this information. The 2016 BTI Review noted that many stakeholders commended the website as a one-stop center for budget policy and performance information for both the center and local governments. The Parliamentary Budget Office hailed the site as a quick access to information required to feed into budget policy and performance analysis and for generating reports and briefs as may be needed by the various Parliamentary committees. The website compliments other existing national and sector-based transparency initiatives especially regarding local government budget framework paper, annual work plans, budget releases and periodic budget performance reports.

Notwithstanding the many benefits, both the review and consultative meetings noted issues that have undermined the access and usefulness of the website. Access is compromised by limited publicity and knowledge of the website as outreach is limited to only a few Local Governments. The usefulness of the website also remains constrained by identified functionality problems[10]. Moving forward, MFPED should prioritize the identification of the information needs of the target audience and enhance functionality of the website to address the needs. MFPED should also revisit the institutional arrangements and capacity required for effective coordination, effective supervision and guidance to manage the website and software development activities within the overall BTA.

2.2.5 Budget Information shared by Non-state actors.

Many non-state actors like media houses, CSO and Accounting firms in Uganda, have played a significant role in providing budget information to the public. Private firms like Deloitte &Touché, KPMG and Price Waterhouse Coopers organize annual breakfast meetings after the reading of the national budget to present the budget highlights and facilitate discussion of the prioritization and spending decisions. Deloitte published a Know Your Budget document for the FY 2017 as a guide to the public debate and discussion of the new tax law. Media houses publish summaries of fiscal proposals focusing on revenue measures and expenditure estimates. CSOs have produced simplified versions of budgets at all levels and shared hard copies with the various target audiences. Details of CSO engagement are discussed in section 2.4. MFPED recognizes the limited outreach of the non-state actors to a few communities in selected districts and is committed to partnering with non-state actors even as they try to increase coverage to underserved areas, local governments and sectors.

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[10] The 2016 BTI Review reported the problems on the site that include late uploading of information and navigation issues that challenge the analysis of data. Users also reported that key information, for instance, budget performance reports from the central government departments, is often missing, or not consistently uploaded.

2.3: Citizen Engagement in Budget Preparation and Accountability

2.3.1 Opportunities for citizens engagement in budget preparation

The current budgeting process offers several opportunities for citizen engagement – which include (i) budget consultations at all levels: national, district and subcounty; and (ii) sector working groups (SWG) provide a platform for all non-state actors to participate and influence the budgetary decision. The opportunities have enabled the mobilization of CSOs into thematic groups (agriculture, education, health, JLOS, Budget (CSBAG) to make informed and constructive contribution to decision-making. The downside is that the current organization of the budget consultations does not allow effective engagement of stakeholders and several Sector Working Groups (SWGs) are not fully functional – undermining coordinated and systematic engagement with CSOs. To enhance the effectiveness of citizen engagement, MFPED should review the existing practices to articulate and legitimize the envisaged participation of and input from CSOs, private sector and other citizen groups.

2.3.2 Innovative Citizens Engagement in Decision-making and Accountability.

With the support of the World Bank, the Government adopted innovative arrangements that mainstream citizens engagement in the design, implementation, monitoring and oversight of development programs. The initiatives are coordinated by the Inspector General of Government(IGG). The most recent include: the establishment of *community social accountability committees known as Transparency, Accountability and Anti-Corruption Committees (TAACs)* which is a mobilization of citizen groups at parish level within the Third Northern Uganda Social Action Fund (NUSAF 3). The second is the *Institutionalization of Municipal Development Forum (MDFs) under the* ***Uganda Support to Municipalities (USMID)*** *program to* provide a mechanism through which citizens engage with municipality officials and politicians throughout the entire planning cycle from prioritization through budgeting, implementation, monitoring, evaluation and sustainability. The MDF concept has been adopted by Entebbe and 8 other Municipalities and is illustrated in Annex 1. It would be worth scaling up.

2.3.3: Monitoring government performance at Central Government (CG)

The Government, through various MDAS and Local governments, has put in place several feedback platforms meant to provide citizens with the opportunity to report misspent funds, or investigate budget plans against expenditures and receive a response from the responsible stakeholders. The platforms include the following:

- *Government Citizens Interaction Centre (GCIC)* housed in MITNG and designed to enhance citizens monitoring of service delivery and provide a channel for feedback and suggestions from citizens.
- *Websites and Hotlines* coordinated by MDAs and LGs provide a platform to engage with citizens in promoting demand for accountability. The experience of the existing Call centres is varied. Call Centres in the Ministries of Health, Education, KCCA, UNRA have demonstrated successful stories which can be documented and replicated across government. The potential for the MFPED Toll-

free Hotline, to serve as the main source of budget and development information to those without internet access, or those with low literacy levels, has not yet been exploited.

- *Sharing and discussion of Government Annual Performance Reports at various levels of government coordinated by the Office of the Prime Minister.* This provides a platform for all stakeholder to review government performance and its import of the service delivery and identify the challenges that need to be addressed during the forthcoming fiscal year. Likewise, OPM is responsible for *Sub County level Barazas* meant to be held once a year at subcounty level However, it has become clear that the initiative is somewhat expensive and as a result has become irregular with only one baraza, at best, held in each district per year.
- *Client Charters* have been adopted by some MDAs and LGs under supervision of Ministry of Public Service with support of World Bank. The Client Charters have provided accepted service standards to help monitor and make public service delivery more affordable, accountable and efficient in the use of public resources. However, the institutionalisation and impact of Client Charters on public service delivery has not yet been evaluated or documented.

2.3.4 District based monitoring arrangements

The District based monitoring arrangements are diverse and include (i)Inter sectoral technical monitoring arrangements led by the Chief Administration Officer (CAO); (ii) department led monitoring initiatives; (iii) project specific monitoring committees for the roads sector; and (iv) facility management committees for schools, health units and water points. These initiatives have the potential to increase budget accountability but have not been fully exploited. Monitoring has not been undertaken on a regular basis because of inadequate funding, which, in turn, has prevented engagement of citizens in reporting of and dealing with issues in a timely manner.

In addition, the efforts remain fragmented, costly, duplicative and wasteful in some cases. The BTA initiatives activities have not had a significant impact on both service delivery and socio-economic status of the citizens on a sustainable basis. The review and consultations with the government officials highlighted several constraints. First, the feedback mechanism on budget performance and accountability has not been developed at all levels and where it exists where it exists, has not been documented. MFPED, in partnership with MoLG will review the existing practices; identify the best practices and provide policy guidance on least cost practices for effective engagement of CSOs in monitoring service delivery that can be replicated elsewhere.

2.3.5 **Media Engagement**

Media engagement has taken various forms and the impact on demand for accountability has been mixed. The media houses have provided free airtime for talk shows on national TVs and local radio stations to host government officials who engage citizens on government performance. The periodic press briefings by the Media Centre, MFPED and other MDAs provide an opportunity for journalists to discuss national and sector specific budget information. However, such opportunities have not been systematically used to demand for accountability of public expenditure.

MFPED should undertake a concerted program to enhance budget literacy among business journalists especially in districts, build capacity in investigative skills and reporting in PFM to support dissemination of budget performance pull-outs in newspapers in different languages. MFPED should also provide a regular forum (open space) with a group of selected PFM or Business journalists to allow a sustained and strategic engagement with media. The forum should complement the existing Quarterly Release Press Conference.

2.4: Budget Transparency and Accountability Initiatives led by Non-State Actors

Several Civil Society Organisations in Uganda have been involved in budget transparency work since 1987, and were originally led by Uganda Debt Network (UDN). Over time, the involvement of CSOs has developed and become more coordinated with CSOs mobilised into thematic areas. The CSOs in Kampala and in the regions have organised themselves under an umbrella organisation known as Civil Society Budget Advocacy Group (CSGBAG)- registered as an independent entity, in 2014. CSBAG now has over 15 members some based at national level while others operate either in the regions or at district level.

Uganda CSOs have been very instrumental in enhancing budget transparency and building citizen capacity to demand accountability. The CSOs are involved in four main areas, namely: (i) simplification and sharing of budget information to citizens especially at lower government levels.; (ii) building capacity of Councilors and citizens to enhance their budget literacy, effective participation in the budget process, monitoring service delivery and demanding for accountability, and (iii) mobilization of citizens into advocacy groups that can effectively influence decisions, monitor service delivery and demand for accountability, iv) Budget analysis, research, and advocating for strategic allocation of resources and enhanced effectiveness and impact on national priorities (See Annex III). Budget advocacy in Uganda has been to some extent effective, with CSOs influencing budgetary decisions for central government and improving project implementation.

However, CSO initiatives are dependent on donor funding and implemented as small projects. Their coverage is limited and normally challenged by lack of sustainability. Overcrowding of groups in districts such as those in the Rwenzori and Teso regions has been cited, alongside significant levels of underserved areas even within the same regions and many other parts of the country.

MFPED should establish formal partnerships with a larger number of CSOs with the aim of enhancing their geographical coverage, provide guidelines to support training programs on budgeting. CSBAG and MFPED should therefore review practices of existing CSO networks on budget matters and document practices that need to be replicated in districts and LGs.

CHAPTER 3: VISION, GOAL AND SPECIFIC OBJECTIVES

3.1: Operational Definition of Budget Transparency and Accountability

The objective of the Budget Transparency and Accountability Strategy is to enhance citizen engagement, strengthen the link between transparency and demand for accountability, and enhance coordination of different players.

The strategy has therefore, adopted the following working definitions:

a. *Budget transparency* - the degree to which policymakers, technocrats in government and non-government actors – i.e research institutions, CSO, private sector and individual citizens - can: (i) access timely and reliable budget information on estimates, outturns and performance regarding sources of funding - donor and domestic revenue and expenditure); (ii) participate(observe), influence government's fiscal and budget strategies, decisions and their outcomes.

b. *Budget accountability* – on one hand, the government's ligation to report on performance and impact of public expenditure, explain and deviations, and be answerable or respond to feedback from citizens; and (ii) on the other hand - is the citizens obligation to receive, take action and provide a feedback on use and impact of budget performance.

3.2: Vision

Accountable and transparent budget processes in which citizens effectively engage for socioeconomic transformation.

3.3: Mission

To foster budget transparency and accountability through effective and efficient stakeholder engagement mechanisms in decision-making processes.

3.4 Principles

The principals guiding To achieve this vision, this Strategy adopts principles aligned with the overall goals of the National Communication Strategy, 2011. The principles include:

- Respect for public right to access budget information both financial and non-financial information.
- Commitment by government departments to publish budget information that is accurate, timely, comprehendible and coherent.
- Publication and distribution of simplified and translated budget information to enhance regular access to and comprehension by targeted communities especially at district and lower levels of government such sub-county levels.
- Provision of opportunities for the citizens to monitor revenue collection and use of public funds and provide feedback on budget performance and service delivery at all government levels

- Commitment by government to report, explain, and respond to feedback on the use and impact of public expenditure.
- Innovation and complementarity of information sharing mechanisms, including call centers and hotlines to allow all target audience to benefit.
- Standard reporting and publishing of budget information at various levels: national, sector, districts and program or project.

3.4: Overall Goal

To establish an effective and well-coordinated mechanism across government that enhances stakeholder including citizen engagement in the budget process, and meet the need for greater budget transparency and demand for accountability.

The Strategy is intended to:

- increase the participation of the public (private sector, media, civil society organization, local government councilors and citizens) in budget preparation and monitoring at all levels.
- strengthen accountability for public expenditure by policymakers, duty bearers and improve service delivery to the citizens.

3.5 Specific objectives

As a means of addressing the Communication issues and challenges identified, the strategy will focus on the implementation of the specific objectives and the key result areas/action points outlined here below.

- Enhance public awareness of their right to budget information regarding mobilization and utilization of domestic revenue, donor resources, as well as level and impact of public expenditure.
- Mainstreaming budget transparency and accountability in the functions and mandates of central and local departments
- Promote public engagement and participation in budgeting by creating opportunities for citizens to develop their priorities, inform and monitor service delivery
- Increase demand for accountability on the use and impact of public funds
- Strengthen government response to citizen demand for accountability

3.6 Key Result Areas

3.6.1 **Specific Objective No. 1:** Enhance public awareness of their right to budget information regarding mobilization and utilization of domestic revenue, donor resources, as well as level and impact of public expenditure.

This objective will be met through various interventions aimed at educating and deepening the understanding of the public on their right to budget information, and increasing access to timely, accurate, clear, objective and complete information for the different audiences.

Key Results Areas

i. Enhanced budget literacy within the public – ordinary citizens, the private sector, journalists and editors in media houses, local councillors, and civil society organisations.
ii. Simplified national budget documentation that enhances comprehension and utilization in decision-making and oversight of domestic revenue collections, donor resource inflows, and public expenditure
iii. Guidelines on the quality and scope of budget information - focusing on the local content for the target audience and specification of languages.
iv. Enhanced publication and sharing of simplified national and local government budget information including sector policies, plans and programs.
v. Adoption of clear and shared tools for communicating budget information to different audiences.

3.6.2 **Specific Objective No.2: Mainstreaming budget transparency and accountability in the functions and mandates of central and local departments**

The Strategy does not change the specific roles and responsibilities of each level of government but seeks to strengthen the initiatives in a coordinated, cost-effective and sustainable manner at both central and Local Government level. This would maximize access to clear, high quality and timely national and local government budget information (unless exempted by law, policy or regulation) to inform public service delivery

Key Results Areas

i. Guidelines with clear definition of concepts and practices for integrating budget transparency and accountability in mandates of MDAs and Local Governments in a coordinated manner.
ii. A shared understanding of the benefits and expectation of budget transparency and accountability among policy makers, permanent secretaries, technocrats and officers responsible for the public information function.
iii. An operational framework to support integration of budget transparency and accountability into the communication functions of the MDAs and Local Governments.
iv. Clarification of roles and responsibilities of policy makers, accounting officers and technocrats to ensure effective engagement with different publics on budget transparency and accountability matters.
v. Competent and well-resourced staff in MFPED, MDAs and Local Governments responsible for coordinating the budget transparency and accountability agenda.

Specifically, at Local Government level, the Strategy underscores the need to prioritize and mainstream budget transparency and accountability initiatives within mandates and tasks of the respective departments at District, Municipality and lower local government levels. The priority interventions will include:

i. Publication of the Local Government annual budget estimates and appropriations, and in simplified formats.

ii. Increased awareness-raising on the BTA concept, objectives, interventions and benefits among district and municipal councillors, technocrats and non-state actors at district, municipality an lower local government levels.
iii. Determination of the institutional co-ordinational arrangement, priority BTA interventions and their funding at district and subcounty level.

3.6.3 **Specific Objective No. 3: Promote public engagement and participation in budgeting by creating opportunities for citizens to develop their priorities to inform and monitor service delivery**

Providing a framework for constructive public engagement in domestic tax measures, external resource mobilization, expenditure prioritization, resource allocation, implementation and oversight of public service delivery as well as implementation of capital projects, is a mark of transparent and accountable processes. The framework should allow an independent arrangement for the public to give their views which should later be discussed with central and local governments to inform the measures related to enhanced budget credibility and effective use of public funds. This specific objective therefore should deliver effective public participation in budget preparation, provide feedback from their budget monitoring efforts to which responsible national and local government officials should responds to. This would enhance accountability and improve service delivery

Key Results Areas

i. Strengthening existing mechanisms for public-government engagement in the preparation, review and monitoring of the annual budget at all levels of government.
ii. Institutionalisation of an independent mechanism that allows public participation in the design, appraisal, implementation, and monitoring of all development programs and projects.
iii. A set of guidelines and protocols that would facilitate receipt of citizen feedback on the budget and promote prompt government response within each MDA and local government.
iv. Increased partnership between MFPED and CSOs to promote budget transparency and foster demand for accountability to increase geographical coverage of the districts.

3.6.4 **Specific Objective No. 4: Provision of an Enabling Environment for enhanced budget transparency** and accountability

The Strategy supports innovation in the sharing of budget information and design of communication infrastructure to enable citizens' feedback on public expenditure and government response on a universal and equal basis**.** Other countries such as Kenya have successfully combined a big offline effort with online and call services. MFPED will explore use of other offline services such as a HELP Desk because the organized workshops in local governments means people feel pressured by the group to say the right thing. MFPED will establish a help desks at LG level to enable citizens would express their concerns freely[11].

[11] Peixoto et al. 2017:

Key Results Areas

i. Availability of skilled cadre of professionals to effectively communicate and share budget information at national and local government levels.
ii. Mainstreaming budget transparency and accountability within the communication function at MDA and LG levels.
iii. A functional network of technical officers charged with BTA responsibility at the national and LG levels sharing information regularly
iv. A functional forum of MFPED and PFM and Business journalists and editors to increase engagement and responsive coverage of budget matters.
v. Coordinated sharing of budget information via the national Media Center

Chapter 4: Institutional Structures for Budget Transparency and Accountability

This section provides a framework for policy makers, service providers, and public or non-state actors (citizens, private sector/ businesses and media, CSOs and CBOs) to engage with and promote budget transparency and accountability. The goal is to enable all Ugandans have a role in defining policy priorities, guiding revenue collection and spending decisions, and holding the governments accountable to improving their livelihood. The section, thus, outlines actions that need to be taken at all levels of government and across the community during the next five years.

All Central and local governments, non-government organizations, private sector(businesses) and the wider community have a role to play in promoting budget transparency and accountability. To address weaknesses in the current practices articulated in the previous chapter, mainstreaming of BTA initiatives within the day to day mandates and function of government at all levels will be necessary.

The successful implementation of the Budget Transparency Strategy will therefore depend on the establishment of a clearly defined budget transparency and information sharing function, structure and related accountability arrangements across Government.

There is need to put in place/ strengthen the measures and actions to guide enhanced public access to budget information, effective engagement of the public in budgeting and monitoring use of public funds, and increased government response to demand for accountability.

Key institutions responsible for promoting budget transparency and accountability have been identified and include: Oversight agencies in CG, MDAs and Local Governments and the public that constitutes media houses, citizens, opinion leaders and civil society agencies. The idea is to create a more cohesive whole-of-governments approach in implementation of BTA actions.

4.1 Ministry of Finance, Planning and Economic Development

The mandate of the MFPED is to coordinate the implementation, review and evaluation of BTA across government. MFPED will thus establish a BTA Secretariat in the Budget Directorate to effectively co-ordinate the budget transparency and accountability function across government. The current BTA Steering Committee will transition into a BTA Working Group to provide oversight to the BTA Secretariat.

The Secretariat will have the following mandate:

a) The Secretariat will coordinate all BTA activities and will serve as the Secretary to the Working Group for Budget Transparency and Accountability.
b) Design and implement strategies to raise awareness within government and among the public on the right of citizens to budget information, and the role transparency and accountability in public expenditure management plays to improve service delivery.
c) Formulate and review guidelines for pursuing budget transparency and accountability initiatives within MDAs and LGs.

d) Support MDAs and LGs to establish and mainstream the budget transparency and accountability function within the day to day activities of the LG and to hold them accountable.
e) Coordinate development and updating of budget information-sharing tools and infrastructure (websites, call centres, hotlines, Help Desks etc) across government
f) Develop simplified templates for sharing budget information, particularly sector and local government approved budgets, releases, and performance reports.
g) Disseminate guidelines for development of training materials for capacity building of various stakeholders aimed at increasing budget literacy, use of budget information and increased demand for accountability.
h) Establishing new partnerships with CBOs and CSOs to promote public engagement in priority setting, budget preparation, budget execution and monitoring especially in Local governments and lower local government levels.
i) Documenting good BTA practices within government and by non-state actors to inform strategy revision and PFM reforms.
j) Conducting periodic and systematic reviews of the BTA initiatives to ascertain the extent to which they have contributed to objectives of the BTA Strategy, identify success stories for replication and challenges to be addressed.

4.2 Partnerships with Ministry of Information Technology and National Guidance (MITNG)

To implement this strategy successfully, MFPED will partner with the MITNG and NITA to provide both institutional support to, and requisite infrastructure for budget transparency within in the existing Access to Information Act 2005. MFPED will thus undertake the following:

a) Recommend to MTING integrating the BTA role within the communication function across government.
a. Recommend to MTING integrating BTA within the communication strategies of MDAs and LGs.
b. Follow up with NITA to expediate the supply of cost effective internet to LGs and design of LG websites as a tool, among others, for sharing budget information.
c. Explore the possibilities to link MDA and LG websites with www.budget.go.ug, to support potential synergies and links of existing websites, call centres and hotlines across government.

4.3 Partnership with Office of the Prime Minister and Office of the President

Both the Office of the President (Cabinet Secretariat) and the Office of the Prime Minister (OPM) are mandated to formulate and oversee implementation of government policies, to ensure enhanced visibility of Government performance and ultimately ensure improved socioeconomic status of citizens.

To ensure mainstreaming of BTA across government, MFPED will undertake the following tasks:
a) Solicit OPM and OP support in enforcing an effective feedback management mechanism to capture and respond to public feedback on public expenditure and its impact on citizens' livelihoods.

b) Solicit OPM and OP support to integrate budget transparency and accountability within their oversight mandate and monitoring function.

4.4 Ministries, Department and Agencies (MDAs)

MDAs have the responsibility for prioritization, budgeting and implementation of Government policies, subject to national and sector specific priorities and mandates. MFPED will ensure MDA compliance with the BTA responsibility enshrined within the PFM Act 2015. Through the Technical Committee of PEMCOM, MFPED should use their influence to secure agreement for the sector ministries to do the following:

a) Integrating BTA initiatives in their days to day mandates.
b) Defining and testing of appropriate interventions for BTA for the specific sectors and programs, including popular versions of sector budgets, more informative and interactive websites and other sector specific budget information sharing platforms,
c) Ensure availability of reliable and simplified budget documentation in sector resource centres, data banks and libraries.

4.5 District Local Governments and Municipalities

District and Municipal Councils (Local Governments) have the responsibility to undertake and strengthen the communication function to disseminate information about priorities, funding and oversight of public service delivery under their jurisdiction, in line with the Government's Communication Strategy 2015. This responsibility supports budget transparency and accountability and the interventions in this Strategy.

Accordingly, District and Municipality Local Governments should undertake the following will be tasks to enhance BTA:

a) Publication and dissemination of budget documents that are in simple formats and are user friendly containing specific LG annual budget estimates and performance. The documents should target diverse audiences. Such documents should be published in local languages.
b) Provision of adequate financial, human and logistical support needed for budget transparency and accountability programmes as part of the delivery of the function of the local government. The initiatives should include publications, websites, and displays of budget information on public noticeboards, radio and TV talk shows and other forms of media engagement.
c) Developing and sustaining mechanisms and actions that allow effective citizen engagement in budget decision-making, implementation and monitoring; encourage citizen feedback and response to such feedback. This would enhance accountability for public expenditure.

4.6 The Public: Citizens, Civil Society and Media.

Non-state actors, as mentioned earlier, play a vital role in creating an inclusive, flexible and accessible environment for citizens to engage in budgeting, monitoring use of public funds and demanding accountability of public monies. Government's sustained and strategic engagement with the non-state

actors is critical in the promotion of transparency and accountability of public funds. In the implementation of this strategy, therefore, non-state actors are envisioned to play the following roles:

a) Enhance budget literacy among various publics to enable them demand their right to budget information at all levels.
b) Facilitate access, interpretation, and distribution of budget information to multiple stakeholders in useable and accessible formats.
c) Mobilise citizens to effectively participate in priority setting, budget analysis and spending decisions during the annual budget process.
d) Provide coordinated and systematic analysis of the draft budget estimates and effectively lobby legislators to address the priorities proposed by citizen groups at various levels of government.
e) Systematic involvement in expenditure tracking, performance monitoring and oversight to provide more visible opportunities for the citizens to hold government accountable for effective and efficient implementation of the national and local government budget

4.7 Parliament

Parliament will use its oversight role to compel MDAs and LGs to comply with section 43 of the Access to Public Information Act 2005, which requires every minister to submit an annual report to parliament on requests for records or access to information made to the MDA under their ministry. This will serve to ensure that each MDA submits annual reports on the status of access to information. The Parliamentary Budget Office would consolidate the returns into regular substantive reports on the nature and content of the BTA feedback and submit to Parliament.

In addition, the Parliamentary Budget Office could provide guidelines on the scope of information and level of transparency for published budget documentation. This would help address issues of relevance, user-friendliness, reliability and quality of budget information from all governments and ultimately enhance legislative oversight of resource mobilization and public expenditure at national and local government level.

Chapter 5: Medium Term Priority Actions

The Medium-term Plan of Action prioritizes improvements in areas where there is evidence of inadequacies in accessing budget information; weaknesses in public-government engagement in budget preparation, and limited accountability and oversight of public expenditure.

The priority actions are structured around 4 broad outcome areas guided by emerging issues raised earlier and are also aligned to the principles underpinning the *National Communication Strategy, 2011*. The broad policy action areas include: (i) public rights, and importance of Budget information; (ii) access to budget information; (iii), mainstreaming Budget transparency and accountability, (iv) effective public Engagement in budget preparation and accountability, (v) Strengthening MFPED to coordinate BTA, and, (vi) an enabling environment for enhanced Budget transparency and Accountability.

5.1 Priority Action 1: Public Rights and Importance of Budget Transparency

Government of Uganda, in pursuance of strategic objective 1, will address the challenges that not only prohibit public access to budget information but also prevent upholding their right to demand for accountability. This objective focuses on promoting awareness and understanding of the public rights to budget information, improve budget literacy among the citizens to enable them participate fully in the budget transparency related initiatives. The key actions would include:

a) *Publication of the BTA Strategy*: MFPED will undertake to produce and publicise simplified or popular versions of the BTA Strategy.
b) *Localisation of BTA strategy at the Local Government***:** MFPED will support district and Municipal administration to develop and implement their own BTA strategies aligned to the local context
*c) Popularisation of the Strategy country wide***.** MFPE, in partnership with MITNG and MoLG will conduct public awareness programmes to sensitize the public on their right to budget information, enhance budget literacy among the populace and raise awareness on the importance of budget transparency and accountability. TA – countrywide.

5.2 Priority Action 2: Access to timely, accurate, high quality budget information

In order to enhance access to budget information, the central and local governments will need to address a number of challenges which range from limited access to the internet, the need to use hard copy documents, many underserved areas, to providing information in alternative formats. Accordingly, the key interventions they will undertake will include the following:

a. Strengthening the budget information sharing infrastructure. This will involve formulation of guidelines for publication/sharing of budget information by MFPED.
b. Simplification of existing national Budget documentation to enhance comprehension and usefulness in budgetary decision-making and oversight by MFPED.

c. Publication of popular versions of sector budget documents, such as annual budgets and periodic budget performance reports effective 2018/19 by line ministries.
d. Publication of District Annual budgets and mid-year budget performance reports.
e. Signing memorandum of understanding to enhance the partnership between MFPED and CSOs, to support the publication of district budget documentation especially for underserved districts.

5.3: Priority Action 3: Mainstreaming Budget Transparency and Accountability

The main thrust of this priority action is to support full integration of the budget transparency and accountability initiative *into the mandate and functions of government departments at all levels of government*. BTA must stop being seen as a project by Government Officers, but rather as a requirement within day to day functions of MDAs and LGs. MDAs are encouraged to be creative in this role. Activities spearhead by MFPED will include the following:

a. *Articulate and issue instructions on adoption of BTA*. MFPED will draft guidelines that explain the concept, principles and processes, including mainstreaming BTA within each MDA and LG administration.
b. *Establish a BTA Forum for all officers responsible for BTA within* MDAs to facilitate the requisite training and sharing of information / experience. Challenges and measures to support an effective budget transparency and accountability structure within the ministry must be discussed.
c. *Capacity needs assessment to determine the knowledge gap and critical skill set required for effective execution of the BTA* related functions by the policy makers, senior staff and communication Officers in MDAs. This would be done in partnership with MITNG, OPM and MoLG.
d. *Design and circulate training program to support BTA literacy and functional skill acquisition among policy makers and technocrats to enable them promote budget transparency and accountability* with their sectors or MDAs. This should include training of trainers who would support the country wide training in local governments across the country.

5.4: Priority Action 4: Effective Public Engagement in Budget Preparation and Accountability

Increasing opportunities for effective engagement of the public in policy prioritisation and resource allocation is key to improving demand and response for accountability. MFPED is thus committed to enhancing the effectiveness of existing practices, like budget conferences, to increase outreach programs in underserved areas and adopting best practices which have emerged over time.

The following activities will be implemented:

a. *Study the existing models*[12] *for citizens engagement to* examine the extent of transparency and accountability, and the impact of public expenditure in such countries / communities on the socio-economic status of citizens, to identify best practices for replication and adoption in Uganda.

[12] Examples include: Municipality Development Forum in Entebbe, Gulu and Mbarara Roads Project Committees, and Social Accountability Arrangement (Transparency & Accountability Action Committees (TAACs) under NUSAF3 coordinated by IGG, and KCCA Citizen Information Clinics

b. Formulate/adopt guidelines to mainstream best practices for successful citizen engagement in the prioritization and oversight of use of public funds at LGs.
c. Explore ways to improve co-ordination of media engagement at the local government level and with Resident District Commissioners (RDCs) and the central government Media Centre to promote BTA. This should include institutionalization of a regular forum with selected PFM or Business journalists to allow sustained and strategic engagement with media.
d. Sign MOUs with NGOs and CSOs to enhance BTA outreach and particularly to underserved areas.
e. Develop guidelines in collaboration with appropriate stakeholders to support the following:
    i. Enhanced budget literacy and adoption of good BTA practices.
    ii. Investigative training for PFM and Business journalists, and
    iii. Working with MoES and Kyambogo University, develop pedagogical materials for training of teachers in formal institutions, like primary and secondary schools.

5.5: Priority Action 5: Strengthen MoFPED to coordinate BTA

Sustained and strategic engagement of BTA across the public service and with the public is dependent on the capacity of MFPED to define the reform and provide sufficient technical and financial support and oversight for its implementation.

MFPED ill thus undertake the following:

a. Establish a BTA secretariat to perform the required institutional roles and coordination framework within MFPED to foster an effective BTA structure across MDAs, strengthen BTA oversight, and facilitate formation of BTA teams within MDAs
b. Budget Website Administration and linkages with Call Centre and other PFM systems
    i. Resolve outstanding issues: the objective and scope of the information on the budget website, regular updates of the website, potential links and synergies with existing and emerging sites, process of validation, and, coordination with on-going IT reforms (PBS and IFMIS).
    ii. Effective website administration to improve scope and coverage, integrity of information, and addressing functionality issues.
    iii. Review the scope of the Budget call center and explore what other information the Call Center staff can give out to the public and the level of inputs required. This is important in terms of pushing information to the citizens.

5.6 Success Factors for Enhanced BTA Practices

Effective BTA practices at different levels of government will require complementary changes in policy to mainstream BTA in sector mandate, and provision of high speed, affordable internet to enable enhanced information sharing that would increase public engagement on transparency and demand for accountability. The success factors will include:

a) Integrating BTA in the national communication strategy
b) Sectors and LGs integrating BTA in their communication function
c) Public Private Partnerships – to get telecommunication companies to provide concessions on airtime, sponsoring call centers and other Toll Free lines

Chapter 6: Implementation and Monitoring Framework

The Strategy provides a framework to coordinate and oversea the implementation of the medium-term action plan executed by several stakeholders and at various levels of government for the next five years. MFPED will coordinate and oversee implementation of both the Strategy and relevant medium-term priority actions.

6.1 Prioritization and sequencing of the Medium-term Action Plan

In the first year of the Strategy, the focus will be on the development of the guidelines and institutional framework and achieving buy-in to support mainstreaming policy areas identified herein across the civil service and at all level government. Areas for future actions will be prioritized in line with the capacity and information sharing infrastructure coordinated by MIT NG.

6.2 Governance Arrangements

The institutional arrangement to coordinate and provide oversight for the implementation of BTA will include:

The Public Expenditure Management Committee (PEMCOM) hosted in MFPED. The PEMCOM is responsible for policy guidance and monitoring of all PFM reforms in Uganda. It is the mechanism for GoU to plan and monitor all PFM reform initiatives, including BTA in a comprehensive and coordinated manner. The PEMCOM meets at least once a quarter to review implementation progress, assess the overall effectiveness of the programme and address any emerging challenges. The Committee, chaired by the Permanent Secretary /Secretary to Treasury, is representative of all stakeholders in management of public funds. PEMCOM will also provide a forum for development partners and civil society (by invitation where necessary) participation and dialogue with GoU on PFM reforms.

The current BTI Steering Committee will be transformed into a *Working Group* on BTA that reports to Project Technical Committee TC - a subcommittee to PEMCOM. The Working Group will be chaired by the Director Budget and will be the mechanism to ensure that budget transparency and accountability reforms are implemented in accordance with desired objectives of PFM reform agenda. The PTC will report to PEMCOM to enhance consistency and synergies within on-going PFM reforms in Uganda.

6.3 Monitoring and Reporting

Monitoring implementation progress and reporting on the medium-term action plan of this strategy is vital to ensure enhanced demand for accountability required to improve delivery of public services.

A result-based framework - captured as **key performance indicators** (KPI) in Annex 2- will be the primary basis for measuring the progress of adopting the *Strategy* and attaining its objectives. The framework will be operationalized by an annual monitoring plan(AMP) that will be developed with the project stakeholders during the initial phase of implementation. As often as necessary the results-based framework will be updated to ensure its continued usefulness and relevance. In addition, **several independent surveys** / studies will be carried out to help determine the extent to which the medium-term actions are delivering on the desired objectives and contributing to enhanced budget transparency

and greater accountability for public funds. The specific studies recommended are articulated as means of verification in Annex 2.

The day-to-day technical and financial monitoring of the implementation of this strategy will be a continuous process and part of the responsibilities of the implementing partners of the various components. The BTA Secretariat will establish a technical and financial monitoring and evaluation framework guided by the RBM – spelling out specific actions and elaborate quarterly progress and end of year reports. Every report should provide an accurate account of the implementation of the strategy, difficulties encountered, changes introduced, as well as the degree of achievement of its results (outputs and direct outcomes) as measured by agreed indicators.

In addition, a mid-term evaluation will be conducted to assess the extent to which implementation is delivering the desired BTA objectives. The evaluation could take a form of studies and reviews and would be decided jointly with all partners supporting the program. The studies could be contracted out to independent consultants, firm's or academic research institutions.

A final evaluation will be carried out for accountability and learning purposes at various levels (including for policy and strategic revision). The evaluation report shall be shared with the development partners and other key stakeholders to analyze the conclusions and recommendations, and, jointly, decide on the follow-up actions and any adjustments of the strategy that may be necessary.

ANNEXES

Annex 1: Case of Effective Mainstreaming of BTA in Service delivery and Infrastructure Development

The Case of Entebbe Municipality Municipal Development Forum (MDF)

A: Background

Entebbe is one of the five pilot municipalities piloting the Municipality Development Forum (MDF) concept, to ensure citizen participation in planning, implementation, monitoring of the project. The MDF is a model that is workable. Members of the MDF Executive must not be government employees, or politicians. The MDF Executive members are the Voice of Citizens- and are able to speak out without fear or favour. They are largely retired citizens, religious leaders and business people and they report to a larger forum where everyone is represented.

The MDF is a community effort governed by a Charter that prioritises community needs. The MDF has and Executive committee and sub committees by sector and members of the sector subcommittees must be experts in or familiar with the sector. The entire MDF forum meets once a year but the sector committees meet more regularly- monthly or quarterly and do not expect and are not given any allowances.

The MDF concept started with the USMD project but involves all sectors. The idea is to make citizen participation meaningful.

- MDF chairs the budget conference so they are in charge during the discussion of the budget estimates.
- One of the pillars of success is to monitor to know what is happening.
- Through increased citizen engagement, Entebbe Municipality has been able to relocate Kiosks within the municipality without any hassle because KIOSK owners were part of the decision-making process.

The MDF charter spells out that an MDF member is elected for a 2 year- term and serves a maximum of 2 terms. While the concept originates with USMID, the MDF now covers all sectors including Environment management response. For their capacity, the MDF is trained by the World Bank on M&E, and how to develop a work plan. The MDF work plan is funded under USMID. Members of the MDF Executive benefit from exchange visits to other Municipalities

B: Institutional and Operational Framework for Implementing USMID.

1. **Street committees:** Once a street has been completed and handed over to the Municipality, Residents elect a chairperson and members of a street committee to make sure no one is littering or stealing street lights. On Church road, one of the engineers connived with a contractor to keep shifting culverts, from one location to another without installing them. The citizen decided to monitor their movements in the evenings and caught them in the act. The Engineer was charged in court and town clerk left Entebbe. The MDF holds leaders accountable. Some of their successes include the following:
2. Working with School management committees to improve education. The MDF is represented on each school management and PTA committee. A new initiative of the MDF in schools now is **Entebbe schools go green, which** involves planting school fences to secure and protect school property, planting trees on school grounds, sorting waste, and ensuring functional school management and PTA committees.
3. Ministries of Health and Defense have embraced the MDF and hold joint technical and MDF meetings every 4 months. During the four months members of the MDF monitor service delivery in the two sectors and compile a report that is presented during the meeting.
4. Voluntary replication of the MDF has been seen in Mityana and Mukono Municipalities. The two requested Entebbe MDF to go explain to them how the concept works and they have since adopted it.

C: Success factors for the Entebbe MDF

1. Their mandate was clear from the beginning, they make a work plan and it is funded within USMID
2. MDF members are trained in leadership and M&E skills by the World Bank
3. The role of the MDFs is to get information from citizens and provide feedback to the Municipality Administrators during the Forum.

4. MDF Entebbe understands their role and their rights and this has caused the technical team to be uncomfortable in their seats.
5. Team Work. All members of MDF work together even across sector. There is mutual respect for each other.
6. The quality of MDF executive -they are persons of integrity who are not easily swayed
7. Criteria for selection of Executive members- they must not have political ambitions, and they should not be driven by financial gain.
8. The Municipal Clerk and Mayor must cooperate and respond to request of information or questions by the MDF.
9. The regular dialogue meetings to enable citizen participation
10. Goodwill of people -citizens contribute money and time towards projects (bulungi bwansi)
11. Multi-sectoral talent and expertise of the MDF Executive.
12. Not having to depend on the bureaucrats to mobilize citizens -private sector support

Annex 2: An Overview of Key Target Audiences and Information Needs at District Level.

Target Audience	Critical Budget Information Needs and Purpose	Additional Information Needs
Local Government Councilors	• Budget Framework Paper-includes district budget estimates for review by the relevant committees of Council. • Details of donor funded projects • Approved budgets to inform the priorities and resource allocation for a given fiscal year. • Actual budget estimates and periodic releases by sector	• Actual budget estimates and releases by service facility • Copies of Bills of Quantities(BOQ) and contracts with contractors for roads, and construction of school and health center buildings and for supply of furniture for schools
Members of Parliament	• Annual Budget Estimates for review and approval • Periodic Budget Releases by sectors and MDAs shared late often during requests for supplementary budgets	• BOQs for big projects • Contracts for big projects before they are signed • Details of Budget Supplements before expenditure
Planning Units	• Annual Budget estimates by district • Details of donor funded projects • Approved Annual budgets by district • Budget Releases and Expenditure by department and service facility.	Annual budget estimates by sector.
National NGOs and CSOs	• Annual Budget estimates by District and Municipality • Details of donor funded projects • Approved Annual budgets by district • Quarterly releases to LGs as published by MFPED	• Releases to sectors at central government level • Expenditures of donor funded projects • Releases for specific programs such as drugs supplied to health centres, Operation Wealth Creation and skilling Uganda programmes. UWEP and Youth Livelihood.
District / Regional CSOs	• Annual Budget Estimates • Approved Budget Estimates • Releases to LGs published by MFPED	• Releases to sectors at central government level • Expenditures of donor funded projects • Releases for specific programs such as drugs supplied to health centres, Operation Wealth Creation and skilling Uganda programmes. UWEP and Youth Livelihood. • Cash releases to and expenditures by sector facilities - USE and UPE schools, health facility • Criteria for selection of types of seeds to supply under Operation Wealth Creation • District budgets for Women's Funds and the Youth Fund
Service Facility Management Committees	• Annual budget estimates for approval. • Contributions from pupils / students shared. • Periodic cash received and expenditure	• Actual releases to the facility / service center
Citizens	• Priorities for the medium-tern ad annual budget • Approved budgets in a simplified format. • Periodic expenditure by sectors and health facilities in simple publication by districts,	• Explanation for prioritisation over the medium-term at national and district level. • Lists of drugs that have been supplied to health centres • Specific budgets released to each USE and UPE school • Specific funds released to each health facility and road construction.

Annex 3: Draft Plan of BTA Action and Results Based Framework – 2018-2021

Strategic Objectives/ Expected Outputs		Responsibility	Proposed Priority Actions and KPI for 2018-2021				Verification	Assumptions
			2018	2019	2020	2021		
1	**Enhanced Awareness of Citizens (public) Right to and Importance of Budget Information**							
1.1	*Publication of BTA Strategy for both central and Local Governments*	*MFPED and District Administration*	BTA Strategy published in English Drafting of popular versions of BTA Strategy Launching of the strategy	BTA Strategy published in local language by 20 districts.	BTA Strategy published in local language by additional 20 districts	BTA Strategy published in local language by 20 districts.	Number of publications & copies circulated in each district	Earmarked funding is appropriated in the annual budget for every fiscal year.
		KPI	a) Copies of BTA Strategy published in local language in 20 districts each fiscal year b) Participants at the launch event					
1.2	*Public engaged on their rights to budget information and avenues to demand accountability*	*MFPED and MLG*	Training materials on BTA produced.	Conduct sensitization seminars on BTA in 20 districts	Conduct sensitization seminars on BTA in 20 new districts	Conduct sensitization seminars on BTA districts	Hard & soft copies of training materials. Reports of seminar conducted.	Effective collaboration between MFPED and MLG. Fund availability in the approved annual budget.
		KPI	*a) Copies of training materials produced in 2018* b) *Number of seminars conducted in districts in each fiscal year- 2019, 2020 and 2012.*					
2	**Access to Timely, Accurate and High-Quality Budget Information**							
2.1	National Budget documentation simplified and published (CG) l	MFPED and Sector ministries	Formulation of design of simplified budget documents at sector level approved. 2018/19 national budget published in simplified format.	Publication of simplified versions of sector annual budget in agriculture, health education, and infrastructure sectors.	Publication of simplified versions of sector annual budget in social development, and justice, law and order.	Publication of simplified sector annual budget in additional 4 sectors	Copy of approved design for sector budget publication. Results of satisfaction Surveys conducted. (including LCs). Copy of publication in every fiscal year by sector.	Fund availability in the annual budgets. An obligation of the accounting officer-stipulated in their appointment letter.
		KPI	*a) Approved design of simplified budget documents at sector level* b) *List of publications of simplified budget documents at both national and sector level.*					

Strategic Objectives/ Expected Outputs		Responsibility	Proposed Priority Actions and KPI for 2018-2021				Verification	Assumptions
			2018	2019	2020	2021		
2.2	District Budget Information published by District administration.	District administration.	Publication of District Annual Budgets 2018/19 by 20 districts in simplified formats	Publication of District Annual Budgets 2019/20 and budget performance reports by additional 20	All Districts publish Annual Budgets 2020/21 and annual budget performance reports by additional 20	All Districts publish Annual Budgets 2020/21, mid-term review of budgets and annual budget performance reports by additional 20.	Copies of published annual budget estimates and performance reports.	Fund availability in the approved annual budget.
		KPI	*a) Existence of an agreed format for district budget publications by 2018.* *b) List of districts publishing their annual budgets every fiscal year.* *c) List of districts publishing their annual budget performance reports.*					
2.3	Strengthening of budget information sharing infrastructure	CSOs	Design and approve guidelines for publication of budget information and training of citizen groups by CSOs.	Publication and sharing of simple hard copy documentation with budget information in districts. (by CSO)			Records on scope, of budget information; regularity of publication and distribution schedule of publication submitted by CSO Independent Surveys on access to and benefit from publications by citizens and other stakeholders in districts. Copy of approved guidelines for information sharing instruments	Budgetary support to CSO from MFPED. Close collaboration between MFPED and MITNG.
		KPI	*a) Simplified format for publication of budget information at district level.* *b) Number of CSOs adopting the guidelines* *c) Details of published budget information (fiscal year, reporting period and scope of data)* *d) Number of communities and special audience served by CSOs.* *e) Approved strategy and actions to enhance gender and equity responsive budget information sharing instruments.*					
		MFPED	Review and approval of a revised operational framework for Budget website and Call Centre including case or feedback loop in MOFPED.					
		MFPED in partnership with MTING	Review functionality of existing information sharing infrastructure and platforms within CG and LGs. Explore options for Whatsapp/SMS/Messenger capability. Provide guidelines on affordable information	Formulate measures to promote rationalization and synergies between hotlines – GCIC + Call Centers within each MDA. Design the protocols for linking www. budget.go.ug with other websites	Gradual adoption of measures to build synergies and enhance access to information sharing infrastructure.			

Strategic Objectives/ Expected Outputs		Responsibility	Proposed Priority Actions and KPI for 2018-2021					
			2018	2019	2020	2021	Verification	Assumptions
			sharing instruments or channels targeting lower communities and underserved stakeholders.					
		KPI	○ *Simplified and functional budget website in place by 2019* ○ *A cost effective operational framework for the Call Centre in MFPED and other MDAs is approved by 2019.* ○ Protocols for information sharing infrastructure approved for CGs and LGs. ○ Specific guidelines for linking www. budget.go.ug with other websites and Call Centres.					
3	**Mainstreaming Budget transparency and Accountability in Delivery of Public Services and Projects**							
3.1	*BTA Activities mainstreamed in institution mandates and functions*	MFPED and MLG.	Development and circulation of Instructions on mainstreaming BTA in activities at CG and LGs	Technical support to strengthening BTA activities in select sectors (4) and 10 districts	Review and strengthening BTA activities in additional 4 sectors and 20 districts	Review and strengthening BTA activities in additional 4 sectors and 20 districts	(a)Instructions issued by MFPED, in partnership with MITNG & MLG. (b) Training Reports (c) Reports of mentoring visits and support provided by MFPED. (d) Independent review of execution of Communication and BTA functions	Cabinet approves strategy for mainstreaming BTA. An obligation of the accounting officers-stipulated in their appointment letters
		KPI	*a. Approved instructions on guidelines and activities to enhance BTA activities in CG and LG by MFPED* *b. Staff in Ministries and Districts to acquire required knowledge and skills for BTA.* *c. Ministries and Districts adopt new guidelines and process to enhance BTA.*					
3.2	*A forum for Call Center managers and officers responsible for sharing budget information established*	Actions by MFPED in partnership with MITNG & MoLG	Development and adoption of the terms of reference for the Forum led by MFPED and MIT&NG and develop referral mechanisms between call centers	Hold quarterly regular meetings for the Communication Forum on BTA at CG. Hold two regular regional meetings for the Communication Forum on BTA at LG level.	Hold biannual meetings for the Communication Forum on BTA at CG. Hold two regular regional meetings for the Communication Forum on BTA at LG level.	Hold biannual meetings for the Communication Forum on BTA at CG. Hold two regular regional meetings for the Communication Forum on BTA at LG level.	Minutes of forum meetings.	Adequate financial support to operations of the Forum.
		KPI	*a) A BTA forum for Call Center managers and technical Officers responsible for sharing budget information (CG and LG) is established and functional.* *b) Number of quarterly meetings for the BTA forum held*					

Strategic Objectives/ Expected Outputs		Responsibility	Proposed Priority Actions and KPI for 2018-2021				Verification	Assumptions
			2018	2019	2020	2021		
3.3	*Capacity built of accounting officers and policy makers in promoting budget transparency and accountability with their sectors or MDAs*	MFPED together with Clerk to National Assembly and MLG	Capacity needs Assessment to determine the required techniques, and skill set for accounting officers and policy makers	Design and pilot a training program to address the critical needs and identify trainers among the PSs and policy makers.	Conduct BTA training for PS or CAO in MDAs. Policy makers at CG and LG as deemed appropriate.	Continued BTA training for PS or CAO, policy makers. .	○ Training Reports. ○ Independent Review of the extent of adopting BTA in Ministries and LGs.	PSs, CAOs and policymakers will accord importance to BTA.
		KPI	*a) Capacity needs for BTA determined among PS and CAOs.* *b) Number of training conducted for PS and CAOs.* c) *Number of ministries and districts whose accounting officers have received training in BTA.*					
4	**Effective Public Engagement in Budget Preparation and Accountability**							
4.1	Best practices for public engagement in BTA identified and adopted.	MFPED	Undertake a study on strength and weaknesses of existing practices of public engagement, including current budget conferences.	Development and circulation of Instructions on public engagement in BTA.	Support gradual adoption of instructions on public engagement in BTA adopted in sectors and districts, preferably 4 sectors and 20 districts per fiscal year. Undertake an independent evaluation of *effectiveness adopted models for public engagement in 2020, including a validation of lessons learnt.*		A study report on scope and effectiveness of existing models Approved guidelines for good practices for public engagement.	CSOs support effective participation of ordinary citizens in BTA. NGO Forum provides adequate arrangements for NGOs engagement in BTA at national and district level.
		KPI	*a) A study on scope and effectiveness of existing models of public engagement in BTA in 2018.* *b) Approved guidelines for good practices for public engagement in BTA in 2019.* *c) An independent evaluation of adopted models on demand for accountability and quality of public services in 2020*					
4.2	Better co-ordination of media engagement in BTA with RDC and CG Media Centre	MFPED and MITNG	Construction and issue of guidelines of mainstreaming BTA in press releases or talk shows.	Establish a regular Forum (open space) with a group of selected PFM or Business journalists in MFPED.	Establish a regular Forum (open space) with a small group of PFM or Business journalists in few Sectors and Districts	Establish a regular Forum (open space) with a small group of PFM or Business journalists in few Sectors and Districts	Copies of guidelines to strengthen press release or talk for BTA. Regular recoding of the deliberations of PFM journalists forum	
		KPI	*a) Guidelines of mainstreaming of press release or talk-shows BTA in in place* *b) PFM Journalist's forum in MFPED established and functional.*					
4.3	Citizens participate in budgeting decision-making process and demand for accountability of	CSOs	Develop training and mentoring materials for budget literacy, training on BTA	Conduct training for LG councilors and citizen groups to enhance their effective engagement in BTA.			Copies of published training and mentoring materials.	Adequate funding provided by MFPED.

Strategic Objectives/ Expected Outputs		Responsibility	Proposed Priority Actions and KPI for 2018-2021				Verification	Assumptions
			2018	2019	2020	2021		
	public funds at districts	*KPI*	*a) Number and type of training materials on budget literacy and BTA.* *b) Number of trainings conducted on budget literacy and BTA in regions and districts.* *c) Number of beneficiaries and trained trainers disaggregated by communities, gender and district*				Findings of Independent Survey.	Readiness of the Districts to pursue citizens engagement in BTA. systems in place.
		MFPED and AERC.	Prepare and update training resources on PFM investigative journalism.	Conduct training on Investigative Media in CG and 20 Local Governments, every fiscal year.			*i)Training materials* ii)Training reports iii)Tracer studies to determine impact of training	
		KPI	*a) PFM training materials for journalists in place* *b) Number of media training held at CG and LG level* c) *Scope and number of articles published by trainees from sampled media houses.*					
		MES	Production of pedagogical training materials for teachers in formal education.	Pilot test pedagogical training materials for teachers in formal education.	Incorporate BTA in pedagogical training materials for teachers in formal education in teacher training colleagues.		Copy of training materials. Training reports	Effective Collaboration between MES and MFPED.
		KPI	*a) Approved PFM pedagogical training materials for teachers in formal education in place* *b) Number of training programs conducted for of teachers* *c) Number of teachers who have benefited from the training* *d) Number of teachers who used materials within 12 months of receiving training and estimated number of students taught*				Findings of follow up survey with trained teachers.	
5	**Strengthen MoFPED to Coordinate Budget Transparency and Accountability**							
5.1	*A secretariat to coordinate BTA initiative established*	MFPED	Determine and approve the mandate, deliverables, institutional set-up and reform strategy to establish the office.	Recruitment and orientation of staff to undertake the mandate of the secretariat and spearhead the BTA reform.			I)Approved TORs and set-up. ii)Approved action plan. iii)Training reports. iv)Reports of Periodic reviews	MFPED should accord importance and priority to BTA
		KPI	*a) Approved Mandate and institutional set up of the secretariat* *b) Approved strategy to a gradual establishment of a secretariat.* *c) Recruitment and training od staff in BTA related actions.*					
5.2	Existing BTA Steering Committee is functional and effective spearheading the BTA reform.	MFPED	Review and build consensus on the membership and terms of reference.				(i)Minutes of the Committee Meetings.	
		KPI	*a) A revised TORS is approved* *b) Annual and periodic Work Plans are approved and implemented* *c) Effective oversight and monitoring of the BTA reform*				ii)Copies of the work plans for each strategic action. iii)Copies of the progress reports.	