




Promoting Fiscal Responsibility in Uganda

**The Impact of Our Centre for Budget and
Economic Governance**



ACKNOWLEDGING OUR PARTNERS

ACODE acknowledges the support and generosity of the Hewlett Foundation, whose support to our Centre for Budget and Economic Governance (CBEG) enabled us to contribute to promoting budget transparency and accountability in Uganda. This support also helped us further in deepening civic engagement through the use of Civic Engagement Action Plans (CEAPs).

The organization is also grateful for the support of various government agencies, including the Ministry of Finance, Planning and Economic Development; Ministry of Local Government; Local Government Finance Commission; and District Councils, as well as community members, CSOs, and our district-based researchers.

Finally, we recognize the efforts of the program staff and the management of ACODE.

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INTRODUCTION

We are proud to present this booklet documenting the impact of our Centre for Budget and Economic Governance (CBEG). It is a testament to the impact of our work and the power of citizen engagement in promoting fiscal responsibility in Uganda. The impact stories and experiences shared in this booklet are a reflection of the dedication and commitment of all those involved in the program implementation, including the central government Ministries, Departments, and Agencies (MDAs); partner civil society organizations; local government officials; and most importantly, the citizens themselves.

The CBEG aims at strengthening economic policies and institutions for achieving the economic transformation of Uganda and the region. CBEG remains focused on promoting transparency and accountability in the governance of public expenditure in Uganda by building the demand and supply sides of accountability. The program approach uses research and analysis, policy advocacy, civic engagement, and strategic partnerships with both State and non-State actors. It

conducts public dialogues where research papers are presented and disseminated. The programme also uses citizen engagement where action plans and petitions are generated which plays a critical role in amplifying citizen voice to enhance the responsiveness of local governments as service delivery units.

Since 2010, the Advocates Coalition for Development and Environment (ACODE) has been implementing projects under the Center for Budget and Economic Governance. The CBEG builds on our earlier work under Public Administration Expenditure Initiative¹ and Citizen's Budget Tracking and Information Centre². This booklet contains success stories from the field that provides valuable insights and illustrates our contribution to achieving fiscal responsibility in Uganda.

We hope that this booklet will serve as a source of inspiration and encouragement to all those who are committed to promoting accountable and responsive governance in Uganda.

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- 1 Public Administration Expenditure Initiative sought to broaden and deepen public debate on the cost of public administration and its implications for democratization, good governance and poverty. The overall goal was to build a constituency of active institutions and civic competent citizen groups that can demand appropriate reforms to reduce public administration expenditure as a measure for strengthening the democratization process and availing resources for investment in productive sectors of the economy.
 - 2 Citizens' Budget Tracking and Information Centre is one of ACODE's premier initiatives that sought to put control of the budget and public expenditure monitoring in the hands of citizens and taxpayers. Based on a theory of change that by empowering citizens through the provision of information and analysis on the budget, a budget civic conscious citizenry will emerge and grow into a "firewall" against wastage of public funds, corruption and the distorting effect of a bloated public administration.



SETTING THE STAGE

Uganda's current economic governance trajectory stems from the economic liberalization policies of international financial institutions in the early 1990s, which led to a decade of growth but failed to reduce poverty. In response, the government launched the Poverty Eradication Action Plan (PEAP) in 1997, marking the first major avenue for collaboration between government, donors, and civil society. This period also saw the establishment of systems and policies that were solidified in the 1995 constitution, as well as the introduction of transparency measures such as the publication of budget information in newspapers.

Further reforms in the early 2000s included the enactment of the 2003 Public Finance and Accountability Act and the Public Procurement and Disposal of Public Assets Act, as well as the strengthening of oversight institutions such as the Office of the Auditor General and the Public Accounts Committee of Parliament. The Integrated Financial

Management System (IFMIS) was introduced to improve transparency, and the Output Budgeting Tool (OBT) was developed to produce quarterly budget performance reports.

These reforms were strengthened through the enactment of the Public Finance Management Act (PFMA) of 2015, one of the key laws governing fiscal responsibility in Uganda. This law seeks to promote transparency and accountability in the management of public finances. It provides for the preparation and approval of budgets, the management of public debt, the monitoring and reporting of fiscal performance, and the regulation of public procurement.

The PFMA requires the Ministry of Finance, Planning and Economic Development to prepare and submit to Parliament for approval a Charter for Fiscal Responsibility¹ that sets out Government's commitment to managing fiscal policy in accordance with clear and measurable objectives

1 See, Charter for Fiscal Responsibility FY2021/21 – FY2025/26. Available at <https://www.finance.go.ug/sites/default/files/Publications/Charter%20for%20Fiscal%20Responsibility%202021-2026.pdf>

based on the fiscal principles. It also requires the Ministry to publish the Medium-Term Expenditure Framework (MTEF) which is a three-year rolling expenditure plan that sets out the government's priorities and the resources required to achieve them. The MTEF is prepared in consultation with sector ministries and is used as a basis for the annual budget.

In addition to the PFMA, Uganda has also developed several policies and guidelines that support fiscal responsibility. For instance, the National Development Plan (NDP) provides a long-term development vision for the country and sets out the strategic priorities and targets for each program. The NDP is implemented through the annual budgets which are aligned with its strategic objectives.

Furthermore, Uganda has established several institutions that play a key role in promoting fiscal responsibility. These institutions include the Auditor General, the Inspectorate of Government, and the Public Procurement and Disposal of Public Assets Authority (PPDA). These institutions are responsible for ensuring that public resources are used efficiently, effectively, and in compliance with the law.

In summary, Uganda's fiscal responsibility regime is built on

a legal framework that promotes transparency, accountability, and sustainable management of public finances. The regime is supported by policies and guidelines, as well as institutions that provide oversight and monitoring of fiscal performance. These reforms increased space for civil society participation thus paving the way for ACODE and other like-minded CSOs to design programs that influence the national budget processes.

2.1 Our program approaches

Our work on economic governance has been implemented in two distinct phases. During the first phase (2010-2017), the programme focused on increasing citizens' participation and ownership of the budget, to influence national budget priority setting towards social and economic sectors that enhance livelihoods and economic opportunities for the majority of Ugandans. An SMS technology-based platform² was used to disseminate information and build budget civic consciousness among citizens and create demand for accountability and transparency in budget priority setting, resource allocation, and budget execution. Our approaches centred on advocating for reforms in the budget architecture to prioritize sectors that

2 Citizen' Budget Information Network was an SMS-based platform dedicated to exchange of budget information and joint advocacy to reduce waste and indiscipline in public spending. Connected together through SMS media, the Network members were able to receive and exchange information on national and local budget priorities, wasteful spending and abuse of public funds and resources. Besides taking action against those public officials who abuse such resources, the members of CBIN also contributed to accountability by reporting about what they are doing in their neighbourhoods.

enhance livelihoods and economic opportunities for most citizens, increasing budget transparency and accountability through increased citizen ownership and awareness, building and strengthening a network of local civil society organizations and citizens' groups engaged in budget accountability and transparency work, and strengthening regional and international partnerships to increase budget transparency and accountability in Uganda.

In the second phase (2018-present), the priority has been to strengthen public finance management and economic inclusion. Key interventions during this phase focused on supporting public finance management reforms, building capacities for local economic development policies, and facilitating citizen engagement.

2.2 Theory of change

CBEG is underpinned by a theory of change which recognizes that empowered leaders can respond to citizens' demands and needs and that it triggers a vertical and horizontal demand and accountability mechanisms (supply) which result in efficient and effective governance as well as improved service delivery and sustainable livelihoods, leading to inclusive, sustainable development.

This theory of change revolves around doing research to generate

evidence and presenting the findings to the right audience as well as providing real-time public expenditure data and analysis to citizens, policymakers and civil society organizations (CSO), as well as other stakeholder groups. Building and strengthening partnerships with these stakeholders improve the effectiveness of the reforms aimed at improving transparency and accountability. Strengthening the capacity of citizens to effectively use existing mechanisms like petitions to demand quality services and monitor public expenditure in the key sectors of the economy (health, agriculture, education) using evidence triggers, spirals upward demand for accountability by citizens to local governments and by local governments to central government. Providing government officials with feedback from citizens and providing platforms for engagement between government officials and citizens enhances their capacity to respond to citizen demands.

2.3 Program strategies

2.3.1 Policy research and analysis

Our research and analysis strategy plays a key role in evidence-based public policy-making processes through the generation of new knowledge in the form of policy papers, briefs, memos, and fact-sheets to make significant input on policy and legislative reforms. ACODE introduced the Public

Expenditure Governance Studies (PEGS) assessment framework³ to guide the studies that were conducted in five sectors: health, education, agriculture, environment and natural resources, and roads. This framework is a dynamic model grounded in nine principles grouped into inputs, processes, and outcomes, which have been very effective in generating evidence for advocacy. The PEGS framework is a powerful tool that can be adopted across different sectors to measure key indicators relating to public expenditure, transparency, and accountability. Some of the evidence generated using PEGS has contributed towards the advocacy for policy change at the national level. For instance, our PEGS in Agriculture advocated for the voucher system during the distribution of agriculture inputs to citizens. This would put an end to wasting agricultural inputs and control the uncoordinated distribution and purchase of agricultural inputs. In the health sector, PEGS established the gaps in service delivery and concluded that it is a result of a lack of functionality of the administrative structures and transparency that is affecting service delivery and not a lack of funding because all health facilities get a proportionate amount of funding.

2.3.2 Policy advocacy

ACODE hosts annual national dialogues tackling different issues on economic policy, accountability and transparency among others.

These dialogues are convened in collaboration with the Ministry of Finance Planning and the Civil Society Budget Advocacy Group (CSBAG) to provide a platform for both State and non-State actors. ACODE also uses strategic meetings with key stakeholders, especially government MDAs, donor communities, and like-minded CSOs.

2.3.3 Citizen engagement

The program uses civic engagement meetings (CEMs) and civic engagement action plans (CEAPs) methodology to build citizens' capacity to demand services from duty-bearers through petitions to local authorities. The CEMs/CEAPs methodology has also created a platform for citizens to participate in the budget processes, community planning, and utilization of public resources.

Another avenue for engagement has been through budget forums convened with local partners. Through these forums, district budget information is disseminated to stakeholders for ownership to strengthen transparency and accountability at the sub-national level. ACODE established a technology-based Citizens' Budget Information Network (CBIN) of over 2 million people to engage in national budget discussions. This allows ACODE to disseminate budget information via short messaging services in addition to

3 See, Bogere G., and Mukaaru J. A. (2016). Assessing Public Expenditure Governance: A Conceptual and Analytical Framework, Kampala. ACODE Policy Research Paper, No.74. available at https://acode-u.org/viewpdf.php?file_name=PRS74.pdf

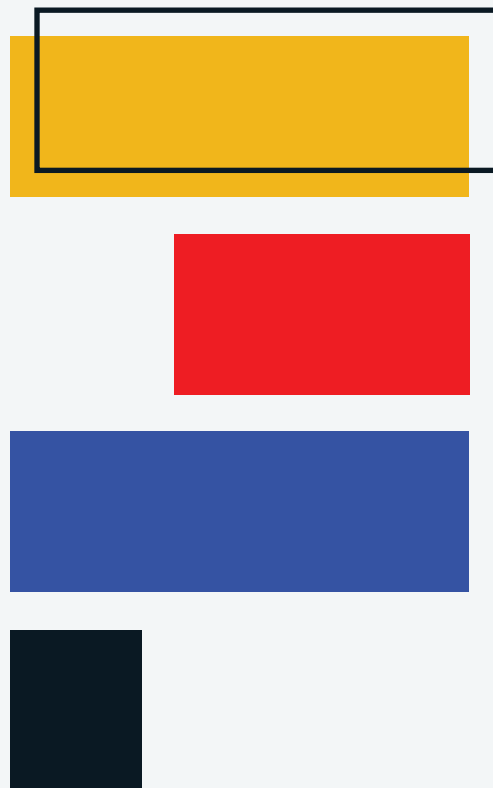
syndicated radio spots and other forms of media.

Furthermore, the program carries out the Budget and Service Delivery Monitoring Exercise (BSDME) under the Budget Transparency Initiative (BTI) to promote transparency and accountability through the dissemination of budget information to citizens and providing feedback by government officials. It is a partnership between ACODE; Ministry of Finance Planning and Economic Development; Innovation for Poverty Action; Overseas Development Institute. The exercise is carried out biannually by ACODE district-based researchers which has triggered improvement in budget transparency and the timely release of quarterly funds. Through BSDME, sharing and displaying of budget information on public notice boards has also contributed to increasing transparency, where citizens now have access to budget information and can demand accountability and transparency through petitions.

2.3.4 Partnerships

Through signing Memoranda of Understanding⁴ with targeted government Ministries, Departments, Agencies; Local Government Associations; the private sector; and CSOs, the program uses these partnerships to influence policies. These partnerships are instrumental in creating a platform for engagement and advocacy. These partnerships have enabled

ACODE secure membership to several technical working groups, and stakeholder thematic working groups and provide an opportunity to directly influence government programmes and policies.



4 ACODE signed MoUs with Ministry of Local Government; Ministry of Finance, Planning and Economic Development; National Planning Authority; Local Government Finance Commission; Uganda Local Government Association; Urban Authorities Association of Uganda; Ministry of Water and Environment; and several media houses.



OUR IMPACT

Our Center for Budget and Economic Governance has made a significant impact on public finance and accountability in Uganda. By conducting cutting-edge policy research and analysis, advocating for change, and collaborating with government institutions, ACODE has brought about positive transformations in several ways.

3.1 Contributed to reforms in public finance management

Through the program, ACODE has played a crucial role in transforming public finance management and paving the way for economic growth. Prior to FY2008/09, public administration costs were ballooning at an alarming rate, threatening to cripple other sectors critical for the economy. Recognizing the urgent need for change, we embarked on a series of high-level meetings with key stakeholders to present a compelling

case for reforming the budget architecture. ACODE conducted studies to provide evidence that the cost of public administration expenditure on the Legislature¹ and the Executive² was crippling other critical sectors necessary for economic development. Severally public dialogues were organised and presented these research papers to the government and other stakeholders advocating a priority shift to spur economic growth.

As a result of our tireless efforts, the Ugandan government gradually shifted its priorities, to financing massive infrastructure developments across the country, including vital projects such as

- 1 See, Uganda's Taxpayer Burden: The Financial and Governance Costs of a Bloated Legislature. Available at https://acode-u.org/viewpdf.php?file_name=PRS28.pdf
- 2 See, Trends in Public Administration Expenditure in Uganda: The Cost of the Executive and its Implication on Poverty Eradication and Governance. Available at https://acode-u.org/viewpdf.php?file_name=PRS27.pdf

roads and electricity to facilitate trade and industrialisation. This transformational reform has had a massive impact over the past 15 fiscal years posting positive economic growth rates.

In short, ACODE's contribution to public finance management has been instrumental in fostering meaningful changes that have transformed the country's economic landscape.

3.2 Contributed to improved transparency and accountability in public finance management and the budget processes

On transparency and accountability, we are proud to have played a significant role in influencing government policies and the national budget processes. Recognizing the importance of increased access to budget information for citizens, we collaborated with the CSBAG, IPA, Overseas Development Institute (ODI) and the Ministry of Finance, Planning and Economic Development (MoFPED) under the Budget Transparency Initiative. This initiative introduced transparency

in budget processes to reduce waste and corruption and to foster the demand for the disclosure of financial information by actively engaging citizens and soliciting their feedback. Since 2018, we have supported several joint activities such as the national budget month to popularize the budget, annual regional budget consultative conferences that provide a platform for local governments to participate in the budget processes, and several budget dialogues with key stakeholders.

Together, we developed a simplified national budget website³ that has made national budget information more accessible to the public. Through this initiative, citizens can now easily access budget data, which has boosted their understanding of the budget processes and allowed for increased participation.

The demand for accountability and transparency is on the rise, and ACODE has played a pivotal role in meeting this demand. The Commissioner of Finance at the Ministry of Finance, Planning and Economic Development emphasizes the increasing demand for budget information from various stakeholders, including civil society, individual authorities, and researchers. This demand is driven by a desire for better service delivery in crucial areas such as water, education, and the public sector. As the Commissioner notes,

"People are becoming much more

3 See, Uganda budget information website hosted by MFPED available at <http://www.budget.go.ug/>

aware of what they are supposed to be benefiting from the government, and that the leaders are trying to do what they are supposed to do.”

Our efforts have helped to build trust between the government and its citizens and have contributed to more effective public finance management. By working towards greater transparency and accountability, we have helped to create more inclusive and participatory budgeting, where citizens are empowered to engage in the decision-making processes that affect their livelihoods. These efforts have improved Uganda's score on the Open Budget Index scoring 89 out of 100 in 2020 up from 31 in 2006.

In short, our collaboration with CSBAG, IPA, MoFPED and ODI has been a critical step towards a more transparent and accountable government, and we are proud to have played a key role in this process.

3.3 Local government financing

The financing of local governments in Uganda has undergone significant changes thanks to the advocacy campaigns led by ACODE. Local governments heavily relied on central government transfers for revenue, accounting for over 95%

of their funding. However, this overdependence, coupled with limited internal revenue generation capacity, led to inadequate financing for local governments to implement decentralised functions and mandates.

In 2016, an audit conducted by the Office of the Auditor General (OAG) highlighted the funding gaps faced by local governments, reaffirming the need for change. The OAG's findings were further reinforced by studies conducted by ACODE. Complaints of insufficient funding from the Ministry of Local Government, Local Governance Finance Commission (LGFC), and local government leaders across the country all echoed the urgent need for action.

As part of our advocacy efforts, ACODE in 2019 commissioned a comprehensive study⁴ analysing the FY2019/20 national budget which identified funds that could be reallocated or rationalized in favour of local governments. The study discovered among others, UGX 1.006 trillion was being held by central government MDAs contrary to the Local Governments Act and these MDAs planned for activities or projects that were within the constitutional mandate of local governments to implement.

Through strategic engagements including convening a national conference on decentralisation, ACODE generated momentum for

4 See, Financing Local Governments in Uganda: An Analysis of the Draft National Budget Estimates for FY2020/21 and Proposals for Re-allocation, available at https://acode-u.org/viewpdf.php?file_name=PRS97.pdf

change. As a result, in August 2019, the Permanent Secretary/Secretary to the Treasury issued a letter under ref: PBD/86/150/01, instructing ministries and agencies to review and transfer funds allocated for local government projects. The MDAs were also directed to share information with local governments regarding the appropriated funds for FY2019/20 and subsequent years. Furthermore, the first Budget Call Circular⁵ issued indicated that all funds meant for services under local governments should have these funds directly appropriated to the beneficiary local governments. This reallocation boosted local governments to implement their mandates effectively and improve service delivery.

ACODE successfully influenced the reallocation of funds from MDAs to local governments, ensuring that resources are used to fulfil the mandates and functions devolved to local governments. This shift in funding allocation has enhanced the capacity of local governments to implement crucial projects and service delivery.

3.4 Mainstreaming climate change in development planning and

budgeting

As the importance of addressing climate change gained prominence in national planning and budgeting, it became apparent that the existing national budget lacked sensitivity towards climate change mitigation, adaptation, and resilience. In collaboration with Care International in Uganda and the National Planning Authority, ACODE took proactive steps to assess and review the budget framework papers of various sectors to ensure the integration of climate change considerations.

The review focused on key sectors such as water and environment, works and transport, energy and mineral development, agriculture, local government, and social development. ACODE, in partnership with the National Planning Authority, evaluated the alignment of climate change interventions in the FY2020/21 national budget with the current National Development Plan and conducted a climate change integration compliance assessment.

The assessment⁶ aimed to identify gaps and advocate for the mainstreaming of climate change in sector plans and annual budgets. The findings revealed that several sectors scored poorly in terms of climate change integration. To address this issue, a tripartite collaboration was established among the National

5 See, Budget Call Circular for FY2020/21 available at <https://budget.go.ug/sites/default/files/SUBMISSION%20OF%20THE%20FIRST%20BUDGET%20CALL%20CIRCULAR%20FOR%20FY%202020-2021%281%29.pdf>

6 See Compliance assessment summary available at https://acode-u.org/viewpdf.php?file_name=Compliance-Assessment-FY2021-22.pdf

Planning Authority, the Ministry of Finance, Planning, and Economic Development (MoFPED), and the Climate Change Department of the Ministry of Water and Environment.

This collaboration resulted in the effective integration of climate change considerations in planning and budgeting processes. Climate change is now a crucial aspect of budgetary decision-making, and compliance with climate change requirements is necessary for the National Planning Authority to issue a certificate of compliance⁷ for the annual budget under Section 13(7) of the Public Finance Management Act 2015.

Through our concerted efforts, together with Care International, the National Planning Authority, and government departments, climate change financing and integration have become integral components of Uganda's planning and budgeting processes. This has paved the way for more proactive and strategic approaches to address climate change challenges and promote sustainable development in the country.

3.5 Supporting business opportunities for rural women

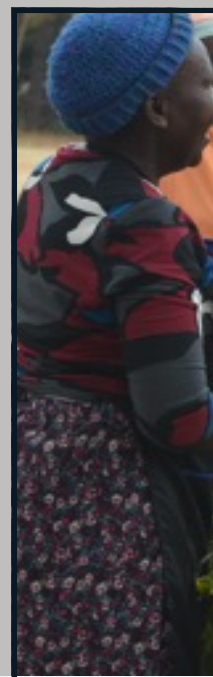
While the Government of Uganda has implemented various economic empowerment programs to assist women in small businesses, findings from a 2018 FINSCOPE survey⁸ indicated that 23% of women, particularly those in rural areas (87%), did not benefit from these financial inclusion initiatives.

To address this issue, ACODE, as part of a collaborative project spanning Zimbabwe, Uganda, and Kenya under CBEG, conducted a study⁹. The study aimed to examine the structural barriers limiting women's access to business development opportunities, identify non-agricultural prospects for rural women, and enhance the entrepreneurial capacity of women-owned/managed small and medium enterprises in selected rural areas. The ultimate objective was to economically empower rural women by promoting viable business enterprises that create

7 See details about NPA certificate of compliance available at <http://www.npa.go.ug/development-performance/certificate-of-compliance/>

8 See, Topline Finding Report, available at <https://fsduganda.or.ug/wp-content/uploads/2018/10/FinScope-Uganda-Survey-Report-2018.pdf>

9 See, Supporting Business Opportunities for Rural Women in East and Southern Africa: A Case Study of Uganda, [Endline Report] available at https://acode-u.org/viewpdf.php?file_name=PRS89.pdf



ACODE Research

Impact

sustainable and decent employment opportunities.

During our baseline survey¹⁰, women highlighted the significance of financial support alongside training to effectively apply the knowledge they acquired. To meet this need, ACODE provided selected women in specific districts with seed funding of UGX 200,000 (equivalent to USD 53) each, allowing them to improve their businesses according to their own discretion. Here are some testimonies shared by the beneficiaries:

"That money helped me because I bought pesticides including worth UGX 94,000 and I paid for pruning at UGX 100,000 which I couldn't afford before, so altogether I spent 194,000 shillings and the balance of

UGX 6,000 was for transport to town and back" - beneficiary from Soroti district.

"I rushed and bought a charcoal stove (grill) and wire for roasting pork. In the morning I took it to the workplace and started selling roasted pork. So that money helped me a lot. I used it effectively" - beneficiary from Mukono district.

"I bought 20 chicks, slightly grown-up ones at UGX 4000 each, I bought 20 of them, then I also bought maize brand worth UGX 20,000 to add on the value-added feeds. I decided again to buy more feeders and more drinkers to add on the ones I had and the balance of UGX 5000 I used for transport" - beneficiary in from Soroti district.

"That money helped me to construct a shelter for my piglets, I used UGX 130,000 for constructing the shelter for pigs., The balance of UGX 60,000, I used for buying pump spray and the remaining UGX 30,000 I used for buying the drugs for the pigs" - beneficiary from Soroti district.

From our training program extended to these women, it was revealed that providing training and mentoring in fundamental business skills and practices led to a greater understanding of the significance of specific business practices for improving business performance. The experiences of the women involved highlighted the



Researchers in the field

¹⁰ See, Supporting Business Opportunities for Rural Women in East and Southern Africa: A case study of Uganda, [Baseline Survey] available at https://acode-u.org/viewpdf.php?file_name=PRS87.pdf

importance of training in acquiring knowledge about essential aspects such as record keeping, which positively impacted their business performance. Additionally, they emphasized the value of networking to enhance social capital, among other essential factors for business success. Here are some testimonies shared by the beneficiaries:

"I was not keeping records. Keeping records is very important because now I know that my pig delivered so many piglets and the number I sold as well as the income I got from the sale of the piglets" – beneficiary from Mbarara district.

"Through the training, I have learnt how to keep a record of my activities, I do record all my expenses like how much I have spent on pruning, weeding, pesticides, transport, how much I have sold today what are the profits and many other things so I can now know whether I am making losses or profits out of my business and at the end of the month I balance my books to see how I have fared in profit making, what is the way forward, what needs to be improved and I don't just waste money buying what was not in the plan" – beneficiary from Soroti district.

"The training has added some knowledge to my business and therefore improved my entrepreneurial skills. I do make liquid soap, and jelly and sell them to my neighbours. The neighbours now come here to acquire knowledge in keeping records. This is because of the training I got from ACODE" – a beneficiary from Mukono district.

"During the training, I learnt that every day I must be with a programme. For example, if I wake up at 5.00 a.m. I start with watering the plants, at 10.00 a.m. I do the weeding at 3.00 p.m. I plant. This helps me to know that before each day starts, I have to know the activities I will do during the day. I also learnt time management, for example, if I am targeting selling products in December then I must plant as early as May" – beneficiary from Mukono district.

"...the programme has given me knowledge and skills for planning and budgeting because before I was just mixing up all the money, no recording and no accountability at all. I can now also save some good amount of money with my VSLA like 10,000 shillings every meeting..." - beneficiary from Soroti district.

3.6 Strengthening the demand side of accountability

In the past decade, efforts to promote transparency and accountability in public finance management primarily focused on improving accountability from the perspective of those in power, with limited citizen participation. Anecdotal evidence indicated that insufficient citizen engagement in public affairs contributed to weaknesses in public service delivery. To address this, there is a need to strengthen the citizen-driven aspect of accountability, empowering individuals to utilize available tools for civic engagement

Impact

and demand accountability from duty-bearers.

ACODE introduced Civic Engagement Meetings (CEMs) and Citizen Engagement Action Plans (CEAPs) methodology in local communities. These initiatives aim to enhance citizens' capacity to effectively demand accountability and improved service delivery. Through CEMs and CEAPs, communities have been empowered to hold their leaders accountable by utilizing tools such as petitions and letters, which are submitted to district councils through their elected representatives. As a result, more than 85 citizens' petitions have been delivered to various local councils, demanding accountability and service delivery.

The use of civic engagement tools to build the demand-side of accountability has had a significant impact, as evidenced by the increasing number of citizens utilizing petitions in multiple districts to demand accountability and responsiveness from their leaders. The following case stories of CEAPs exemplify the impact these tools have made:

Case story 1: Agago District Council Allocated UGX 105 million for Lukole-Auc Road Maintenance after Citizens' petition

The Lukole-Auc road, a crucial 10km route connecting Ladere Parish to Agago District headquarters, had long been plagued by

poor conditions and seasonal impassability. The road, part of the 442km network in Agago, suffered from water logging and collapsed culverts on Auc Bridge, severely restricting access to essential services for the over 2,000 residents of Ladere Parish.

In March 2019, through the Centre for Budget and Economic Governance, ACODE organized a civic engagement meeting in Lukole Sub-County where attendees highlighted the deplorable state of the Lukole-Auc road as their primary challenge. Using our CEAPs methodology, community members led by Mr. Altimo Okot prepared and submitted a petition to the Speaker of the District Council demanding rehabilitation of the road and the bridge.

Subsequently, the citizens' petition was discussed in the council meeting and a resolution was made. As Min 6/5/ADLC/2018/2019 shows, the council approved a budget allocation of UGX105 million for spot gravelling and routine maintenance of the Lukole-Auc road. The council also resolved to seek funding for the broken Auc Culvert Bridge through NURI and PRELNOR programs. By June 2020, the Engineering Department of the district had commenced the rehabilitation of the road.

Case story 2: Nebbi District allocated UGX 80m for the construction of a classroom block at Matutu Primary School

Matutu Primary School located in Pamitu Village, Nyarogal Ward, faced the challenge of inadequate classrooms, with 152 pupils crowded into one classroom, exceeding the recommended capacity. In March 2019, a citizen engagement meeting facilitated by ACODE highlighted this issue, where concerned parents and the school head teacher emphasized the negative impact of overcrowding on children's education. In response, a petition was submitted to Nebbi District Council demanding the construction of a classroom block at the school.

The Council acted upon the citizens' petition, referring it to the education committee, which recommended budget allocations for the project. During a Council meeting (Min: COU/05/46/2020) in May 2020, the district approved the allocation of UGX 80 million for the construction of the classroom block including an office and a store in FY2021/2022.

The allocation of funds for the classroom block at Matutu Primary School reflects the responsiveness of Nebbi DLG to the community's concerns and the commitment to address the issue of inadequate classrooms, providing a conducive learning environment for the 760 pupils enrolled in the school.

Case story 3: Nebbi District Council Constructs 4-stance Pit Latrine at Adhwongo primary school

Located in Nyamana Village, Koch Parish, Nebbi Sub-County, Adhwongo Primary School faced the challenge of inadequate pit latrines. With an enrolment of 550 pupils, they had only 5 stances of pit latrines shared with the teaching staff, resulting in an average of 110 pupils per stance. This violated the Ministry of Education's minimum service delivery standard, which required a pupil-to-pit latrine ratio of 40:1 and separate facilities for teachers and students of both genders.

In March 2019, in a community meeting organised by ACODE, residents raised the issue of inadequate pit latrines at Adhwongo Primary School during a community meeting. A petition was subsequently drafted and submitted to Nebbi District Council, demanding the allocation of funds for the construction of a 4-Stance pit latrine at the school.

Upon receiving the petition, the Speaker of the Council referred it to the Committee of Works and Technical Service for evaluation and recommendations. On May 26, 2020, the District Council approved an allocation of UGX 20 million under Min: COU/05/46/2020 for the construction of a Ventilated Improved Pit latrine at the school. A feedback letter from the Speaker of the Council confirmed the allocation.

The school's head teacher reported

Case Stories

that the ground-breaking ceremony for the construction of the new pit latrine took place on April 9, 2021, with the attendance of the District Chairperson and other officials.

Case story 4: Komkech primary school receives a VIP latrine

Komkech Primary School in Kucwiny Sub-County faced a severe challenge with inadequate pit latrines. With an enrollment of 815 pupils, the school had long queues and insufficient facilities. In September 2019, ACODE facilitated a community meeting in Kucwiny Sub-County where residents drafted a petition which was submitted to Nebbi District Council, demanding budget allocation for constructing more pit latrines. The Council debated the petition on May 26, 2020, and resolved under Min: COU/05/46/2020 to allocate UGX 20 million for a VIP Latrine at the school. Construction began on April 9, 2021, and the headteacher confirmed the progress, mentioning the allocation of the new latrine for girls.

Case story 7: Nyaravur Health Center III gets VIP Latrine following Citizens' petition

Nyaravur HC III, a health facility located in Alwala East, Mbaro Parish, Nyaravur Sub-County, Nebbi district, serving close to 16,000 residents faced sanitation challenges due to filled-up pit latrines, inconveniencing patients. In a civic engagement meeting facilitated by ACODE in September 2019, residents raised

their concerns and petitioned the District Council demanding budget allocation to construct new latrines at the health center.

The Speaker referred the petition to the health committee which made recommendations to the Council. On May 26, 2020, a Council meeting (ref: MIN: COU/05/46/2020) adopted the committee's recommendations and approved a budget allocation of UGX 20 million for the construction of a 4-stance VIP latrine at the facility. Construction commenced in March 2021, with close monitoring by the Health Unit Management Committee. The Council's prompt action addressed the sanitation issues and mitigated the risk of disease spread in the health center.

The health center In-charge expressed appreciation for the Council's response to the citizens' petition and revealed that the Health Unit Management Committee was closely monitoring the construction process to ensure its quality.

Case story 8: Nebbi District, UNICEF and AVSI Renovates Maternity Ward at Akworo HC III

Located in Kasatu Parish, Akworo Sub-County in Nebbi district, Akworo HC III experienced a shortage of beds for in-patients falling below the Ministry of Health Minimum Standard. ACODE facilitated a civic engagement meeting at Anyayo village in March 2019 to sensitize residents on the role of local leaders in the delivery of services. During the meeting, residents raised several

service delivery issues including a shortage of beds at the health facility. Led by Mr Munguriek Allan, residents drafted a petition and submitted it to Nebbi District Council demanding budget allocation in the FY2019/20 to address the issue.

In a Council meeting (MIN: COU/05/46/2020), acting on the recommendations of its Health Committee, responded by allocating UGX 16,229,000 for the procurement of medical equipment for all the health facilities including Akworo HC III under the health sector budget. The Council Speaker also informed the petitioners about the plans for expansion and renovation and assured consideration for in-patient beds with support from their partners AVSI and UNICEF. The In-Charge commended the intervention as timely and helpful to address the challenges of equipment at the facility:

“The renovation began in July 2020 and was concluded in March 2021; I am glad to report that we have already shifted our patients to the new ward” – In-Charge, Akworo HCIII.

Case story 26: Nebbi District Council allocates funds for pesticides and disease control in Akworo Sub-County.

Farmers in Akworo Sub-County in Nebbi District experienced poor yields due to pests and diseases that threatened food security in the Sub-County. This was a key issue residents highlighted when ACODE

facilitated a civic engagement meeting on 26th March 2019. It was during the meeting that residents resolved to petition the district council highlighting the plight of farmers. A citizens’ petition was drafted and submitted to the district council demanding that the district allocates funds for the provision of pesticides to farmers.

As a result, the district council meeting (MIN COU/1/77/2019) discussed the petition and agreed with the farmers’ demands. The council approved a budget allocation of UGX 27,728,570/= for pests and disease control in the Sub-County.

Case story 5: Apac District approves Citizen’s petition to upgrade Ayago Health Center II to a Health Center III

Ayago Health Center II, which should serve a population of over 5000 residents, had struggled with inadequate space and outdated facilities for decades. The number of patients visiting the health center had tremendously increased and the facility lacked adequate space to meet the surging number of people seeking health services from the facility. The community took action after a civic engagement meeting facilitated by ACODE in Ayago parish, Akokoro Sub-County, where they learned how to petition local authorities to demand better service delivery. With the support of ACODE, residents drafted a petition to the Apac District Council demanding an upgrade of Ayago Health Center II to Health Center III status.

Case Stories

In response to the petition, the District Council approved an allocation of UGX 41 million in FY2020/21 budget and committed to remodelling the health center. The new structure provides a shade for patients waiting to be served. This would improve the work environment for healthcare workers and enhance service quality.

Case story 6: Citizens' petition causes renovation of a dilapidated Nankandhulo Health Center IV theatre in Kamuli District

After almost two decades of being dysfunctional, the surgical theatre at Nankandhulo Health Center IV in Kamuli district finally started operating. Despite its official launch in 2002, the theatre remained non-functional due to technical defaults, including a cracked floor, poor drainage system, ventilation issues, lack of air conditioning, equipment, and staffing gaps among other challenges.

In 2019, using our CEAPs methodology of petitioning, residents of Magogo Sub-County convened a meeting to discuss the issue of service delivery in the district. Key among the issues discussed was the non-functional theatre at Nankandhulo HC IV. The meeting resolved to petition the office of the District Speaker of the Council demanding action.

As a result, the District Council discussed the issue and approved under Min 38/KDLC/05/2018-

2019 a budget allocation of UGX 40,931,026 in FY2019/2020 to renovate the theatre. Health workers were also recruited, and the facility is fully operational. The theatre has already successfully performed caesarian sections since then.

The District Health Officer commended the community for raising service delivery concerns, which led to improved healthcare services. The end-users, including a mother who had just given birth, expressed their joy and relief at having access to the functional theatre close to home as a local leader remarked:

"I am glad I was among the people who petitioned the district to allocate funds in the district budget to this facility, the concerted efforts breathed life into our theatre" - Hon Peter Namuboneyo, one of the petitioners.



Nankandhulo HC IV After renovation

Case story 18: Kamuli District repairs non-functional boreholes in Nawanyago Sub-County

Residents of Nawanyago Sub-County in Kamuli district experienced limited access to safe water due to broken-down boreholes, a major source of clean water in the area. The Sub-County had over ten non-functional boreholes that needed repairs due to wear-and-tear.

In March 2019, ACODE organised a civic engagement meeting in Nawanyago where residents highlighted among others, the issue of non-functional boreholes. In the meeting, residents were sensitized on the roles and responsibilities of citizens and elected local leaders in the community. Led by Ms. Zephy Nabyama, a petition was drafted and submitted to the office of the Speaker of Kamuli district council.

As a result, the district council responded to the petition in FY 2019/2020. Through a water and sanitation conditional grant to the district, 17 boreholes were drilled and 40 non-functional boreholes were repaired. An additional 100 boreholes were repaired with support from UNICEF as the district performance report for FY 2019/20 and FY 2020/21 showed. This has improved access to safe water in the Sub-County.

Case story 9: Amuru District rehabilitates borehole in Oloyotong village

Located in Amuru Sub-County, Oloyotong Village in Toro Parish is home to over 2,000 residents according to the 2014 National Housing and Population Census. For six months, the village experienced a water crisis that forced residents to resort to alternative but unsafe sources of water. Lack of access to clean and safe water made residents vulnerable to water-borne diseases. Data from Okungedi HC II, the only health facility in the parish revealed that diarrhoea was among the top three diseases diagnosed at the health center.

On November 19, 2019, ACODE organized a citizen engagement meeting in Oloyotong Village to sensitize residents on their roles and responsibilities in the service delivery chain as well as the roles of their elected leaders. Residents were also trained in the use of Civic Engagement Action Plans methodology to write letters and petitions and participate in call-in radio talk shows, among others. Community members raised several service delivery issues affecting them and needed the District Council to act upon them. Lack of access to clean and safe water was a key issue discussed at the meeting and residents petitioned the District Council over the broken-down borehole.

The Speaker referred the citizens' petition to the Committee of Works and Technical Services for scrutiny.

Case Stories

In May 2020, the committee rehabilitation of broken boreholes and construction of 3 new ones to address the water crisis in the village. The Council allocated UGX4 million in the 3rd quarter of FY 2018/2019 to rehabilitate the broken borehole and a further UGX22 million in FY 2019/2020 for a new borehole.

“We agreed in Council that the broken borehole be rehabilitated as a short-term solution and a new borehole be drilled as a long-term solution” – Area Councillor.

Case story 10: Nwoya District allocates funds for the rehabilitation of a bridge on the Laminonwang stream

In November 2019, ACODE conducted a community engagement meeting in Pida-Ayago, Lapem village, Koch Goma Sub-County to sensitize residents on their roles as citizens and those of their elected leaders as well as ways to engage their elected leaders on service delivery. During the engagement, residents identified the poor state of Lapem-Alero Kal road as the major issue in the area. The poor state of the road rendered it impassable due to a collapsed culvert bridge at Laminonwang stream. During the engagement, residents resolved to draft a petition and submitted the same to the District Council highlighting the poor state of the road and demanding action.

As a result, Hon. Fred Ocitti Lugacha, the Councillor representing Alero Sub-County moved a motion on

April 4 2019 in the Council meeting to table the citizens’ petition. The petition was referred to the Committee on Social Services. A follow-up meeting with Councillors and the Clerk to the Council on the action taken showed that the Council had indeed allocated UGX 132 million in the FY 2019/2020 budget to rehabilitate and upgrade the road.

Case story 11: A modern maternity ward constructed at Lapeta HC II in Unyama Sub-County, Gulu District

Lapeta HC II, a health facility located in Lapeta Village, Pakwelo Parish, Unyama Sub-County in Gulu district serves an estimated population of 5,000 people. The daily OPD attendance at the facility fluctuated between 60 to 100 on some days. The health center’s biggest challenges were the size of the maternity wing which also served as an examination room for the other illnesses. This greatly compromised the privacy of expectant mothers and access to antenatal care services.

ACODE, in March 2018 facilitated a sensitization meeting for residents of Lapeta Village on their roles and responsibilities and those of their leaders regarding service delivery. During the meeting, residents highlighted the poor state of the maternity unit at Lapeta HC II which had been turned into an OPD. This, the women said inconvenienced expectant mothers who come for antenatal services and delivery, a situation which forced many expectant mothers to abandon

Case Stories

the facility. A citizens' petition was prepared and submitted to Gulu District Council demanding action to solve the problem among other service delivery issues.

The petition was tabled and referred to the Committee of Social Services for processing. Subsequently, on June 30 2018, the District Council resolved to allocate UGX 70 million to construct a modern maternity unit at the health center. A follow-up meeting with the Assistant District Health Officer established the progress as the DHO narrates:

"We are going to construct the maternity ward in two or three phases depending on availability of funds but what I can confirm is that in this financial year, the council advanced UGX 70 million to start the construction work which we have started" - DHO-Gulu District.

Residents of Lapeta village were upbeat at the prospect of a modern maternity unit at the health facility. During our field visit to the facility on September 30, 2019, a female member of the community noted that;

"We are confident that when the construction is completed, the number of women delivering at the health centre will increase, we also think that the new maternity unit will come with more services". in appreciation of ACODE, a community member remarked. We are happy that ACODE came here and showed us the way and what to do, we are so glad."

Case story 12: Masindi District allocates funds to rehabilitate Katagurukwa-Kinumi road in Miirya Sub-County

Residents of Miirya Sub-County had experienced difficulty in accessing services due to the poor state of Katagurukwa-Kinumi road, a 14-kilometre road that links communities to Kahaara and Kinumi Primary Schools, Kijenga Health Centre III, and the Sub-County headquarters among others. The poor condition of this road featured prominently among the key service delivery issues the community highlighted during a civic engagement meeting facilitated by ACODE in November 2016 at Kinumi Primary School in the area.

As a result, residents petitioned their area Councillor to lobby for the rehabilitation of the road. These efforts yielded results when Miirya Sub-County allocated UGX 100 million towards rehabilitation of the



Photo montage Katagurukwa-Kinumi road before and after rehabilitation

Case Stories

road in the financial year 2017/18 budget. The district council also supplemented the road works by allocating an additional UGX 190 million. Works commenced in the second quarter of the FY 2017/18 using the district road equipment.

Area leaders commended ACODE for empowering both residents and local leaders to perform their roles effectively.

Case story 16: Hoima District sinks boreholes for residents in Kyakaboga Village

Located in Buseruka Sub-County in Hoima district, Kyakaboga village residents faced a lack of access to safe water and many had resorted to the use of contaminated water from unsafe sources that put them at risk of diseases associated with unsafe water. The roads linking communities to health facilities, schools and markets among others were also in a sorry state including Bisenyi-Kyakaboga Road.

In March 2019, ACODE facilitated a civic engagement meeting in the Kyakaboga trading center where residents highlighted the lack of access to safe water and the Bisenyi-Kyakaboga road as a key challenge that needed urgent attention. Residents were supported to prepare a petition Hoima District Council demanding for construction of a borehole in their area. Led by Mr. Kaahwa Achillies, residents submitted a petition to the Speaker of the Council.

The petition yielded results with 3 boreholes constructed in Kyakaboga village by the district council as indicated in the Quarter 4 budget performance report for FY2019/20.

Case story 19: Mbale District constructs pit latrines at Lwaboba Primary School

Lwaboba Primary School, a government-aided school located in Busiu Sub-County in Mbale District with an enrolment of 901 pupils faced poor sanitation due to un-emptied pits when the sludge rose beyond the standard half a metre of the top of the latrines. This presented a health risk to the pupils at the school. They also added that the situation was increasing absenteeism and causing poor performance.

In a community engagement meeting conducted by ACODE on April 1 2019 in Busiu Sub-County at Bulusambu Church of Uganda, residents highlighted among other issues poor sanitation at the school, absenteeism and other service delivery issues such as water shortage, and inadequate classrooms. It is from this engagement meeting that residents resolved to petition the district council for action. A citizens' petition was drafted and submitted through the office of the speaker of the council demanding action.

In response to the citizen's petition, the district council allocated UGX 107,212,000 in the FY 2020/21 budget for the construction of 5-stance pit latrines in five schools including the Lwaboba Primary

Case Stories

School as shown in the Quarter four performance report for Mbale district.

Case story 20: Mbale District allocates funds for boreholes in Nabweya Parish Namanyonyi Sub County

Residents of Nabweya Parish in Namanyonyi Sub-County, Mbale district grappled with limited access to clean and safe water for domestic use due to non-functional water sources such as boreholes. Local governments are responsible for the provision of water and sanitation services to the communities which exposes residents to several risks associated with the lack of access to safe water.

ACODE facilitated residents of Nabweya Parish to organise a meeting on March 25, 2019, at Namanyonyi Sub-County headquarters to among others, discuss services delivery challenges in their area. It is from this meeting that residents resolved to petition the district council through the Speaker of the Council to highlight their plight and seek redress. A petition was drafted and submitted to the office of the speaker of the District Council demanding that the issue of access to safe water be prioritized by the district.

The district considered the citizens' petition and allocated UGX 397,321,000/= in the FY 2019/20 district budget to rehabilitate and sink new boreholes in Namanyonyi and other Sub-Counties in the

district. As the district performance report show, 4 new boreholes were sunk in Namanyonyi to solve the water crisis in the area.

Case story 21: Lira District allocates funds for rehabilitation of 14km Lira University-Amuca Te-Okole-Omito road and a borehole at Barapwo Health Centre III

A 14km Lira University-Amuca Te-Okole-Omito road was in a poor state having taken close to six years without maintenance. The road had become impassable, especially during rainy seasons which makes it difficult for residents to access health facilities, schools, and markets among other services in the Sub-County. The borehole which serves Barapwo Health Centre III had also broken-down causing access to safe and clean water at the health facility difficult.



Lira Sub-County Community engagement meeting

When ACODE facilitated a community engagement meeting on

Case Stories

28th March 2019 in the Sub-County, residents decried the poor state of their road. The meeting resolved to petition the district council and two petitions were drafted three days later highlighting these service delivery issues and demanded action from their elected leaders.

The district council responded to citizens' demands with approval of budget allocation of UGX 16,800,000/= for rehabilitation of the road and UGX 4,240,000/= for the maintenance and repair of the Barapwo HCIII borehole in the FY2019/20.

Case story 22: Lira District allocates funds for Agali Health Center III maternity ward and Aminobutu access road

Located in Agali sub-county, Lira district, the sorry state of the maternity ward at Agali Health Center III had forced expectant mothers to abandon the facility and resort to unsafe methods used by traditional birth attendants. Aminobutu road had also become impassable, especially during seasonal rains.

ACODE through the CBEG facilitated a community meeting for residents of Agali Sub-County in April 2019 at the Sub-County headquarters. During the meeting, the issue of a cracked wall of Agali Health Center III's maternity ward and a 7.4km Aminobutu access road were discussed and residents drafted two petitions which were submitted to the district through the speaker of council demanding renovation

of the facility to guarantee safety of expectant mothers and rehabilitation of Aminobutu road.

As a result of these petitions, the district council discussed and approved an allocation of UGX 10,000,000/= for renovation and reinforcement of the cracked walls and UGX 8,880,000/= for rehabilitation of Aminobutu road respectively.

Case story 31: Soroti District Council allocates funds for the construction of Achuna Health Center III.

With a population of 3400, Achuna parish in Tubur Sub-County lacked a health facility to provide health care services. Residents trekked long distances to access medical services.

In April 2019, ACODE facilitated a civic engagement meeting at Ongurio Baptist Church where community members discussed the state of healthcare services in the Sub-County. Residents were sensitized and facilitated to draft a petition to the district council highlighting their plight in accessing medical services. Led by Mrs Akello Selina, residents submitted a petition to the Speaker of Council for a health facility in their parish.

The district council meeting (ref: Min cou/187/5/2021) held in May 2021 discussed the petition and the council allocated UGX 465 million for the construction of Achuna Health Center III together with staff quarters.



CONCLUSION

In conclusion, we express our deepest gratitude to all our stakeholders, partners, and donors who have contributed to this impactful journey presented in this booklet. Our comprehensive approach to promoting fiscal responsibility in Uganda has yielded significant results and created an impact. Through rigorous policy research and analysis on public expenditure governance, we have identified key areas of improvement in public finance management and delivery of public goods and services, paving the way for evidence-based fiscal policy reforms. Our outreach and advocacy efforts have successfully raised awareness among stakeholders, leading to increased transparency, accountability, and citizen participation in budgeting processes. Moreover, our community engagement initiatives have empowered local communities to actively engage in decision-making and hold authorities accountable for resource allocation and service delivery.

By combining these strategies, we have nurtured a culture of fiscal responsibility and participatory governance in Uganda. The positive outcomes are evident in improved budgetary allocations, enhanced public service delivery, and a stronger emphasis on equitable resource distribution. As a result, we have witnessed tangible improvements in the lives of Ugandans, with increased access to essential services and a more transparent and accountable government.

To build upon these achievements and ensure the continued progress of fiscal responsibility in Uganda, we recommend:

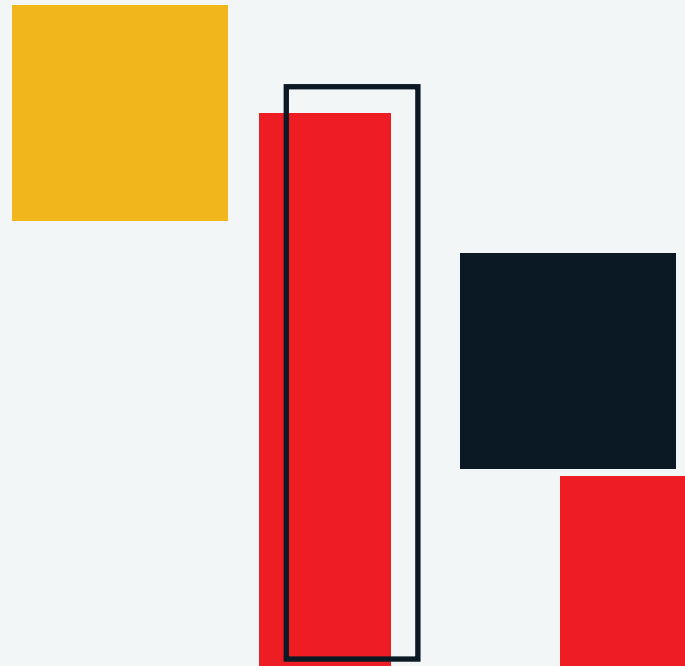
- ***Strengthening capacity-building programs:*** Enhance the skills and knowledge of public officials, civil society organizations, and community members in areas such as financial management, budget analysis, and participatory governance. This will foster a more informed and

capable workforce to drive fiscal responsibility.

- **Expanding citizen participation mechanisms:** Establish and promote platforms for meaningful citizen engagement, such as participatory budgeting and public consultations. Encourage citizens to actively participate in decision-making processes to ensure their voices are heard and their priorities are reflected in budgetary allocations.
- **Enhancing transparency and accountability:** Support for the implementation of robust systems for financial reporting, auditing, and monitoring. Promote access to information on public expenditures, revenue collection, and budget performance to enable effective oversight and accountability.
- **Fostering collaboration and partnerships:** Encourage collaboration between government agencies, civil society, and development partners to leverage resources, expertise, and influence. By working together, we can amplify the role of both state and non-state actors to achieve greater results.

Moving forward, it is crucial to build upon these achievements and continue advocating for fiscal responsibility to ensure its sustainability in the long term. We must further strengthen partnerships

with government agencies, civil society organizations, and local communities to drive lasting change. By sustaining our commitment to policy research, advocacy, and community engagement, and working together, we can create a future where financial resources are efficiently managed, public services are accessible and of high quality, and the well-being of all Ugandan citizens is prioritized.



About ACODE

The Advocates Coalition for Development and Environment (ACODE) is an independent public policy research and advocacy think tank based in Uganda. ACODE's work focuses on four programme areas: Economic Governance; Environment and Natural Resources Governance; Democracy, Peace and Security; and Science, Technology and Innovation.

For the last eight consecutive years, ACODE has been ranked as the best think tank in Uganda and one of the top 100 think tanks in Sub-Saharan Africa and globally in the Global Think Tanks Index Report published by the University of Pennsylvania Think Tanks and Civil Societies Program (TTCSP).

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