



ACCESS AND USE OF ICT IN BUDGET TRANSPARENCY AND ACCOUNTABILITY IN LOCAL GOVERNMENTS



**Florence Kuteesa
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LIST OF ACRONYMS AND ABBREVIATIONS

ACME	African Centre for Media Excellence
ACODE	Advocacy Coalition for Development and Environment
BTA	Budget Transparency and Accountability
BSI	Budget Strengthening Initiative
BTI	Budget Transparency Initiative
BMAU	Budget Monitoring and Accountability Unit
CAO	Chief Administrative Officer
CSBAG	Civil Society Budget Advocacy Group
CSO	Civil Society Organization
DGF	Democratic Governance Facility
GAPP	Governance, Accountability, Participation and Performance
GAPR	Government Annual Performance Report
GCIC	Government Citizens Interaction Centre
GoU	Government of Uganda
ICTs	Information Communication Technologies
IFMIS	Integrated Financial Management Information System
IPA	Innovative Poverty Action
IT	Information Technology
LGs	Local Governments
LGFC	Local Government Finance Commission
LLGs	Lower Local Governments
MDAs	Ministries, Departments and Agencies
MoFPED	Ministry of Finance, Planning and Economic Development

MoLG	Ministry of Local Government
MoICT&NG	Ministry of Information Communications Technology and National Guidance
MOU	Memorandum of Understanding
NGOs	Non-Government Organizations
NITA-U	National Information Technology Authority-Uganda
OPM	Office of the Prime Minister

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EXECUTIVE SUMMARY

In the outbreak of COVID-19, the pursuit of improved e-government services for budget transparency and accountability became the norm in Uganda. The Public Finance Management Act (PFMA) of 2015, Section 12(2) mandates all stakeholders to promote and enforce transparent, efficient, and effective management of public expenditure. Also, the Access to Information Act of 2005, upholds the citizens' right to information access, and more especially, the budget information to be made public. Likewise, the Local Government Act of 1997 requires the Chief Accounting Officers in Government entities to ensure accountability and transparency in the management and delivery of public services. The findings and discussions on the impact of COVID-19 containment measures on the preparation of the budget for fiscal year 2020/21 in Uganda contained in this report result from the study carried out in Gulu, Moroto, Masindi, Mbarara, Mbale and Mukono districts.

The study specifically examined the levels of awareness, access and capacities of local Government administration (LGs) to use ICT tools and e-government services in the budgeting process in the advent of the COVID-19 pandemic. The existing legal and policy frameworks clearly stipulate the roles and responsibilities of state and non-state actors in promoting budget transparency and accountability. At the national level, the Ministry of Finance Planning and Economic Development (MoFPED), working closely with Chief Accounting Officers in all Government entities including Local Governments (LGs), is responsible for spearheading budget transparency and accountability. Overall, the PFMA and Information Act, give the Legislature the role of oversight and accountability over public expenditure, with support from the Auditor General. Since budgeting is a consultative decision-making process, LGs being at the forefront of service delivery, are obliged to engage with the public to identify issues and needs of the citizens to be incorporated in the national budget. Other non-state actors such as CSOs and the media equally play vital roles of creating inclusive, flexible and accessible environment for citizens to engage in the budgeting process.

This research was motivated by the need to increase use of digital tools and platforms in the efforts to contain the spread of COVID-19. Against this background, fieldwork that enabled collection of secondary and

primary data was carried to assess the level of access and use of ICTs in the budget transparency and accountability processes in selected LG. The study analyzes relevant policy and legal documents to inform the findings in the report. Primary data was collected from technocrats' responses to a Knowledge, Attitudes and Practice Survey (KAPS) tool; ICT personnel in LGs responding to a survey questionnaire and political leaders in six Districts and Senior Officials in selected oversight Government Agencies in Central Government (as Key Informants) respond to a Key Informant Guide during December 2020.

Overall, the level of access to ICT tools like computers, mobile phones, telephone, and internet, was found to be high with more than half of the respondents accessing these tools. The study found less than a half of the respondents with access to e-government systems, video calling systems and fax services. More than 50% had ever used ICTs in budget transparency and accountability. However, there were low levels of use of selected e-government services that included: program-based budgeting system, integrated financial management information system, and institutional websites for National Planning Authority (NPA), Uganda Bureau of Statistics (UBOS), districts and sector Ministries. Respondents reported that the websites were not regularly updated, lacked district-based data, had limited LG information and they were sometimes dysfunctional. Respondents provided a host of other personal and general reasons that limited their use of ICT tools and e-government services like eye impairment, low knowledge and lack of relevant skill sets, and lack of or poor internet connectivity.

The study noted that the ICT tools, especially, e-government platforms aiding budget preparation and implementation, were mainly used for receiving budget information, preparing and submitting LG departmental budgets and sharing information from MoFPED. During the budget implementation phase, the ICT tools were mainly used for releasing funds for planned activities, processing supplementary budgets, receiving quarterly expenditure cash limits, processing reallocation of funds and submitting quarterly cash warrants. About budget reporting, ICT tools were mainly used for preparing quarterly, semi-annual and annual financial reports as well as disseminating budget performance reports required by the central government. Other uses of ICT tools included online meetings, through technologies like Zoom and Microsoft Teams, printing, scanning and sending mails. Findings also indicated a low level

of ICT use in dissemination of budget information for engaging citizens in decision-making and accountability of public funds within LGs.

The study assessed the level of ICT skills competences and found that most respondents had basic ICT skills like use of word processing software, PowerPoint, sending emails, browsing the internet and conducting online meetings. More advanced skills such as creating and using spreadsheets and creating charts, tables, graphs, and posting messages were limited in the study respondents. Among the ICT personnel, none had all the required digital competencies which include installation, operation and maintenance of innovative communication technologies (including software and equipment). Only 50 % had the core competencies in form of software engineering and development, computer programming, data analysis and database administration. Most of the ICT skills were acquired mainly through on-the-job training followed by formal education and short-term trainings.

Only half (50%) of the districts had an information center or a dedicated unit to assist in accessing budget information and providing the required technical support. With exception of Mbarara, each of the study districts had more than 60 computers. Most of the computers were old with 90 percent of them being 5 years or older. The features of an old computer include the following: (i) dysfunctional, (ii) the hardware becomes obsolete as newer generation, higher performance technology is released and (iii) difficulties to find software drivers and technical support for old hardware. Regarding internet connectivity, only 50 percent of the computers were connected to the LAN (Local Area Network). Mbarara had more than 90 percent of the computers connected to the LAN. Half of the districts had fiber cables, and the other half had wireless services. About 70 percent of the districts were served by NITA-U and the rest by private companies.

Through NITA-U, Government issued standards on software and hardware acquisition as well as regulations for information security to be adopted by all MDAs including LGs. However, the study found out that 90 percent of the respondents were not aware of the standards and had adopted internal software upgrade strategies. Non-state actors such as CSOs and media reiterated their use of ICT tools to conduct online consultative meetings on the budget, disseminate budget information and moderate discussions on the national budget. Even during the COVID-19 pandemic, digital platforms were used to

conduct meetings, send and receive budget information, and engage in the budget cycle activities with stakeholders. However, the respondents noted that adherence to COVID-19 SOPs reduced the number of budget consultations and slowed the budget process. Furthermore, findings showed that use of ICTs Applications: like WhatsApp to disseminate information and on-line meetings was limited because many Councilors, especially, in the Lower Local Governments (LLGs) did not have smart phones needed to use the ICTs, and those who had, could not use them because of varied reasons, such as: affordability of the services, lack of budget to finance digital literacy, and sometimes phones were not adequately powered or charged. Other challenges that prevented use of ICT for transparency and accountability concerns were sighted as: low appreciation of the importance of budget transparency and accountability among stakeholders, negative perceptions towards use of ICT, and limited digital literacy among political leaders. All these hindered or negatively impacted on budget transparency and accountability.

Budget transparency and accountability are principal tenets of good governance. The two refer to the practice where citizens and other non-state actors such as CSOs and the media can influence spending decisions and access to information on the allocations of public resources. In the same spirit, the two tenets make demands on citizens to hold their leaders accountable. The implementers of the national budget are therefore required to account for all public resources used. The findings of the study showed the potential of ICT to significantly enhance Budget Transparency and Accountability (BTA). The study therefore makes the following recommendations: putting in place the prerequisites that could foster use of ICTs in BTA and for addressing the digital divide that prevents effective use of ICTs. As a matter of priority, LGs need to comply with the laws and regulations governing BTA and extensively promoting digital literacy among all stakeholders involved in the budgeting process. There is a need for citizens' mindset change and enhanced rights to the budget information and appreciation awareness, to demand for accountability of public expenditure.

Furthermore, the study recommended a paradigm shift from upward transparency to promoting downward transparency – referring to a situation where “the ruled” can observe the conduct, behavior and/or results of their “rulers”. The study also recommends closing the digital divide by Government providing the necessary ICT infrastructure,

facilities, and equipment to marginalized segments of the population such as the poor and those in remote areas. In addition, the respondent requested Government to reduce or remove the OTT (over-the-top) tax on internet data to lower the cost of internet use. The study also recommends building the ICT competence and capacity of staff in LGs to enhance the use of ICTs in Local Government administration.

SECTION 1: INTRODUCTION

On March 11, 2020, WHO announced COVID-19 as a pandemic^[1] disrupting economic activities with a projection of a global economic recession. One year down the road, the economic consequences of the pandemic include reversal of the hard-won gains against global poverty, ending more than two decades of continuous progress. The International Monetary Fund^[2] estimated that the pandemic would contract the global economy by 5% in 2020. Meanwhile, World Bank^[3] highlights three forces: COVID-19 pandemic, climate change, and armed conflict as driving the increase in global recession and poverty. These three pose multiple threats to poor people's lives and livelihoods, especially, in Sub-Saharan Africa. The World Bank also illustrates another category of people who are likely to be affected, that is, "people who are urban, better educated, and were less likely to work in agriculture than those living in extreme poverty before COVID-19, but their incomes fell below the international poverty line (\$1.90 per day). This group is labeled as "the new poor". Furthermore, IMF projects that, without protective public measures in place, the number of people living in extreme poverty will increase by 96 million in 2021, placing the already off-track Sustainable Development Goals further out of reach. Therefore, prudent management of public finances, within a transparency and accountability framework, is critical in mitigating the pandemic's overall negative impact and promoting resilience and a quick recovery, while cushioning the most affected or vulnerable segments of population.

Uganda is not an exception. Her economy is envisaged to grow by 2.9 percent in FY 2020/21 which is lower than the 6.8 percent recorded in FY 2018/19^[4]. The Ministry of Finance Planning and Economic Development^[5] projects that all sectors of the economy will register lower growth

1 <https://pubmed.ncbi.nlm.nih.gov/32191675/>

2 IMF: A Crisis Like No Other, An Uncertain Recovery - World Economic Outlook Update, June 2020

3 World Bank: Poverty and Shared Prosperity 2020: Reversal of Fortune, 2020. World Bank Group

4 Republic of Uganda: National Budget Framework Paper FY2021/22 – FY 2025/26, Ministry of Finance, Planning and Economic Development December 2020

5 National Budget Framework Paper FY 2020/21

rates in fiscal year 2020/21 compared to FY 2018/19 performance^[6]. The COVID-19 pandemic caused disruptions in international trade since containment measures such as lockdowns and border closures interfered with domestic and international supply chain. The potential impact on poverty incidence places Uganda among the top ten contributors to additional global poverty attributed to unemployment and labour income shocks associated with COVID-19 response measures^[7]. The vulnerability of Ugandans living in poverty is further complicated by other negative forces or threats like locust invasions, extreme weather events such as drought and floods, and other health epidemics like cholera, Marburg fever and Ebola. The COVID-19 pandemic is likely to push many into poverty. Ugandans living in poverty in urban areas are at the greatest risk of suffering immediate loss of income due to lockdown measures, and other COVID-19 related restrictions. On the other hand, people living in rural areas are also at risk of falling back into poverty due to their heavy dependence on subsistence rain-fed agriculture for their livelihoods and a reduction in domestic and external cash transfers.

The most recent UN study on the Impact of COVID-19 on businesses in Uganda demonstrates the extent of the problem:

“reduced incomes of informal MSEs due to the COVID-19 restriction measures are taking a particularly heavy toll on manufacturing sending 46 percent of businesses below the poverty line or into closure as well as the hospitality industry (43 percent) followed by trading and services (41 percent). Agriculture is also getting seriously affected, with 15 percent of businesses slipping below the national poverty line and 19% discontinuing their operations altogether.”

6 According to the BFP 2021/22, the industry sector was most hit by the impact of the pandemic, growing by just 2.2 percent compared to the 10.1 percent growth registered in FY2018/19. Similarly, the services sector also slowed down to 2.9 percent from the 5.7 percent registered in FY 2018/19. The agriculture, forestry and fishing sector were the most resilient in FY2019/20, expanding by 4.8 percent. This was due to favorable weather conditions and Government interventions through provision of quality seedlings, extension services and pesticides.

7 Development Initiatives: Socioeconomic impact of COVID-19 in Uganda -How has the government allocated public expenditure for FY2020/21- August 2020. Uganda's national poverty rate stands at 19.7% which means that there are 8 million Ugandans living under the national poverty line. While this is a significant decline from the 31.1% level in 2006, it is estimated that one in five Ugandans still lives in extreme poverty and more than a third live on less than US\$1.90 (UGX 7,000=).

Furthermore, the UN Study illustrates that COVID-19 impact has a clear gender dimension:

“COVID-19 has affected women’s businesses and their earnings to a larger extent than men’s. In the total number of MSEs affected by COVID-19, there will be 11% more enterprises owned or managed by women. Women-led enterprises will be particularly hit in trading and services and hospitality, the two sectors that will experience the brunt of COVID-19. Women-led businesses will outnumber those led by men by 58% in hospitality (hotels, bars and restaurants) and by 8% in trading and services.”

Policy options in response to the pandemic have been more limited in low-income developing countries, owing to financing constraints and less developed welfare programs. In Uganda, the COVID-19 pandemic and associated lockdowns prompted unprecedented spending that consisted of additional spending in emergency areas, supplementary budgets, reduction in spending against appropriations and issuance of loans, guarantees, and capital injections to the public sector. This forceful response by governments saved lives, supported vulnerable people and firms, and mitigated the fallout on economic activity. However, the consequences of the crisis for public finances combined with the revenue loss from the reduced economic activity, remains massive and uncertain. The pandemic lockdowns also disrupted Local Government systems of service. The recent study^[8] on the impact of the pandemic on Local Governments reveals significant consequences on health, livelihoods, and unemployment and inequality – which may extend and intensify in the medium term. Even before the pandemic, development for many people in the world’s poorest countries was too slow to raise their incomes, enhance living standards, or narrow inequality.

The pandemic, however, created an opportunity to secure political commitment to re-engage with a Local Economic Development agenda that includes promoting sustainable and inclusive growth, investing in human capital, and improving the quality of public administration and services. Nonetheless, there is a growing concern that the fiscal pressure may cause the Central Government to reduce the share of fiscal transfers (development grants), and worse still, many LGs may not be able to raise their own local revenues - which may frustrate attainment of

8 UNCDF: The Impact of the COVID-19 on Local Government Fiscal Space and Service Delivery in Uganda, May 2020.

desirable outcome for local development, service delivery, and recovery. In addition, the pandemic serves as an incentive for a paradigm shift towards inclusiveness and accountability of public expenditure at the heart of pandemic recovery and resilience. Ugandan policymakers must seize this important opportunity to adopt innovative mechanisms to promote full transparency, good governance, and resilience of the local government operations to halt the spread of COVID-19 and respond effectively to the economic crisis it has precipitated.

The Advocates Coalition for Development and Environment (ACODE) commissioned this study to examine the extent to which LGs adopted the innovative ICT platforms to enhance a participatory and inclusive budget process for the FY 2020/2021, amidst the COVID-19 pandemic and lockdown in 2020. More so, there was a need to determine the lessons learnt regarding access and use of the ICT platforms during the budget preparation process.

1.1 Objectives of the study

The overall objective of the study was to examine the level of awareness and capacities of Local Governments and Civil Society Organizations to adapt ICT tools and systems in the budget process. Specifically, the study sought to:

1. determine the impact of COVID-19 Control measures on the procedures and processes for the preparation of 2020/21 budget as well as dissemination of information by districts and NGOs.
2. examine the level of awareness of the scope, role and value of ICT in conducting government business, especially, budgeting and accountability, among district staff, CSO and policy makers (Councillors).
3. determine the access and use of ICT in budget preparation, execution, reporting and accountability in the districts and Lower Levels of Government - focusing on the existing technologies, functionality and views on ICT use optimization.
4. examine the current capacity of Local Government to support e-governance needed for a credible budgetary decision-making, focusing on the number and level of competence of ICT personnel.
5. analyse the status and functionality of the existing ICT equipment

and logical support or infrastructure, identify logistical difficulties and gaps that need to be addressed.

6. submit recommendations for both government and non-government organizations to help to mobilize, among other the ICT competent staff, logistical support and enhanced ICT optimization.

This report is organized in five sections. Section 2 broadly describes the conceptual framework for BTA and ICTS, current BTA practices, and use of ICT in governance. Section 3 presents the methodology used to undertake the study. Section 4 discusses the main findings and in Section 5 are the conclusions and recommendations drawn from the findings of the study.

SECTION 2: BACKGROUND

2.1 Conceptual Framework

2.1.1 *Understanding Budget Transparency and Accountability*

Over the past two decades, many international agencies have adopted operational concepts and principles that guide governments in pursuing budget transparency and accountability. For instance, *OECD (2002)* refers to Budget Transparency (BT) as practice where ordinary citizens and civil society organizations (CSOs) can access information about how public resources are allocated and used, and in the process, enable citizens to assess whether government officials are good stewards of public funds. The *International Monetary Fund (IMF)*, in 2013, also adopted a *Code of Good Practices on Fiscal Transparency* that provides a set of guidelines (indicators) to establish a sound and viable transparency framework for fiscal policy, which include: (i) legal framework; (ii) clarity of roles and responsibilities in public finance; (iii) public availability of information; (iv) open budget preparation, execution and reporting; and (v) independent assurances of integrity such as external audit and legislative.

The ultimate objective of the concepts and principles is to promote the full disclosure of timely, comprehensive, and relevant budget information in a timely and systematic manner. In addition, transparency promotes *participatory and inclusive budget preparation and approval* - allowing citizens to provide inputs into the budget process and to assess whether a government has executed the development plans in accordance with budgetary allocations. Transparency and participation can jointly lead to better budgetary outcomes by reducing manipulations of budget, misappropriation of resources and fostering sensible, accountable and equitable resource allocations. It has the potential to combat corruption, foster oversight public accountability of government agencies and contribute to judicious use of public funds.


2.1.2 *Definition of ICTs*

The World Bank (2004)⁹ defined Information and Communication Technology (ICTs) as tools that facilitate the production, transmission,

9 WORLD BANK 2004: Information and Communication Technologies and Broad-Based Development - A Partial Review of the Evidence. Working Paper No. 12

and processing of information. Thus, a broad definition of ICTs ranges from traditional technologies such as the printed word, to the most modern communications and data delivery systems - defined in its simplest form as an electronic medium for creating, storing, manipulating receiving and sending information from one place to another. It makes message delivery faster, more convenient, easy to access, understand and interpret. It uses gadgets such as cell phones, the Internet, wireless network, computer, radio, television, satellites, base stations, illustrated in Box 2.1. These gadgets are used to create, store, communicate, transmit and manage information.

Box 2.1 What are ICT's?



- Defined as tools/ platforms that facilitate the production, transmission, and processing of information.
- *Traditional technologies*- printed word, radio and television
- *Most modern communication and data delivery system* - electronic medium for creating, storing, manipulating, receiving and sending information from one place to another".
- Makes message delivery faster, more convenient, easy to access, understand and interpret. (World Bank 2004)

INTRANET

DATABASE

As such, ICT has been identified as a viable tool for enhancing transparency and accountability of government administration. For example, the World Bank defines e-Government as

“the use of information and communications technologies (ICT) to improve the efficiency, effectiveness, transparency and accountability of government” and argues that “e-government helps to increase the transparency of decision-making processes by making information accessible – publishing government debates and minutes, budgets and expenditure statements, outcomes and rationales for key decisions, and in some cases, allowing the on-line tracking of applications on the web by the public and press” (SPIDER ICT4D- 2010)^[10].

10 SPIDER ICT4D Series no. 3 | 2010 Increasing Transparency & Fighting Corruption Through ICT Empowering People & Communities, Series No. 3 | 2010.

SPIDER 2010 underscores that the success of ICT innovations is dependent on the capacity of citizens to supply and to engage with information. Therefore, it is imperative to focus on the following elements: (i) direction of information flow from whom and to whom? (ii) Who controls the flow of information and at what stages, and (ii) Who needs to act on the information in order to enhance budget transparency and accountability. Likewise, the design and use of ICTs should be seen to focus on both “*upward transparency*” and “*down transparency*”. A distinction can be made between technologies that support “*upward transparency*,” where the state gains greater ability to observe and hear from its citizens, or higher-up actors ... to observe their subordinates, and “*downward transparency*,” in which “the ‘ruled’ can observe the conduct, behavior, and/or ‘results’ of their ‘rulers’”. Accordingly, innovation that can be used by citizens to report issues to government fall into the “downward transparency”, meanwhile, transparency portals and open data portals, mainly introduced by Central Government, are examples of the upward transparency and transparency.

2.2 BTA Practices in Uganda

Government of Uganda has, since 2001, adopted practices of budget transparency and accountability that include the existing legal, policy, and institutional framework as well as processes for engaging stakeholders in pursuit of BTA. The current practices are discussed in the subsequent sub-sections.

2.2.1 Legal and regulatory framework

The Public Finance Management Act, 2015 is the main legal framework that guides the budget and transparency in Uganda. The objective of this legislation 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. Section 13 and 15 articulates provisions that require all spending agencies pursue gender and equity compliance with the national budget policies. The PFM Regulations, 2016 provide

the enforcement framework.

The Access to Information Act 2005 and the *Access to Information Regulations, 2011* provide for (i) upholding of every citizen's right to access to information - except where the release of the information is likely to prejudice the security or sovereignty of the State, or interfere with the privacy of any other person, (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 adversely affected the realization of the right to information on government policies and programs.

The Local Government Act, 1997, through Section 64(2) provides for the Chief Accounting Officer (CAO) to supervise, monitor and coordinate the activities of the district and lower council's employees and departments and ensure accountability and transparency in the management and delivery of the council's services; and Section 78 empowers the Minister to make financial and accounting regulations prescribing financial and accountability measures for compliance by all local governments.

2.2.2 Policy and strategic framework

Since 2001, the Ministry of Finance, Planning and Economic Development (MoFPED) adopted and rolled-out a communication strategy⁽¹¹⁾ that continues to guide BTA practices that include: (i) consultative and participatory budget processes at national and local government levels; (ii) publication of Citizens Booklets on the Budget and its process in selected local languages- for example Luganda, Lugbra, Runyankole, and Ateso (iii) publication of simplified versions of national development plans, and medium-term sector policies and programs; (iv) convening regular press briefings to discuss public expenditure issues by MoFPED, and (v) meetings or platforms for enhanced civil engagement in budget preparation, implementation, monitoring and accountability.

In addition, GoU adopted a Communication Strategy in 2011 that requires each Ministry and Local Government to have a communication

11 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.

strategy. The Strategy is intended to support the establishment of an effective, well-coordinated and proactive communication function across the public sector. Accordingly, many MDAs have adopted sector/program specific communication strategies. These strategies provide an opportunity for integrating budget transparency and accountability and should provide an opportunity for the policy makers and technical staff to reflect on any budget transparency and accountability issues in the sector and its respective programs. However, many LGs have not fully embraced the communication function which has constrained the formulation of the strategies at the lower governments.

2.2.3 Roles and responsibilities of the state and non-state actors in BTA

GoU has adopted an institutional framework that allows Central and Local Governments, Non-Government Organizations, Private Sector, and the wider community to play a critical role in promoting budget transparency and accountability. The goal is to enable all Ugandans make contributions to defining policy priorities, guiding revenue collection and spending decisions, and holding the governments accountable for public expenditure. The key institutions, both state and non-state actors, responsible for promoting budget transparency and accountability have been identified to include the following:

- *Lead Agencies in Central Government (CG):* First is MoFPED as the principal institution for spearheading budget transparency and accountability articulated in the Box 2.2 below. Second, is the Uganda Media Centre, established within Ministry of Information Communications Technology and National Guidance (MITNG), including, to provide a platform for Government Ministries, Departments, Agencies, Local Governments to inform the public about Government policies and actions, including clarification of various issues of concern as well as securing a feedback.
- *Oversight agencies in executive arm of government:* 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. Accordingly, they obliged to support the integration of budget transparency and

accountability within their oversight mandate and monitoring function. In addition, they are responsible for institutionalization of an effective feedback management mechanism to capture and respond to public feedback on public expenditure and its impact on citizens' livelihoods.

Box 2.2: Key Mandate and Roles of MoFPED in fostering BTA

- a) Design and implement strategies to raise awareness within government and among the public on the right of citizens to budget information, and the role that transparency and accountability in public expenditure management plays to improve service delivery.
- b) Formulate and review guidelines for pursuing budget transparency and accountability initiatives within MDAs and LGs.
- c) 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.
- d) Coordinate development and updating of budget information-sharing tools and infrastructure (websites, call centres, hotlines, Help Desks etc) across government.
- e) Develop simplified templates for sharing budget information, particularly sector and local government approved budgets, releases, and performance reports.
- f) 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.
- g) Establishing new partnerships with CBOs and CSOs to promote public engagement in priority setting, budget preparation, and budget execution and monitoring, especially, in Local Governments and Lower Local Government levels.
- h) Documenting good BTA practices within government and by non-state actors to inform strategy revision and PFM reforms.
- i) 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.

- *The Legislature* has an oversight and accountability responsibility over public expenditures, with support of Auditor General. In addition, it can 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 is intended to ensure that each MDA submits annual reports on the status of access to information

in a bid to 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.

- *At ministry level*, the permanent secretaries are mandated by law, to communicate government policies and programs, spending decision, budget performance, and impact of public expenditure on the national, sector goals and objectives. To effect the mandate, some ministries or Government agencies have embarked on the following initiatives: recruitment of a Public Relations Officer or Information Officer designated to speak on behalf of that institution or agency (ii) formulation of communications strategy to guide all stakeholders on how to access respective public services. Examples include strategies for Health, Environment and Gender¹² and (iii) ensure availability of reliable and simplified budget documentation in sector resource centers, data banks and libraries; more informative and interactive websites and other sector specific budget information sharing platforms.
- *At Local Government level*, the Chief Administrative Officers and the District Information Officers are mandated by law under the *Local Governments Act 1997* to communicate Government Policy and program in the district. Since Local Governments are at the forefront of service delivery, they are strategically placed to engage with the public in identifying issues and information needs of the citizens at the grassroots level. 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 as articulated in Box 2.3 below.
- *Civil Society and Media* play a vital role in creating an inclusive, flexible and accessible environment for citizens to engage in budgeting, monitoring the use of public funds and demanding accountability of public monies. The media houses disseminate information about

12 Uganda National Communication Strategy for Promoting Rational Use of Medicines, May 2009. Ministry of Health, Kampala. Ministry of Environment, Water and Natural Resources, Public Communications Strategy, December 2014.

the budget and provide free airtime for talk shows on national TVs and local radio stations to host government officials who engage citizens on government performance. Meanwhile, CSOs have been very instrumental in enhancing budget transparency and building citizen capacity to demand accountability as indicated in Box 3. Budget advocacy in Uganda has been to some extent effective, with CSOs mobilizing themselves into thematic groups and providing a coordinated and systematic platform for (i) Independent analysis of the draft budget estimates, (ii) influencing budgetary decisions for Central Government and improving project implementation.; and (iii) holding government accountable for effective and efficient implementation of the national and Local Government budget. In particular, and at Local Government levels, they help build capacity of Councillors and citizens to enhance their budget literacy, effective participation in the budget process, monitoring service delivery and demanding for accountability, and mobilization of citizens into advocacy groups that can effectively influence decisions, monitor service delivery and demand for accountability.

Table 2.1 below summarizes the major roles of stakeholders categorized under key functions of BTA.

Table 2.1: BTA Related Intervention by Different Stakeholders

Sharing Budget Information
<p>National Level: Publication of annual budget documentation, as required by the PFM Act 2015, in both hard copies and on-line on the MoFPED website and budget website: www.budget.go.ug Publication of quarterly budget releases in the print media.</p>
<p>Local Government Level: Districts share budget information on the MoFPED websites. Display of budget releases on district and sub-county Notice boards is undertaken but not on a regular basis. Many districts do not share information on the budget estimates and performance within their own local administrations.</p>
<p>CSOs: simplification and sharing of budget information to citizens, especially, at lower government levels in hard copies, soft copies and through Radio and TV talk shows</p>

Sharing Budget Information

Media Houses: Publish information on key expenditure issues and budget performance in newspapers and airing of budget

Budget consultations

National Level: Budget conferences at national level. Sector working groups (SWG) provide a platform for all non-state actors to participate and influence the budgetary decision. Examples include agriculture, education, health, JLOS, accountability to make informed and constructive contribution to decision-making.

Local Government Level: Budget conferences at district and sub-county levels, national level.

CSOs: Organization of Budget consultation on select thematic areas Radio talk shows.

Media Houses: Support Talk shows brining government and other stakeholders to discuss priority spending areas and resource allocation. Publication of highlights of budget conferences

Budget Debate

National Level: Budget conferences at national level. Media houses CSOs

Local Government Level: Budget conferences at district and sub-county levels, national level

CSOs: Production of simplified versions of budgets at all levels and shared hard copies with the various target audiences

Private sector: Organization of annual breakfast meetings – to present the budget highlights and facilitate discussion of the prioritization and spending decisions. Publication “Know Your Budget document” to a guide the public debate and discussion of the new tax law

Media Houses: Radio Talk Shows – Pre and post budget discussion and Publication of News Pullouts: summaries of fiscal proposals focusing on revenue measures and expenditure estimates

Sharing Budget Information

Budget Reporting, Accountability

National Level: Budget conferences

Government Annual Performance Reports at various levels of government coordinated by the Office of the Prime Minister. Client Charters have been adopted by some MDAs and LGs under supervision of Ministry of Public Service with support of World Bank.

Select mechanisms that provide direct engagement with citizens exist but not in every district: Websites and Hotlines coordinated by MDAs and LGs provide a platform to engage with citizens in promoting demand for accountability from Government. Examples include: Ministries of Health, Education, KCCA, UNRA and MoFPED. 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. Establishment of community social accountability committees known as Transparency, Accountability and Anti-Corruption Committees (TAACs) - that is a mobilization of citizen groups at parish level within the Third Northern Uganda Social Action Fund (NUSAF 3). Budget conferences at national level

Local Government Level: Budget conferences at district and sub-county levels, national level. Inter sectoral technical monitoring arrangements led by the Chief Administration Officer (CAO). Department-led monitoring initiatives. Project specific monitoring committees for the roads sector; and Facility management committees for schools, health units and water points. These initiatives have not been undertaken on a regular basis because of inadequate funding. This in turn, has prevented engagement of citizens in reporting and dealing with issues in a timely manner

CSOs: Undertake budget analysis, research, and advocacy for strategic allocation of resources and enhanced effectiveness and impact on national priorities

Media Houses: Radio talk shows that allow government and representatives of citizens to discuss expenditures and big investment projects

2.3 ICT in Government Decision-making

2.3.1 ICT – A priority sector in development

The Uganda Government has ranked ICT among the priority sectors to drive economic development and the push towards attainment of middle-income status. The National Development Plan III (NDP III) commits to nurturing the potential of the ICT Sector as one of the imperatives for rapid industrialization – the main goal for Uganda Vision

2040^[13]. To provide further guidance to enhanced ICT access and use at various levels of governance, businesses, and livelihoods across different sectors^[14], a policy, legal and institutional framework has since been put in place, which includes:

2.3.2 Legal framework

The main legal framework is the Access to Information Act 2005 that provide for the right of access to information pursuant to article 41 of the Constitution. The article prescribes the classes of information referred to in that article, the procedure for obtaining access to that information, and for related matters. GoU has also adopted a conducive and competitive ICT legal framework, through various Acts of Parliament and regulations, while others are in the pipeline, with provisions geared towards supporting ICT access and use at various levels of governance, businesses and livelihoods across different sectors. The existing legal framework has significantly influenced ICT access and usage in the country. Some of these are summarized below.

National Information Technology Authority - Uganda (NITA-U) Act 2009 was enacted to provide for the establishment of the National Information Technology Authority in Uganda and to provide for its objects, functions, composition, management and finances, and other related matters. Several other functional related legislations have been passed that include: (i) the Computer Misuse Act of 2011 seeking to prevent unlawful access to and misuse of information systems; (ii) the Electronic Signatures Act of 2011 and Electronic Signatures Regulations (Statutory Instrument no. 43 of 2013)²⁴ providing for the use of electronic signatures and ensuring consumer protection against unauthorized (access and modification of consumer information (providing for the use, security, facilitation and regulation of electronic communications and transactions).

Other supporting regulations include: (i) e-government Regulations under NITA-U 2015 – SI No. 27 of 2015; (ii) Authentication of IT Training under NITA-U Regulations 2016 – SI No. 70 of 2016; (iii) Certification of providers, IT Products and Services under NITA-U Regulations 2016 – SI No. 69 of 2016.

13 Republic of Uganda, Uganda Vision 2040

14 NITA-U Strategic Plan 2018/19 - 2022/23

2.3.3 Policy framework

The adoption of the National Information and Communications Technology Policy in 2014 was aimed at improving access to ICT infrastructure and its usage, skills development in the sector and effective coordination of the delivery of relevant services: telecommunications, postal services, broadcasting, information technology, and information management services. National Information Technology Policy (2011); Information Management Services Policy (2011) - set out to guide the effective use of IMS in government agencies through the development and implementation of an appropriate legal framework, relevant IMS standards to ensure interoperability, security, infrastructure, human resource development, awareness creation and resource mobilization. In 2006, Uganda developed an e-government framework to guide harmonized implementation of e-government initiatives as one of the pillars to transform the country into a knowledge-based economy, which are underpinned by the National e-government Policy Framework (2011); the National Postal Policy (2012); the Analogue to Digital Migration Policy (2011); the National E-waste Management Policy (2012); and the National County Code Top Level Domain Policy (2013).

The National Broadband Strategy for Uganda (2016-2020)²¹ defines the minimum requirements for high-speed transmission and access for voice, data and video to homes and businesses highlighting five thematic areas that are key to ensuring increased access and use of ICT for national development. These are: infrastructure, connectivity, and devices; content, applications, and innovation; capacity building and awareness creation; policy, legal and regulatory environment; and finance and investment. The strategy also seeks to achieve 100% broadband connectivity at all district and sub-county headquarters, health centre IVs, tertiary institutions, and secondary schools by 2020.

In addition, Uganda Communication Commission adopted a Rural Communications Development Fund (RCDF) Policy that is aimed at ensuring affordable broadband connectivity and access by all communities in Uganda through targeted interventions addressing location, physical inability, gender, and cost barriers. Other policies and strategies championed by NITA-U include institutionalization of ICTs in MDAs and LGs strategy, National IT Research, Development and Innovation Strategy as well as National IT data collection analysis and dissemination framework.

2.3.4 Institutional framework

The Ministry of Information Communications Technology and National Guidance (MITNG) was established in June 2006 with the mandate of providing strategic and technical leadership, overall coordination, support, and advocacy on all matters of policy, laws, regulations and strategy for the ICT sector^[15]. The Ministry is supported by different Government and other institutions with designated mandates. The Uganda Communications Commission is responsible for regulatory environment of the communications sector including broadcasting. National Information Technology Authority-Uganda (NITA-U) formed in 2009 is responsible for a rationalized and provision of: (i) an integrated national IT infrastructure; (ii) e-government services in MDAs; (iii) regulation of IT environment in public and private sector; and (iv) capacity building and awareness creation. Uganda Institute of Information and Communications Technology (UICT) trains and conduct courses, seminars, and workshops, and create public awareness of the technologies in the communications sector.

2.3.5 Progress in accessing ICT infrastructure

The Government of Uganda launched a roadmap for e-government implementation in 2010. The Hon. Minister of Information and Communication Technology stated:

“It is the belief of the Government of Uganda (GOU) that ICT should be utilized to move into the era of electronic Government (e-Government)^[16] aimed at demystifying the role of Government, simplifying procedures, bringing transparency, accountability, and making credible timely information available to all citizens and at the same time providing all services in an efficient and cost-effective manner.^[17]”

The Central Government has since established an E-government

15 The Republic of Uganda: ICT Sector Strategic and Investment Plan (2015/16 – 2019/20) Ministry of Information Communications Technology and National Guidance

16 E-government refers to electronic government, digital government, online government, or connected government. It enables the use of information and communication technologies, such as computers or internet, to deliver public services in a convenient, efficient customer-oriented and cost-effective way.

17 Republic of Uganda, Ministry of Information and Communications Technology National Electronic Government (e-Government) Framework (Draft Final) June, 2010

framework with various platforms for conduct of government business as shown in Table 2.2 below.

Table 2.2: E-government Systems and Platforms

e-government System	Purpose	Leading Ministry/ Institution
Program Budgeting System (PBS)	Web-based application that supports the budget processes.	MoFPED
Integrated Financial Management System (IFMS)	Support all government financial management and accounting functions such as budgeting, procurement, requisition, releases, reporting and accounting	MoFPED
e-CASH platform	Solution set to streamline and effectively manage cash transactions.	MoFPED
Electronic Government Procurement (eGP)	Web based system supporting all procurement related activities	Public Procurement and Disposable Assets Authority PDA
Integrated Personnel & Payroll System (IPPS)	Supports all functions of human resource functions.	Ministry of Public Service.
Health Management Information systems (HMIS)	A data collection system designed to support planning, management, and decision making in health institutions.	Ministry of Health
Education Management Information System (EMIS)	An information system with data on pupils, teachers and schools needed to support planning, management, and decision making in education institutions.	Ministry of Education and Sports.

The GoU embarked on a Regional Communications Infrastructure Program (RCIP), funded by the World Bank in 2015, and designed to deliver the following: (i) coverage for IT infrastructure in the country; (ii) government cloud infrastructure to support efficient delivery of public services (iii) integration of Government IT systems (iv) building capacity in management of IT programs and projects; (v) improve policy and regulatory environment for ICT in country. Strategic investments have included the National Data Transmission and Backbone Infrastructure intended to propel the usage of IT among citizens and government departments at all levels.

However, despite the outstanding policy framework and infrastructure program, ICT access and affordability are still a challenge for large sections of the population such as the poor, rural populations, women, and PWDs. The 2017/18 NITA-U Survey on ICT access and use by MDAs, LGs and citizens revealed that LGs had very limited access to modern ICT equipment, and e video conferencing. The findings then, if not currently addressed, may undermine the adoption of unorthodox platforms for communication, and decision-making which has become the “new norm”.

SECTION 3: METHODOLOGY

3.1 Data Collection Methods

In this research, we used a mixed-methods approach by adopting qualitative and quantitative approaches to collection of primary and secondary data. Specifically, we conducted in-depth analyses of relevant documents to gain insights relating to the major issues namely: (i) policy and legal framework for e-government and BTA; (ii) access, use and relevance of ICT and e-government in government business, including BTA during the period October to December 2020; and lessons learnt, in the wake of COVID-19 lockdown at all levels of government.

During period December 2020 to January 2021, we collected primary data using both key Informant Interviews (KIIs) and interviewer-administered questionnaires targeting key stakeholders. Researchers designed and administered the following data collection tools:

Tool 1: Knowledge, Attitudes and Practice Survey (KAPS) on Access and use of ICT in BTA, administered to selected technocrats in LGs.

Tool 2: An interviewer-administered questionnaire to determine status of the ICT Infrastructure, functionality and logistical support administered to the ICT technical staff responsible for ICT coordination and oversight in the LG

Tool 3: An Interview Guide to seek views on: (i) commonly used ICTs as well their relevance and effectiveness in BTA, administered to policy makers in LGs; (ii) policy, coordination, and oversight of ICT for e-government and BTA, administered to oversight agencies at the Centre, and (iii) commonly used ICT by NGOs and Media Houses, and their contribution to promotion of ICT in BTA.

3.2 Sample Selection

The study was conducted in 6 districts (Local Governments) namely: Gulu in Northern; Masindi in mid-Western; Mbale in Eastern; Mbarara in South Western; Mukono in Central; and Moroto in North Eastern. The assessment targeted respondents from the executive and political arms of a Local Government, CSO and Media House. Our selection was

purposive based on the role of each institution in budget transparency and accountability. Accordingly, the respondents were categorized in three cohorts at the LGs: (i) 30 policy makers comprised of 5 respondents per district, namely: District Speaker, LCV Chairperson, Secretary and Councilor to District Council and a Counselor for Lower Government-Sub-county or Municipality. (ii) 6 ICT personnel - one from each district with key responsibilities for managing the ICT infrastructure and logistical support. (iii) 30 technical staff – taking the following 5 from each district: Chief Accounting Officer, 2 heads of technical department (Education and Health); District Planner or Statistician, and Chief Finance Officer. The study also targeted senior managers in CSOs and Media in the 6 districts and Kampala to determine their experience in using ICT for budget related work, the extent of building capacity of LGs to use ICT in BTA, and the trend in using media platforms in budget transparency and accountability.

Also, the study covered lead Central Government institutions that coordinate the district-based budgeting processes and provision of ICT infrastructure that included Ministry of Finance, Planning and Economic Development (MoFPED); National Information Technology Authority of Uganda (NITA-U), Ministry of Information Technology and National Guidance (MITNG), and Ministry of Local Government (MoLG).

In total, the study covered 84 respondents of which only 10% were female. The composition constituted 25 policymakers, 30 technical staff and 6 ICT personnel in the Local Governments: 13 CSOs, 7 media houses and 3 oversight institutions (MoFPED, MoLG and NITA-U). The gender inequality in the composition of our respondents, targeted as duty bearers in decision-making positions echoes the findings of the 2018 Equal Opportunities Commission (EOC) survey that revealed low women representation (36.6 percent) in comparison to the men at 63.4 percent in the targeted Local Governments. The survey states that, *“Women remain marginally represented in the top leadership of local governments namely, District Chairpersons and their deputies, Chairpersons of District Service Commissions, Speakers and CAOs with female representation at 14.8% and male 85.2.”*

3.3 Data Management

The notes from the KIs were transcribed and coded in themes aligned

to the objectives of the study and analyzed in Atlas.ti. The information obtained from KAPS was entered and computer processed using EPI-data software and analyzed in SPSS.

3.4 Ethical Issues and Limitations of the Study

The study focused on only 6 LGs out of a total of 160 LGs. Although the choice of the districts was informed by regional spread in Uganda, it provided a small sample of only 4 percent of the LGs in Uganda. We were cautious of the limitations of a small sample size, including reduced representation and potential for skewed results. Accordingly, we adopted a purposive sampling – as opposed to probability sampling employed in quantitative research. We did not aim at spending less resources as the adoption of innovative ICTs in local governance was in its infancy. Therefore, we opted to secure preliminary findings to feed into the design of a larger confirmatory study.

Furthermore, the field work was conducted during the political campaign period which, to some extent, made it difficult to secure the relevant Councilors in a timely manner because they were participating in the campaigns. Notwithstanding, we resorted to engaging with other councilors on the District committees or Sub-county councils. Relatedly, heads of technical departments were also at times not readily available and the researchers opted to interview their deputies.

SECTION 4: FINDINGS

This section presents findings from qualitative data elicited from the Knowledge, Attitudes, and Practices (KAP) survey, key informants, and document review.

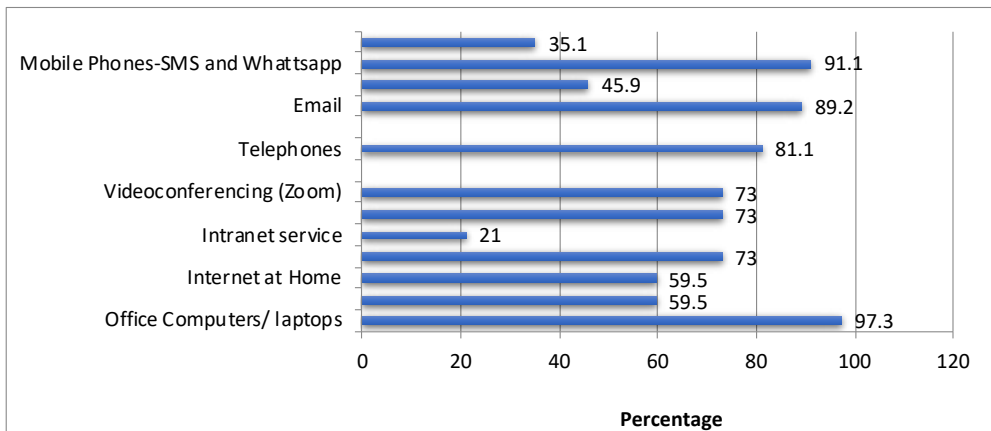
4.1 Access to ICTs

The study requested senior technical staff respondents to indicate the type of ICT gadgets and systems they had access to and were using in office. Figure 4.1 shows the penetration of various technologies across the responding Local Governments. Over 90% of the respondents had access to office computers (laptops), email and mobile phones - a true reflection of the 2017/18 NITA-U study - *“The penetration of desktop computers, laptops and single function printers is highest, with 96.7% of Local Governments owning some”*. Most of the ICT gadgets had been supplied by the Central Government under a capacity building project coordinated by MoLG. Specifically, the significant access to mobile phones, as demonstrated by Ali Ndiwalana and F.F. Tusubira^[18], was to a large extent attributed to a record jump in the number of Ugandan mobile subscribers attributed to declining tariffs, sale of airtime in units as small as US\$0.02, lower costs of handsets (approaching US\$10 per unit) and the increasing penetration of mobile money attributed to declining tariffs, sale of airtime in units as small as US\$0.02, lower costs of handsets).

On the contrary, it was found that just a reasonable number of respondents (between 60-80%) could access video conference facilities, e-government platforms and internet at home. The finding is a reality echoed by NITA-U study: *“that the penetration of VOIP phones and video conferencing equipment is lowest across Local Governments (at 16.7% and 10.0% respectively) in 2017/18. Only 50 percent of the respondents had internet at home, and none had access to a scanner.*

18 Ali Ndiwalana and F.F. Tusubira: What is happening in ICT in Uganda? A supply- and Demand side Analysis of the ICT sector. Research ICT Africa

Figure 4.1: Level of Access to ICTs by Technical Staff Respondents

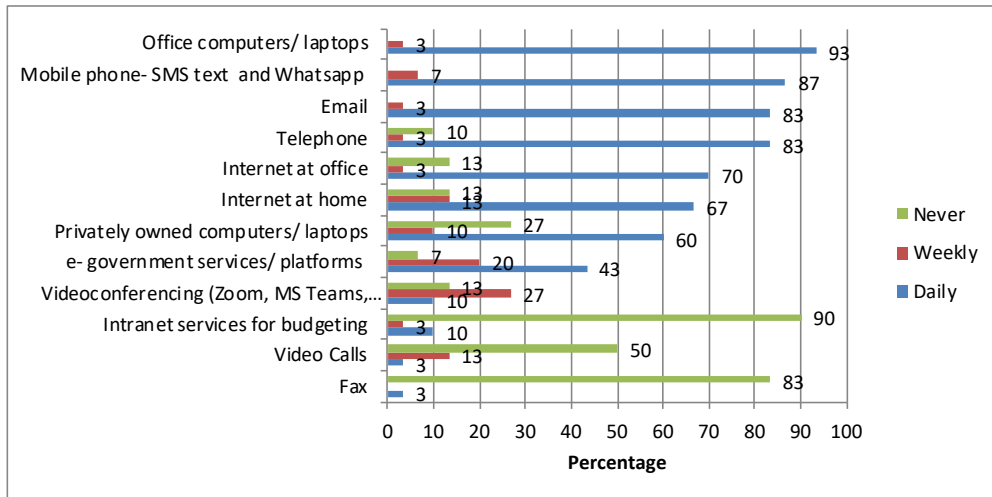


4.2 Level of ICT Use

4.2.1 Frequency of use pre and during COVID-19 pandemic

In addition, researchers asked respondents (LG technical staff) to indicate the frequency of use of the ICT devices - whether daily, weekly, monthly, sometimes, or never at all. High frequency or routine usage was defined as any usage that occurred at least daily. The findings illustrated in Figure 4.2 below show that slightly over 90% of the respondents routinely used computers at work, followed by mobile phone, WhatsApp and text messages (87%); email and telephone (83%); routinely used Internet at work (60-70%), and internet at home (67%) while those who routinely used e-government services were 43%. On the opposite side of the spectrum, video conferencing equipment had the least routine usage (10%), followed by video calls (4%) and intranet services (0%).

Figure 4.2 Frequency of Use of ICT for BTA

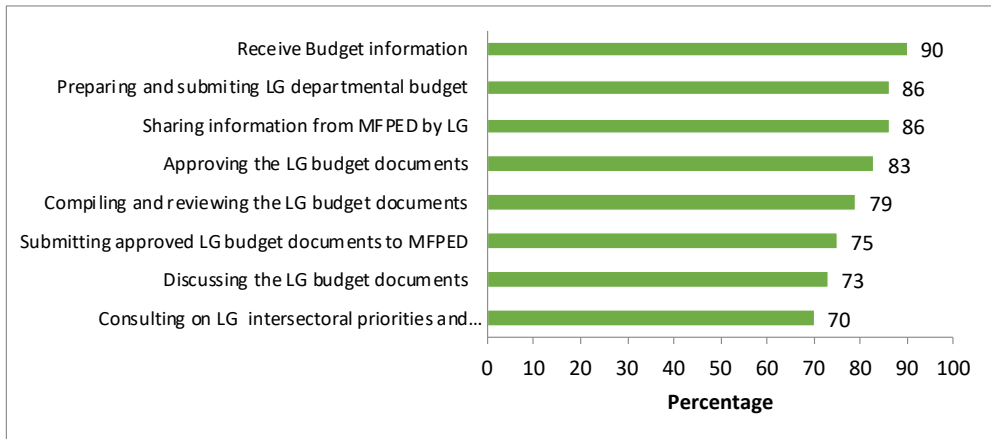


4.2.2 Reasons for using ICTs

To further understand the specific use of ICT, the study asked technical respondents, (heads of select technical departments) to spell out the reasons for using ICTs in the key budget transparency and accountability functions, namely budget preparation, budget implementation, and budget reporting. Figures 4.3-4.7 show the reasons for using ICT or devices under the key functions under BTA.

With respect to budget preparation, Figure 4.3 shows that 90% of the respondents used the ICTs for receiving budget information from the MoFPED; followed by sharing budget information from MoFPED within Local Government administration (86%), preparation and submission of departmental budget information (86%); and approval of budget estimates (83%). A significant proportion of respondents (70-79%) stated that ICTs were used in the other activities related to consultation on intersectoral priorities; compilation, reviewing and discussion of budget documents. This response demonstrates a frequent use of ICTs in major tasks related to budget preparation.

Figure 4.3 Reasons for Using ICT in Budget Preparation



Regarding the use of ICTs in budget implementation, Figure 4.4 shows that 90% of the respondents used technologies to facilitate release of funds, while 77% use ICT for receipt of cash limit advice; 73% for submission of cash limits; and 70% for processing of reallocations. A small proportion of 40% and 48% indicated use of gadgets for revenue collection and disposal of districts assets, respectively.

Figure 4.4 Reasons for Using ICT in Budget Implementation

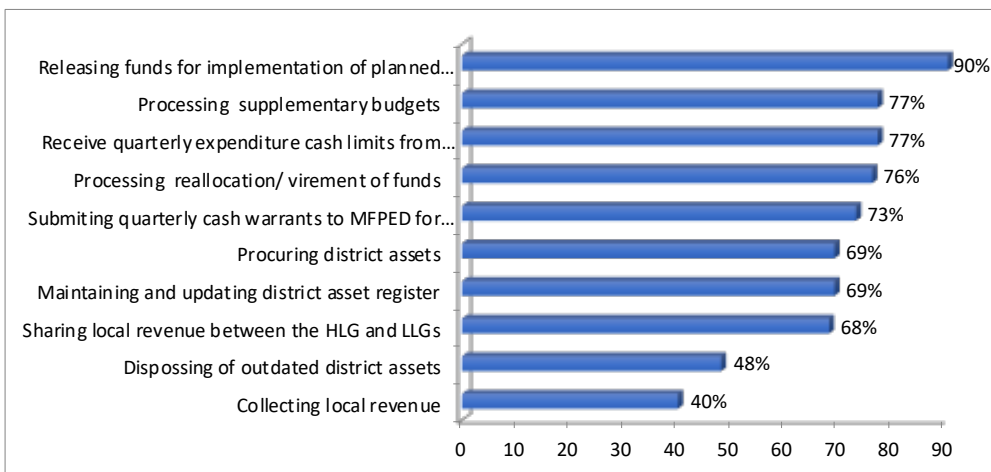


Figure 4.5 shows the use of ICTs for tasks under budget reporting. 93% of the respondents reported use of ICT in preparation of periodic reports; 87% for dissemination of budget performance reports to MoFPED; and 80% for preparation of financial reports. Only 60% of responses indicated using the gadgets for reporting of unspent funds.

Figure 4.5 : Reasons for Using ICT in Budget Reporting

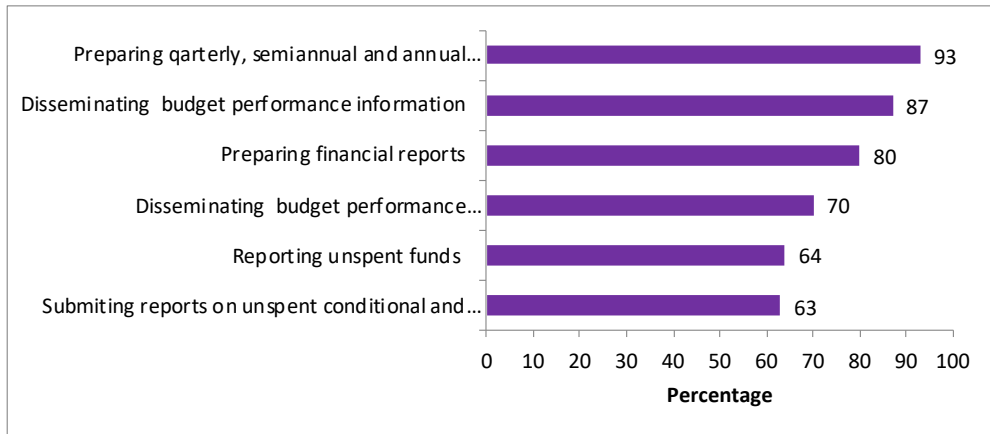
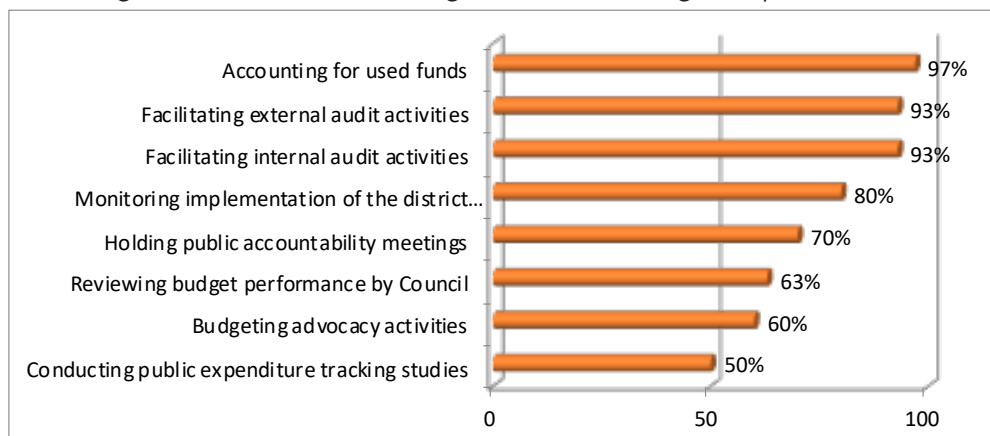


Figure 4.6 shows the use of ICTs for different activities related to the accounting for spent funds. Over 90% of the respondents used technologies to facilitate accounting for use of funds along with external and internal audit activities. 80% of the responses indicated uses related to monitoring budget implementation, while 70% adopted the gadgets for holding public accountability meetings. About 60% of the responses indicated use of ICT for reviewing budget performance and advocacy activities. 50% used ICT for public expenditure tracking.

Figure 4.6 Reasons for Using ICT in Accounting for Spent Funds

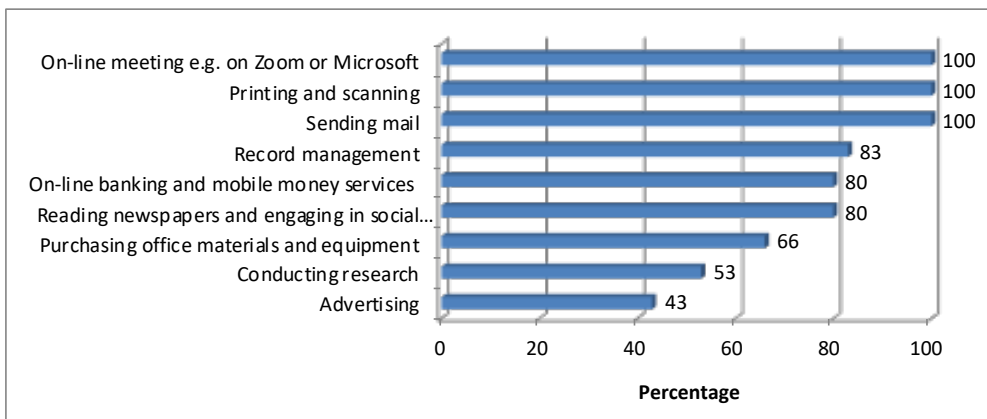


4.2.3 Other reasons for using ICT

The study also asked the respondents to indicate the other reasons, not identified above, for using ICTs. Figure 4.7 shows that all respondents

(100%) used ICTs for generic activities like printing, scanning and sending emails, while 80% indicated uses such as, records management, on-line banking and mobile money services. Only 43% of the respondents used gadgets for on-line advertising.

Figure 4.7: Other Reasons for Using ICT



4.2.4 Compliance with SOPs during budget process

Uganda recorded the first confirmed case of COVID-19 on March 21, 2020. The immediate GOU policy response was to adopt stringent measures to slow the spread of COVID-19 including restrictions on travel, institution of social distancing measures, prohibited public gatherings, closing non-essential institutions, and banned public and private transport. This therefore culminated in the requirement for various workers, including Government MDAs and LG employees, to work remotely from home. This was later followed by a Circular Letter No.6 of 2020, from Ministry of Public Service, issuing guidelines of working remotely, telecommuting and working from home for the Uganda Public Service. For instance, regarding the conduct of business meetings and conferences, the Circular, restricted the attendance to 20 people in accordance with Standard Operating Procedures^[19]. There is evidence that the while lockdown measures posed as threat to inclusive or participatory budgeting, it also provided an opportunity for exploring access and use of new innovations and applications of information

19 Ministry of Public Service (2020): Circular Letter No.6 of 2020: Guidelines for Working Remotely, Telecommuting, Working from Home for the Uganda Public Service Page.

communication technology^[20].

Therefore, the study requested all respondents, including representatives of the oversight Central Government ministries, to indicate the actions adopted for the use innovative ICTs to sustain their contribution to budget transparency and accountability. The respondents were also asked to spell out the mitigations measures that were used to minimize the adverse impact of the lockdown on the transparency of the 2020/21 budget preparation process. The findings showed various initiatives that aimed at enforcing compliance with SOPS, fostering adoption of innovative ICTs in pursuit of inclusive budgetary decision-making and challenges encountered during the lockdown. The feedback from the KII informants in terms of measures, are presented below:

“We issued circulars to all Local Governments, including village level, to guide the execution of their mandates and constitution of the meetings, and creation of WhatsApp platforms.” KII-MOLG

“Working closely with Ministry of Local Government, we conducted training programs to equip the policymakers and technocrats with requisite competence to adopt online systems and ZOOM for budgetary consultations and decision-making.” KII-MoFPED

“As an agency responsible for facilitating the adoption of new IT and e-governance, we undertook the following actions: (i) provision of zoom licenses to Local Governments; (ii) training and supporting the use of the zoom and relevant online platforms; (iii) provision of a service called -Unified Messaging Communication Service (UMCS^[21]) that has eased the life of staff working away from Office; enforcing a mandatory E-mail usage for the staff to communicate on official e-mails.” KII-NITAU

“We welcomed innovative ICTs as an alternative platform and an epitome of consultation through ZOOM which was, however, limited to the center and high-level consultations. We are proud of funding

20 Such as e-working and e-platforms like; video conferencing, electronic sharing of reports through Google documents, electronic processing of permits, licenses and other documents, and electronic collection of certain fees and charges

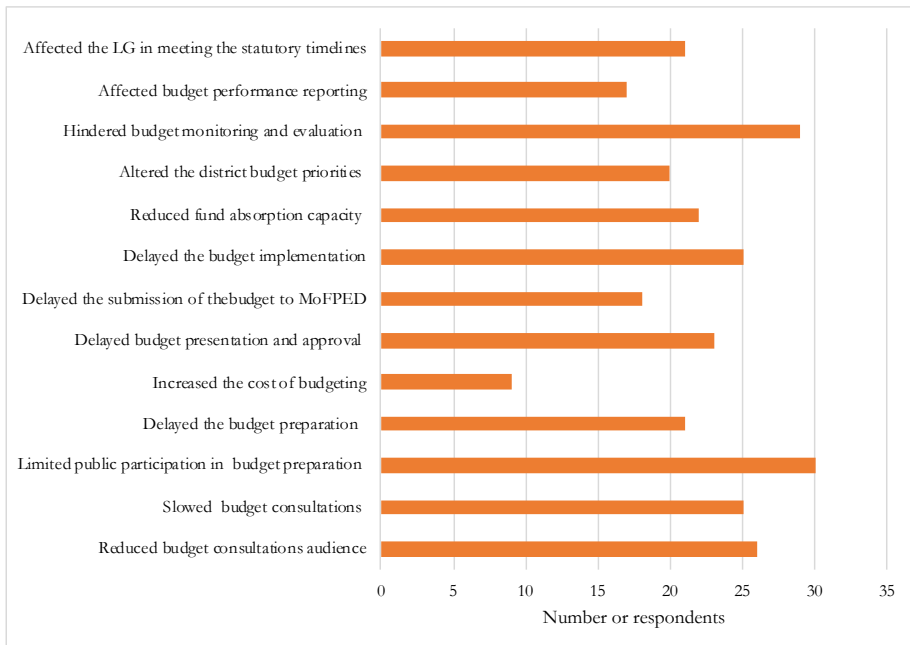
21 NITAU launched the system to enhance communication and collaboration among Government Ministries, Departments and Agencies (MDAs) and Local Governments countrywide; thereby improving service delivery through Office Automation and Centralized Data Access, Enhanced Data Security, Single User Identity for all Government Employees, Infrastructure Optimization, among others.

EA Budget Consultative Conference held on-line which was costly, though, estimated at Ush 3.0m. We enhanced our publications on-line (website) and produced hard copies. In additional we trained our staff to on-line platforms for budget consultation especially in the districts. We support the budget process in over 18 local governments.)” KII-NGO-CSBAG

4.2.5 Impact of COVID-19 lockdown on the annual budget process

Notwithstanding the adopted mitigation measures, the findings showed that the lockdown measures, to some extent, had significant adverse implications on the enforcement of statutory obligations regarding transparency, openness, and timely schedules for budgeting. The study asked the respondents (technical staff) to narrate the negative impact on the budgeting processes for FY 2020/21. Figure 4.8 shows that all respondents stated two major effects namely, limited participation in the budget process and hindering budget monitoring and evaluation. 70% of the respondents cited the reduction in audience for budget consultations; and slowing the budget process that in turn delayed budget submission, debate, and approval.

Figure 4.8: Effects of COVID-19 control measures on the budgeting processes for FY 2020/21 budget (Overall)



These concerns were also echoed by the other key informants, as follows:

“We always ensure SOPs are adhered to especially when convening the budget meetings. Secondly the time of engagement times is reduced. We currently disseminate information through press media (letter writing) and the council platform - WhatsApp’s. We have a notice board of Council on WhatsApp” KII-Councilor - Moroto District.

“We didn’t put in a lot in our budget since few people participated in budget discussions and the only window; we had was to approve it without discussing it. We also received invitations by SMS and phone calls switching from invitation letters as it has been the norm.” KII-Councilor-Mbale District

“I would say I didn’t see any change, aaa... they (LGs) went through the same traditional approach. There were community meetings, the sub county budget conference. Although, the difference is that the number of participants were reduced as opposed to the past. But in terms of new technologies, innovations being used, I didn’t see any.” KII- NGO- Gulu District

“Unfortunately, we were not able to use reach out to all audience in the districts. Accessing the platforms proved costly due to competition. Every stakeholder was vying for radio talk shows, airtime and on-line services for communication and consultation. For instance, airing a three-hour conference on Television would cost Uganda shillings 10.0million (US\$3,000=).” KII-NGO-CSBAG

The analysis of the responses demonstrates challenges that include: (i) slow adoption of unorthodox arrangement for governance, including budgetary decision-making, (ii) expensive IT gadgets and associated operational costs that restricted access to SMART phones and other innovative platforms (ZOOM or WhatsApp), and (iii) limited IT literacy that undermined the use of the gadgets or platforms.

4.2.6 Emerging concerns on use of ICT

Having examined the findings on the use of ICTs, we noted that significant proportion of respondents adopted ICTs for tasks associated with mandatory obligations or served as prerequisites for budget approval, release of funds, and accountability for the expenditure by MoFPED. We also noted that the relevant ICTs for the tasks were initiated and supported

by the Central Government. It could also be argued that the LGs did not have to bear the investment in the infrastructure nor bear maintenance costs because such expenses were covered by Central Government (MoFPED). Most of these technologies were the e-government services as articulated in Chapter 3. The LGs had no option but to adopt the e-government systems as enforced by the MoFPED.

On the other hand, we also singled out the tasks that received low response (at or below 60%,) in use of ICT. While these tasks were mandatory obligations, they were not necessarily enforced by the Central Governments. Typical examples included public expenditure tracking studies (50%), reporting unspent funds (63%), revenue collection (40%), and consultation on intersectoral priorities. It was evident that failure to execute such tasks would not result into any sanction or penalty – in form of denied approval of the budget estimates, or delayed cash releases from MoFPED. The phenomenon demonstrated lack of incentives to use ICTs for other critical BTA actions – to which the Central Government had not provided ICT solutions nor enforced penalty or sanction for non-compliance with relevant mandatory or legal provisions.

4.3 Use and Satisfaction of e-Government Systems

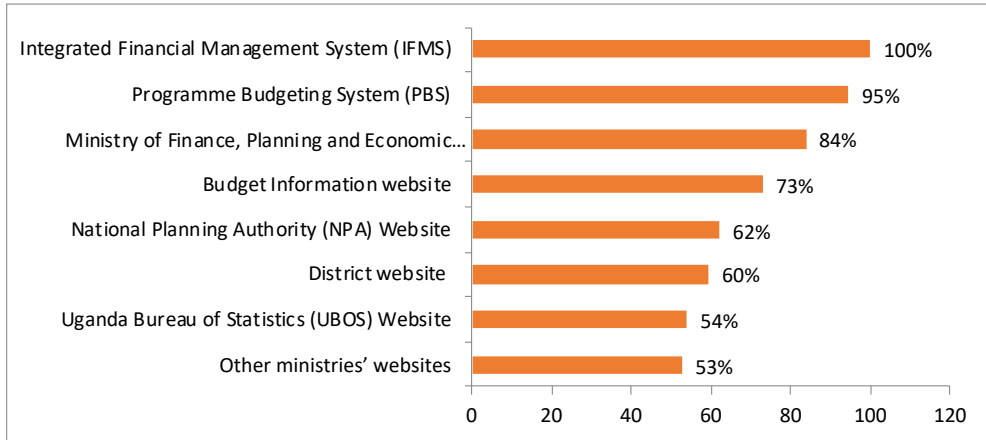
4.3.1 Use of e-government systems

As noted in section 2.3 the Central Government established e-government platforms in all MDAs as mandatory initiatives to simplify procedures; strengthen transparency and accountability, and avail credible timely information to all citizens and at the same time providing all services in an efficient and cost-effective manner^[22]. Accordingly, the researchers requested the respondent to indicate whether they had used e-government systems or not, and if yes, what their level of satisfaction had been.

Figure 4.9 shows that all respondents had used the IFMIS, followed by program-based budgeting (95%), MoFPED website (84%); Budget Information Website(73%). Only 62% and 60% used NPA website and District websites, respectively. Slightly over 50% used the websites owned by National Uganda Bureau of Statistics and sector ministries.

22 Republic of Uganda, Ministry of Information and Communications Technology National Electronic Government (e-Government) Framework (Draft Final) June 2010

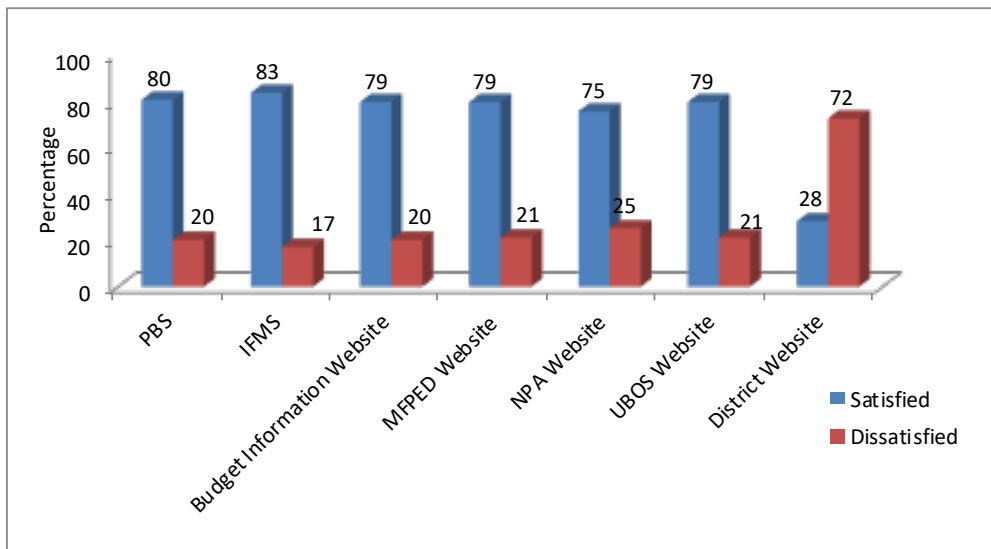
Figure 4. 9: Use of e-government systems



4.3.2: Level of satisfaction in use of e-government systems.

Respondents were tasked to indicate whether they were satisfied or not with the e-government services. Figure 4.10 showed that 80% of the respondents were generally satisfied with the e-government systems like IFMIS (83%); PBS (80%), Budget Information Website (80%). While 72% of the respondents were dissatisfied with their own district websites. Most respondents were generally satisfied with all e-government portals except the district websites.

Figure 4.10: Level of Satisfaction in Use of E-government Systems.



4.3.3 Reasons for dissatisfaction with the e-governments

Table 4.1 below provides a summary of the reasons for dissatisfaction with the e-governments. The reasons were many and varied by the e-government platform. With respect to on-line applications, the major reasons included: inadequate technical competence, limited understanding of the application- which to some extent, were are not necessarily user-friendly; and intermittent connectivity. The respondents also underscored a bias towards center-driven applications that hardly recognized the local context and undermined the decentralization principles. Regarding the dissatisfaction with district websites, the reasons related to prolonged construction of the sites; dysfunctionality or inactivity; lack of regular updates; and lack of reliable and relevant information. Furthermore, the dissatisfaction with national and sector-based websites, was largely attributed to two major issues, namely: lack of regular updates, and shortage of relevant information needed to influence local government-based decision-making. Of particular concern was the common problem related to limited knowledge or awareness of the district, national sector-based websites and limited visit to these sites.

Table 4.2: Reasons for Dissatisfaction with e-government systems

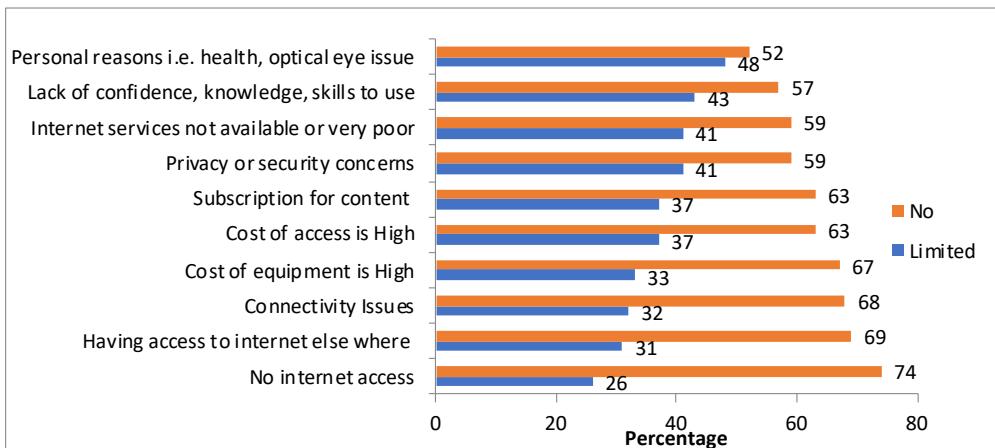
#	List of on-line platforms or applications/websites	Reasons for Dissatisfaction
1.	Programme Budgeting System (PBS)	<ul style="list-style-type: none"> • Not user friendly • Inadequate knowledge and skills • Not yet well understood all LG personnel • Biased towards a centre orientation – resulting into weakening decentralisation principles and marginalisation of local context • System problems are very rampant
2.	Integrated Financial Management Information System (IFMIS)	<ul style="list-style-type: none"> • Significant control by the centre with limited localisation. For example, adopts an automatic quarterly allocation of cash releases regardless of the nature of activity which could be a one-off or single event • Sometimes, application is irregular. • Delays in supplementary budget approval • Limited knowledge and training

#	List of on-line platforms or applications/websites	Reasons for Dissatisfaction
3.	Budget Information Website	<ul style="list-style-type: none"> • Frequent delays in updates. • Mainly used by planning department • Lack of knowledge of its existence Not aware • Not frequently used because it has limited LG information
4.	Ministry of Finance, Planning and Economic Development (MoFPED) website	<ul style="list-style-type: none"> • Irregular updates • I have never interacted with nor used the site. • Used by few staff like CAO, chief finance officer, and planner. • Not frequently used because it has limited LG information
5.	National Planning Authority (NPA) Website	<ul style="list-style-type: none"> • Am not so familiar with the website • Mainly use by planning department • Updates are irregular • District based data and information is obsolete • Have never used the website
6.	Uganda Bureau of Statistics (UBOS) Website	<ul style="list-style-type: none"> • Not updated • Lacks reliable data on critical issues like influx of South Sudanese in Masindi that affect priorities and spending for service delivery • Never used the website. I do not use the website
7.	District Websites (specify)	<ul style="list-style-type: none"> • Currently under construction • Inactive. Sometimes and On and Off. • No regular updates. • Has been dysfunctional for many years. • Not yet updated since the officer in charge was not yet recruited. • Not aware of the existence of District Website. • Limited information on the website
8.	Other MDA websites (sector specific)	<ul style="list-style-type: none"> • Not popularised and hence known by few. • District specific data for sector websites is lacking. Contains national level statistics but not district specific data. • I do not use the websites. Rarely consult them. • We have not subscribed to the MDA websites. • Lack useful district-based data

4.3.4 Reasons for non-use or limited use of e-government services

The study asked the respondents to state the reasons for non-use or limited use of e-government services. The responses are captured in Figure 4.11 as follows: About 48% of the respondents indicated personal reasons as the major hindrance to use of e-government, 43% raised connectivity issues and affordability concerns related to cost of access and equipment. Only 41% attributed the no-use to lack of required competence (confidence, knowledge and skills), unavailability of internet services, and restrictions due to privacy and security concerns. Less than 37% of the respondents attributed the non-use to constraints like connectivity issues and affordability concerns related to costly access and equipment and subscription to content. With respect to limited use, a smaller proportion of less than 40% respondents cited lack of internet access in office and elsewhere, respectively, connectivity issues and affordability concerns. related to cost of access and equipment. Slightly higher than 40% (but less than 50%) reported lack of required competence (confidence, knowledge, and skills), unavailability of internet services, and restrictions due to privacy and security concerns.

Figure 4.11: Reasons for Limited or NO use of ICTs and e-government services.



4.4 ICT Competence and Capacity Building

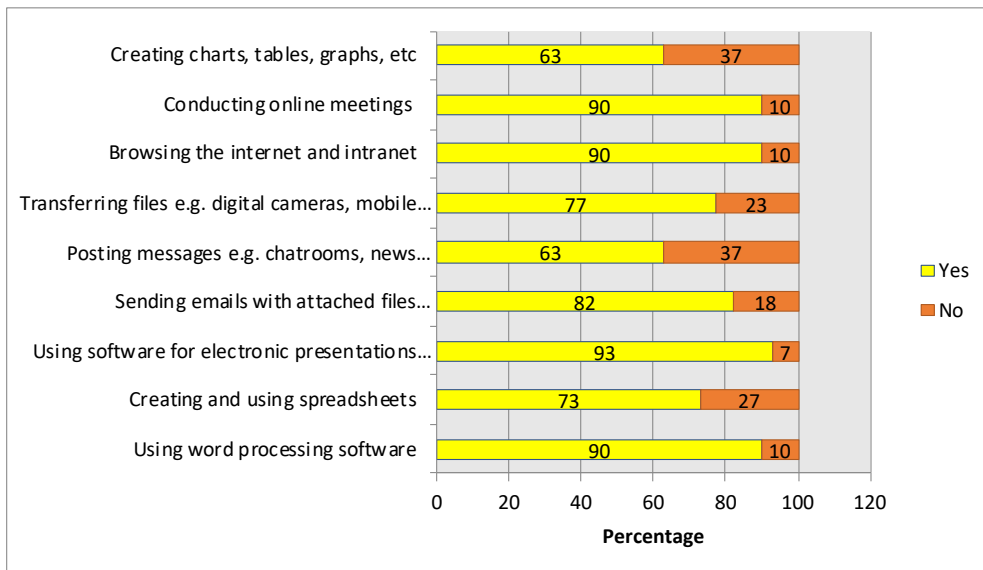
The demand to intensify use of traditional ICT and adopt the innovative technologies in inclusive-based budgeting was motivated by the COVID-19 lockdown measures. It is imperative to determine the level

of readiness within LGs to spread adoption of ICTs that would promote the engagement of citizens in decision-making and enhance budget transparency and accountability. Therefore, in the study, we asked the respondents identified as the technical staff in charge of ICTs, to identify the level of competence focusing on the basic or core skills under their possession, areas of IT specialization, and how they were acquired.

4.4.1 Level of basic competence

Figure 4.12 shows that majority of the respondents possessed the basic IT skills but lacked the hard-core competence need for optimum use of the technologies. Over 90 % had elementary skills needed for basic functionalities like browsing the internet; conduct on-line meetings, word processing and power point presentation. Meanwhile, the findings indicate 27% of the respondents lacked core skills for creating and using of spreadsheets and 37% did not have skills for creating charts, table and graphs as well as posting messages. The shortage demonstrated a competence gap in the ICT functionality in budget preparation, communication, and presentation at the district levels.

Figure 4.12: Level ICT Skills and Competence



4.4.2 Specialization of ICT personnel

Enhanced use of ICT is dependent not only on what and how technology is deployed and used but also the availability of key competencies that anchor the required technical support. These competencies included

installation, operation, and maintenance of technical equipment (including software), network administration, and network security. Therefore, the study asked respondents, to indicate their level of IT specialization and help assess the status and quality of technical support within local governments.

Table 4.3 reveals the level of IT specialization among the respondents by district. The possession of the competencies varied with Moroto and Mbale lacking most of the basic skills. None of the districts had all the required competencies. Almost 70% of the respondents had the necessary competencies in form of computer system administration, technical support, data analysis and data base administrators. Albeit a significant proportion - almost 90 % of the respondents - lacked the core skills for soft engineering and development, web development, user-interface management and systems architects and analysts.

Table 4.3: Level of IT Specialisation by ICT Personnel

ICT personnel competencies	Moroto	Mbarara	Mukono	Mbale	Gulu	Masindi
Software engineers/developers or computer programmers (exclude website, mobile & social media)	X	X	√	X	X	X
Computer/technical support (help desk)	X	√	√	X	√	√
Web-developer	X	X	X	X	X	X
User Interface designer	X	√	X	X	X	X
Systems architects and analysts	X	X	X	X	X	X
Database administrators	X	X	√	X	√	√
Data analyst/scientists	X	√	X	X	√	√
Quality assurance specialists	X	X	X	X	X	X
Network/servers/computer system administrators	X	√	√	X	√	√

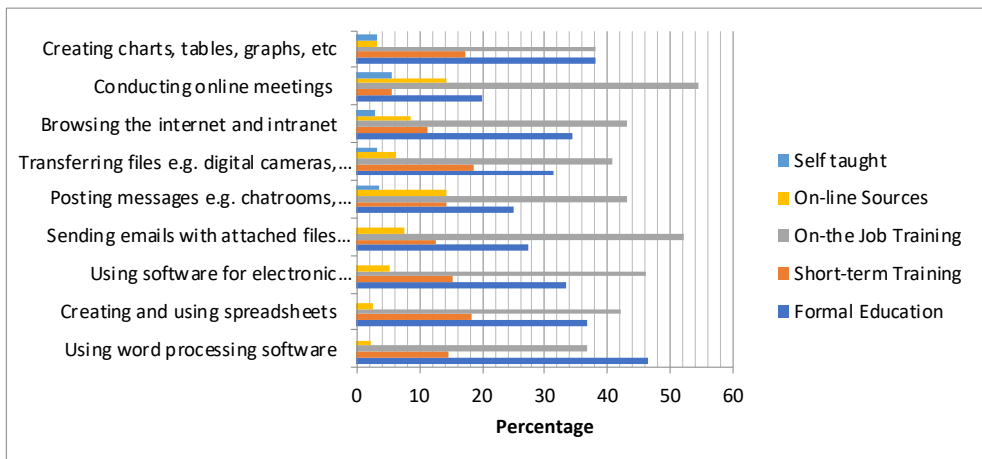
ICT personnel competencies	Moroto	Mbarara	Mukono	Mbale	Gulu	Masindi
IT security specialists	X	√	√	X	√	√
IT service managers/IT project managers	√	√	√	√	√	√

The emerging competence gap underscores the lack of on-site technical support needed to support the functionality of ICT innovations and explains the reasons for dissatisfaction in use of e-government noted in the previous section. For example, failure to address technical breakdowns in a timely manner may, to a large extent, render existing technologies redundant, and their investments seen as wasteful expenditures.

4.4.3 Acquisition of ICT literacy skills

Figure 4.13 demonstrates the common sources of acquisition of IT competencies as submitted by technical respondents. Overall, the most common source of ICT literacy skills is on-job training followed by formal education. Less than 20% of the respondent reported short-term training as the source of the skills for each of discipline.

Figure 4.13: Source of Acquiring ICT Skills



4.5 ICT Infrastructure and Logistical Support

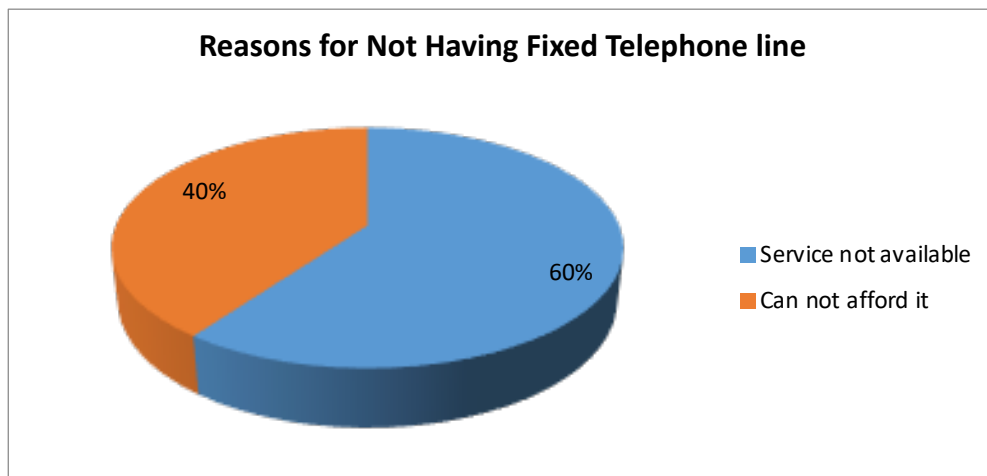
Adequate access and effective usage of ICTs, such as online and virtual meetings, were dependent on reliable computer networks, broadband connectivity, and fiber-optic backbones. These prerequisites anchored all applications and interconnectivity of offices, departments, and centers to the public internet within the LGs. Accordingly, the researchers requested the 6 respondents (ICT personnel) to share their perceptions about the status of both the infrastructure and logistical support for ICT in their LGs. The findings are discussed in the subsequent sections.

4.5.1 Information Centre for public access and technical support

Just 50 percent of the respondents had an Information Centre or a dedicated unit to assist in accessing budget information and provide technical support as deemed appropriate. Districts of Mbarara, Mbale and Mukono had an Information Centre each, and Gulu had a dedicated unit to provide desired ICT support. It was not possible to establish the ownership and financing of the centers but noted that MoFPED had established IFMIS support centers in those districts. It could be that the respondents referred to those IFMIS centers, without sharing information about their origin. More so, it was not possible to ascertain the reason for non-existence of such facility in other districts. However, what was certain was that the absence of a support facility in the districts could, to a large extent, account for the dissatisfaction registered in the use of e-government platforms among some districts.

4.5.2 Fixed telephone line connection and fax

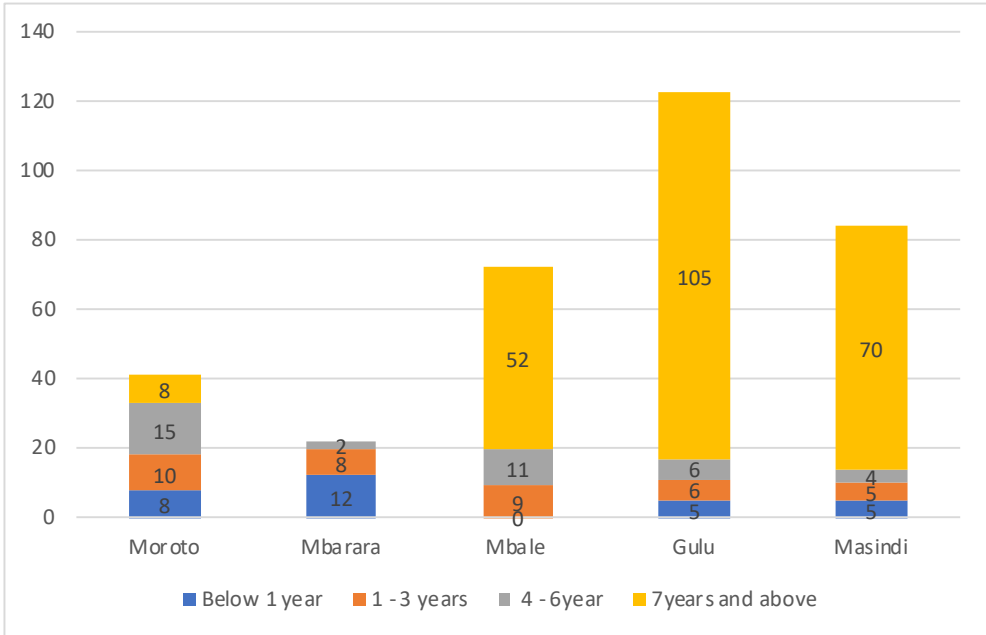
While all respondents underscored the importance of fixed telephone line connection in the administration, only one respondent from Gulu reported availability of the facility. The survey findings indicated that lack of telephony connectivity was a critical bottleneck that hindered good internal network between the numerous government departments spreading over big compounds. Therefore, researchers asked the respondents to give a reason for the absence of the facility. Figure 4.14 shows that 60% of the respondents attributed the absence of telephony to lack of readily available services and 40% attributed it to the inadequate budgetary resources – that constrained the purchase, installation, and maintenance of fixed telephone lines, and in particular the high costs related to installing the lines. It was also mentioned that the technology had become almost obsolete and gradually fading out.

Figure 4.14: Reasons for Not Having Fixed Telephone Lines

4.5.3 Availability and age of computers

The study found that the local administrations of Gulu, Mbale and Masindi districts had the largest number of computers 122, 72 and 84 respectively. The majority were categorized as inefficient being 5 years of age and older. As indicated in Table 4.15 below, the share of the inefficient computers in the three districts is estimated at 86% (Gulu), 72% (Mbale) and 83% (Masindi). The study established that the average life span of computers was 5 years beyond which they were rendered susceptible to inefficiencies. The challenges of 5 year-old computers were many. First, out-datedness reflected a critical shortage of reliable computers required to support the adoption of innovative ICTs. They could hardly support new applications or software rendering them obsolete and liable to crashes. The above 5 years of age-computers tended to be generally inefficient with slow generation of reports and websites took longer to load. The shortcoming explained the reasons that characterized the level of dissatisfaction with e-government system. Meanwhile, any attempt to upgrade the devices needed comprehensive upgrading and regular sophisticated maintenance that was costly and unaffordable to the LGs.

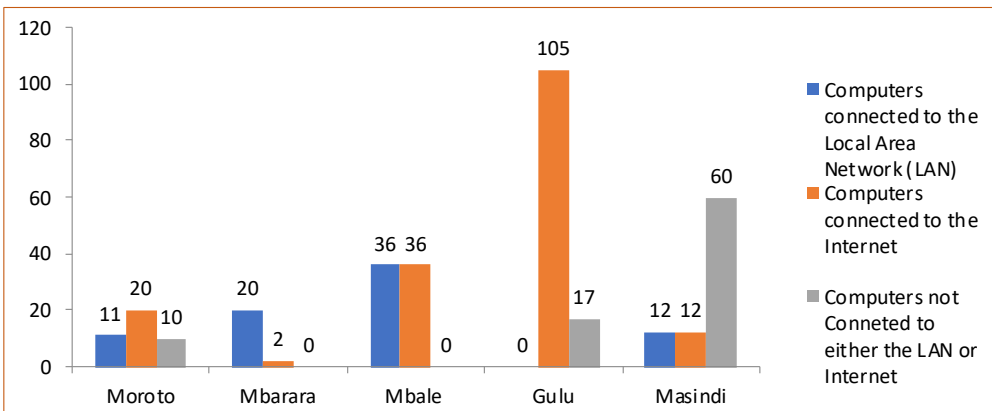
Figure 4.15: Number of Computers Disaggregated by Age



4.5.4 Intranet and network connectivity

The study asked the respondents (ICT staff) whether they had a Local Area Network (LAN). All respondents (100%) reported having a LAN. Overall, five out of the six respondents (80%) indicated that less than 50 % of their computers were connected to the LAN, (see Figure 4.16). It was only Mbarara that had slightly over 90% of its computers connected to the LAN.

Figure 4.16 Number of Computers Connected to the LAN and Internet



4.5.5 Reliability of internet connectivity

The study asked the respondents to indicate the type of internet access and service provider. Figure 4.17 shows that the same proportionate share (50%) of the respondents indicated access to fiber cable and rest to wireless service. Meanwhile, 4 out of 6 respondents (almost 70%) were serviced by NITA-U and the rest by private providers. Although, the respondents accessed the services from different providers, they all reported a reliable service connection.

Figure 4.17-Internet Connectivity

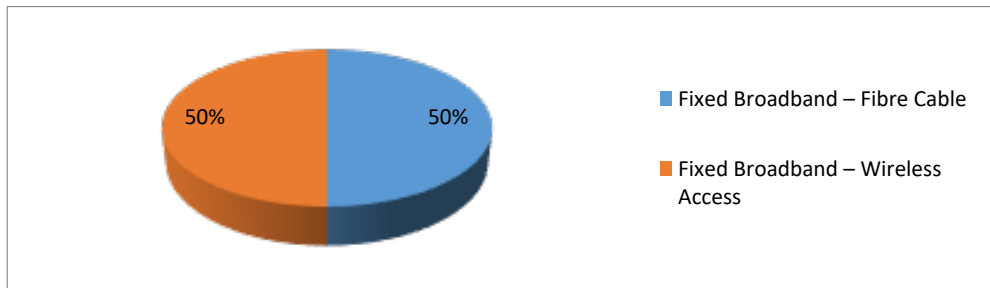


Figure 4.18: Internet Access through Wireless Networks & LG Owned USB Modems

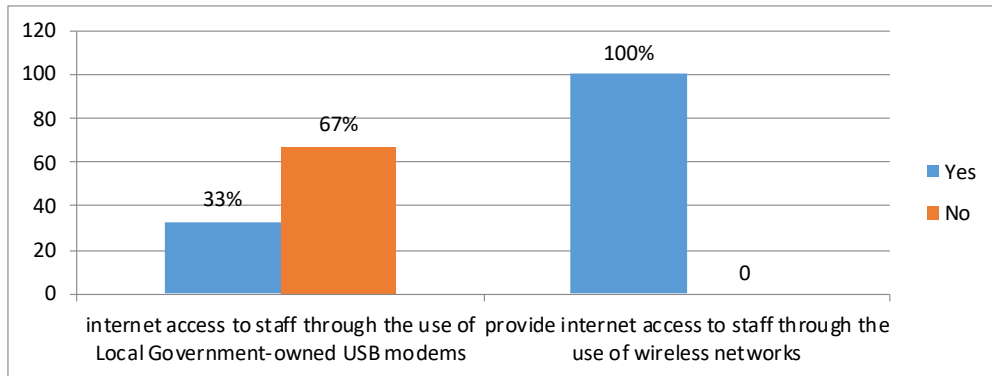
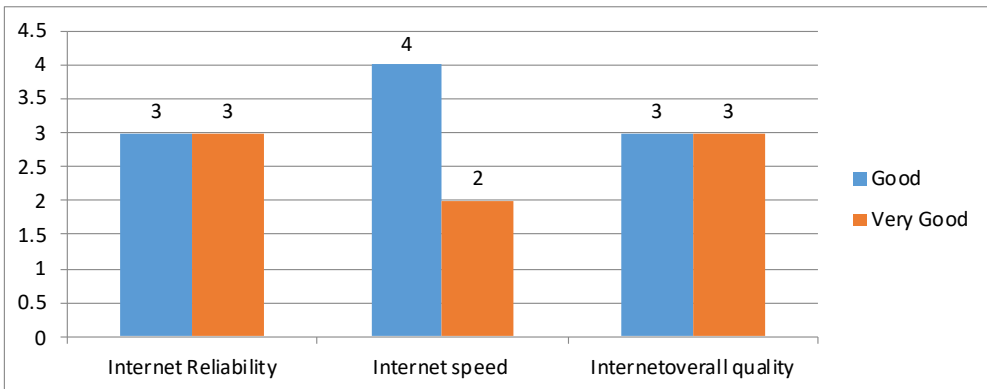


Figure 4.19: Internet Reliability



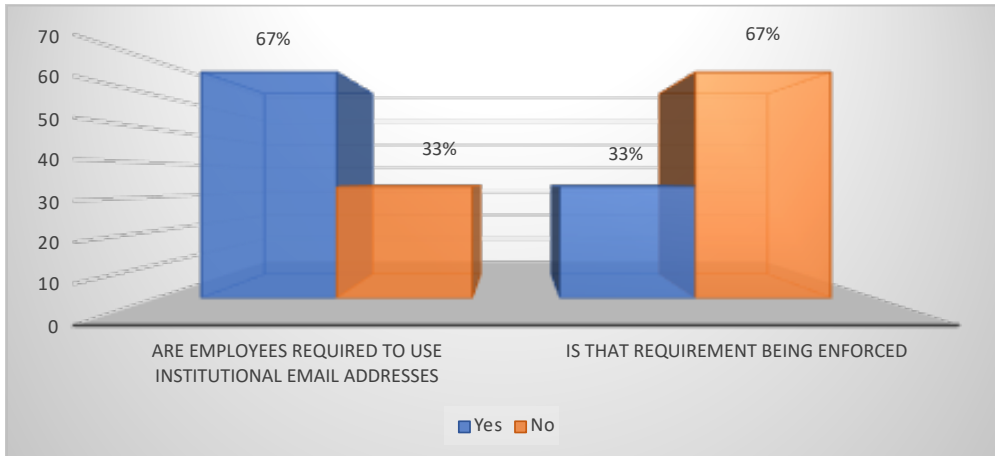
4.5.6 Institutional email address

All respondents reported existence of institutional email addresses to all employees shown in Table 4.1. The employees had remote access to the Local Government e-mail system, and documents or applications (for instance, access systems away from work). However, Figure 4.20 shows that 67 % of respondents reported laxity in enforcement of the requirement to use institutional email addresses for official purposes.

Table 4.1 Showing the Email Domain for the Sampled Districts

District	Email Domain
Gulu	gulu.go.ug
Masindi	masindi.go.ug
Mbale	mbale.go.ug
Mbarara	mbarara.go.ug
Moroto	moroto.go.ug
Mukono	mukono.go.ug

Figure 4.20: Use of Institutional Email Address



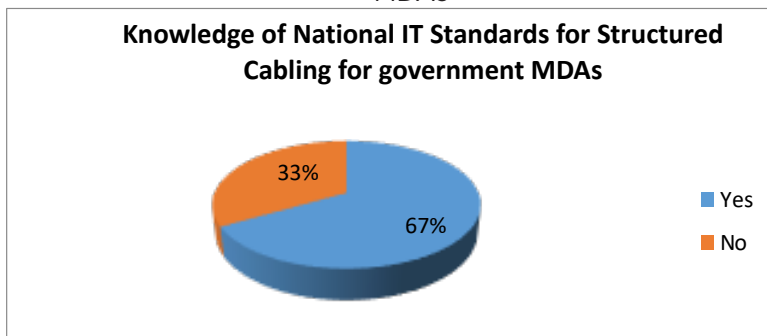
4.6 Software Applications and Security

Government, through NITA-U, issued standards on software and hardware acquisition as well as regulations for information security to be adopted by all MDAS including Local Governments. The study asked the respondents to indicate whether they were aware of the standards and, if yes, to state the challenges they faced in their implementation.

4.6.1 Knowledge of national IT standards for structured cabling for MDAs

Figure 4.21 indicates that almost 70% of the respondents indicated awareness of the national IT standards on software and hardware acquisition as circulated by NITA-U and had adopted internal institutional software upgrade strategies, policies or guidelines in place to guide effective software acquisition and use.

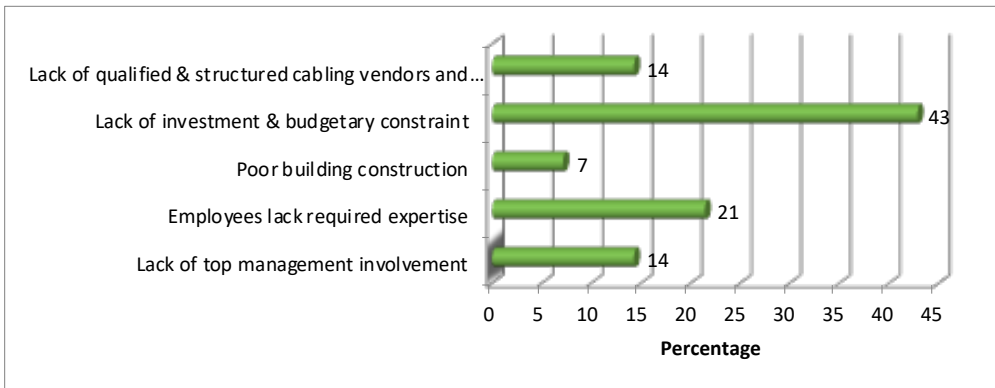
Figure 4.21: Knowledge of National IT Standards for Structured Cabling for MDAs



4.6.2 Enforcement of the national standards

All respondents noted laxity in enforcement of the standards. The researchers asked them to indicate the major reasons that constrained enforcement of the standards. Figure 4.22 shows that 43% of the respondents stated limited investment and budgetary resources as the major bottleneck, and 21 % said lack of required literacy expertise among staff. 14% of the respondents singled out inadequate top management commitment to use of ICTs, and lack of qualified software and hardware suppliers.

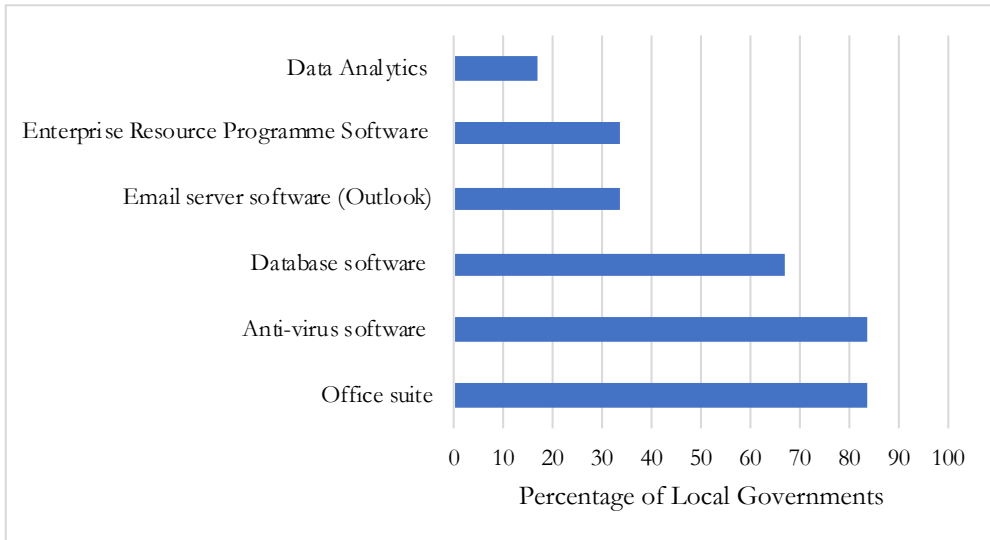
Figure 4.22: Challenges Constraining Implementation of the National Standards



4.6.3 Software applications and security

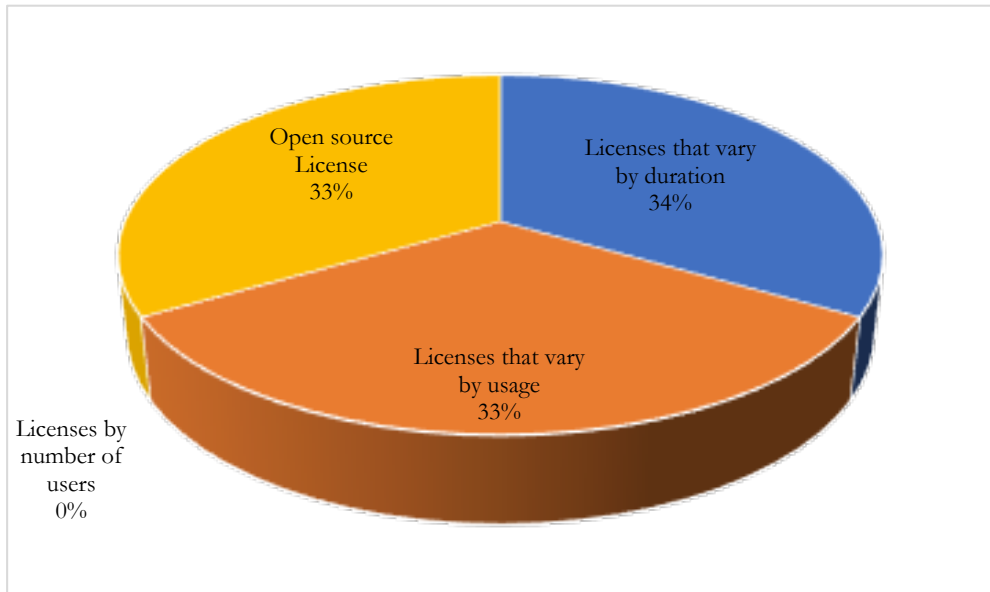
Figure 4.23 shows that over 80% of the respondents stated that they had acquired office suite office's productivity software (word processor, spreadsheet, and presentation), and anti-virus software. Slightly over 60% had acquired database software. Only 33% respondents (one out of the six) declared access to enterprise resource management software and less than 20% had accessed like data analytics applications.

Figure 4.23: Extent of Use of Software Applications in Sampled Districts



In addition, the study asked the respondents about the type of software license types bought by the LG. 34% of the respondents had licenses that varied by duration; 33% access open-source license, and 33% have licenses that vary by usage as shown in Figure 4.24.

Figure 4.24 Type of Software Licences in LGs



With respect to security, only 50% of the respondents had formal

policies for addressing information security. Likewise, 50 % of the respondents reported owning server rooms or data center and disasters recovery center. Over 60% of the respondents stated that their LGs had appointed personnel responsible for information security and 50% indicated availability of a personnel responsible for disaster discovery and business continuity. The findings indicated inadequate institutional competence to mitigate against security risks in using ICTs within local administrations.

4.7 Non-State actors and use of ICT in BTA

Section 2.3 indicated that Ugandan non-state actors like, civil society organizations and media, have been instrumental in enhancing budget transparency and building citizen capacity to demand accountability. Accordingly, the study, during the key informants' interviews, asked the representatives of sampled NGOs and Media houses to state the commonly used ICT or platform to promote their engagement in BTA. Focus was on three areas, namely: sharing budget information, budget consultations and dissemination on of budget performance.

The discussions revealed that all respondents used multiple of ICTs to undertake budget transparency activities but at varied levels. This made it difficult to demarcate one single or specific ICT being used for BTA functions. The responses were captured as follows:

Firstly, the respondents used multiple ICTs to simplify and share budget information to citizens, especially, at Lower Local Government levels:

“As an organization, we have been using zoom since lockdown was put in place especially when we are consulting with partners and we also have a Face book page which helps us to do all those activities that you have mentioned. But in terms of sharing information, consultations and dissemination of budget performance reports, we have regular radio talk show programs on every Monday at IUIU FM, Tuesday and Saturday at Elgon FM, Step FM on Saturdays. And some of the radio talk shows are paid while others are because of our good working relationship with them and invite us as experts on budgeting transparency and accountability. Occasionally, we also use TVs like Step Television to engage citizens and in regard budget transparency and accountability.” KII- NGO-Mbale District.

“We have to note that of recent, the traditional media channels -

common one being broadcasting, involves radio and television ... used in sharing budget information due to the fact that they are easy to access for example radio transmit in languages that are easy. ... there are also print media where we cater for the literate ones who can read. But whatever we broadcast or transmit either on radio, television and print, we normally have that version carried on social media for example we have media platforms, we have a Facebook page, twitter handle, so that information on budgets is loaded there to cater for the audiences probably that might not listen to the radio or might not watch tv or might not have access to the paper but can access it on internet. Majorly I would say those are the platforms normally used to disseminate information on budgets.” KII- Media - Mbarara District.

“... we have got the new technology of Whatsapp and face book ... to disseminate budget information too, ... targeting around 75 per cent of youth above 18 years who can access internet or an average of 50 per cent who can access internet through their phone, others have computers because they are university students. So, once you have information disseminated through Facebook and what Sapp it can reach at least a good number of them.” KII-NGO - Mbarara District.

“We use many platforms to sharing information on draft annual budget policies and spending decisions. These include social media platform; radio announcements, sports giggles; print media- posters and booklets, participatory budget clubs - 21 districts which are charged with monitoring, consultations and engagement of duty bearers.” KII-NGO- CSBAG

Second, the non-state actors had also adopted various platforms to engage citizens in budget consultation at all levels of government. The study revealed varied initiatives ranging from building capacity of citizens to lobby and influence budgetary decisions; enhancing their budget literacy to facilitate their participation in budget consultation at both the center and local governments; to mobilization of citizens into advocacy groups that can effectively influence decisions, monitor service delivery and demand for accountability- as quoted below:

“When consulting with the public, as an organization, we use phones and on this we contact the key people in the community like LC Is because we have their contacts and they give us the information that we deserve but also whenever we are on radio talk shows, people call in and inform us about how they want things to be done.” KII-NGO- Mbale District.

“We are targeting women groups ... in trainings related to service delivery and making leaders accountable to the community. The dialogues were organized right from community to the District level and vice – visa. What happens is that we bring from community critical issues to the stakeholders that hold them accountable and respond to the issues that are brought from the communities.” KII- NGO-Moroto District.

“Mega FM as a radio has got a numerous citizens program known as” KABAKE”, TE YAT, THE BIG BREAKFAST SHOW etc. All these programs at least have at least the component of budget transparency and accountability where the presenters engaged with the citizen’s issues relating to the budget. As a journalist I have been using my phone and recorder to conduct interviews with opinion leaders and members of the public to seek their views on matters pertaining the perceptions on the budgeting processes. The old system of public meeting is still ongoing and very popular in most local governments.” KII-Media - Gulu District.

“To promote consultation in budgeting, we publish evidence-based policy briefs for key sectors – Agriculture, Health, Water, Education and Accountability. The briefs are intended to focus the stakeholders on enhanced awareness, openness, information and shared on CSBAG website and Radio West and TV.” KII-NGO -CSBAG.

“Our usual unique method of radio talk shows code named the youth parliament on radio kitara which runs every Saturday has been much helpful on consulting the public in budget decision making. The youth councilors and the youth council leaders are always hosted on radio to consult the public especially the youth on key budget decisions before they are passed. The face book and WhatsApp pages have also been much helpful in consulting the youth on budget issues which are always shared with the district leaders especially during budget conferences.” KII-Media -Masindi District.

Thirdly, study captured the modalities adopted to dissemination of information budget performance as follows:

“Again, as KAWUO we have a modality of information dissemination, is that sometimes we print T-shirts, CAPs, like this one Am putting on and give to the community. In this T-shirts we write the roles and responsibilities of the community persons. We have also printed antennal bags that we gave them especially to the pregnant mothers. We speak to them on their responsibilities and their involvement on

budgetary process determining the services they need.” KII- NGO- Moroto District.

“... we can use local newspapers to disseminate budget information to the public, examples include the ORUMURI AND the ORUSHENDAS that can help to inform the public issues in the budgets than publishing in the national media where most locals may not be in position to get the message in English. These days we read news on the internet, so we can still have e-newspapers talking about budget information on-line.” KII-Media – Mbarara District

“... as a radio station, we provide airtime to the duty bearers to come and share with the public on the budget performance at least every quarter. We also ensure that we share these reports when we access them on our social media platforms especially WhatsApp and face book. Although sometimes it is not easy to access them when some leaders at the district and the municipality do not easily share them with the media.” KII- Media - Masindi District.

“RDP Uganda values much the power of radio and dissemination is done through the radio programs in the district. When we attend the sectoral committee meetings, we pick important information which is shared in hard copies and used by the Youth to disseminate through radio. The other social media platforms also play a big role in disseminating budget performances to the citizens. The youth have actually embraced WhatsApp and face book which RDPP Uganda has also heavily invested in so that they share the information on budget performance especially from community department.” KII- NGO -Masindi District.

Furthermore, during the COVID-19 lock down, the non-state actors, also embraced the opportunity of using multiple ICTs to sustain the long-standing engagement with LGs in the budget process. The findings reveal a paradigm shift from conventional to unorthodox approach and varied options ranging from a “no change scenario” to adoption of multiple ICT platforms. The responses are as illustrated as follows:

“Before COVID-19, we used to engage citizens in direct/physical contact but when the pandemic was announced in Uganda, the government passed guidelines on how to engage in meetings without endangering the lives of Ugandans. So, we have been having meetings on zoom, video conferencing, and using all other available platforms like Facebook, WhatsApp and also meeting a reduced number of

people while abiding with the guidelines” - KII-NGO-Mbale.

“We noted that the district administration has tried to adopt social media platforms like WhatsApp and face book and many technical people have embraced this innovation. They have also started up platforms for the district where much information is shared. The district has also revamped the website and much information can now be got on the website. Some technical people and politicians have also embraced zoom Meeting Avenue and they are able to communicate to the citizens via zoom and I have to say RDP Uganda has played a big role here.” KII- NGO -Masindi District.

“It is indeed true that COVID-19 made local government and civil society organizations to adopt the use of different ICT technologies to help in the implementation of service delivery to the citizens and this is not only in Gulu but now globally. The common ICT platform that we used is first of all our radio Mega FM to disseminate information. As a journalist we used our phones, cameras and recorders to get the required information from difference sources which later become news and later results to talk shows. We also shared information from our platforms like the Facebook page for the radio. We equally make phone calls where need be.” KII-Media-Mbale District.

4.8 Obstacles to ICT Use in BTA

4.8.1 Context

A World Bank Study^[23] indicated that effective use of ICTs depends on how they were used and for what purpose, and noted that ICTs do not work for everyone, everywhere and in the same way. The study alluded that there are so many factors that affected the use of ICT and their impact on the purpose - budget transparency and accountability- is also varied. Accordingly, the study sought to seek views of the key informants like councilors and other stakeholders, on the obstacles that prevent effective use of ICTs. In addition to the constraints shared by technocrats and captured in section 4.6, the discussion with the key informants revealed other obstacles that undermine a conducive environment needed to foster use of ICTs in budgetary decision making, sharing information and accountability to the citizens. The

23 World Bank: World Development Report 2016 Digital Dividends on Best Practices and Lessons Learned in ICT Sector Innovation: A Case Study of Israel Authors Dr. Daphne Getz and Dr. Itzhak Goldberg

problems related to limited appreciation of benefits of transparency and accountability of public funds; digital divide in access and use of ICT platforms and gadgets; and limited technology functional literacy,

4.8.2 Limited value attached to Budget Transparency Accountability

The responses underscored the low appreciation of concept and benefits of budget transparency and accountability among stakeholders. The finding demotivates the stakeholders from using ICT in sharing budget information and fostering citizenry engagement in inclusive budget decision-making and accountability of public expenditure. The concerns are illustrated below:

“They (ICTs) are very useful since they have every information needed for the public to facilitate debates on the budget. However, many of the citizens do not mind about local government budgets not minding much about them. If the public was very keen enough, they would be having debates almost every day on the social media platforms, but many wait for the budget conferences.” KII-Councilor - Masindi.

“The culture of good governance, openness, and accountability is still missing in many local governments ... the assumption usually made is that lower local governments beyond the district level, are not educated and thus normally ignored in introduction of new reforms. Accordingly, many councillors and technocrats have not been enthusiastic to embrace the ICT platforms nor forge partnerships with NGOs to pursue inclusive budgeting.” KII- Department of Inspection-MoLG.

“The government is sometimes reluctant to share budget information. Therefore, budget transparency initiatives are undertaken by few CSO and hardly known by the rural people. In Bwijanga (a lower local entity) We have mobilized the youth through social media like face book to help them engage in budget consultation within the district.” KII-Councilor -Mbale.

4.8.3 Limited perception on benefits of ICTs

Second, is the negative perception or mindset towards use of ICT which was rampant among Councilors and Civil Servants in the LGs. Negative mindset is a common problem that hinders successful implementation of reforms aimed at using the various technologies in BTA within Sub-Saharan Africa. A similar experience was cited in Nigeria, where a study

on using ICT in the education sector^[24] illustrated that importance of ICT ownership in the use of ICT by stating that, “*innovation can only happen when all those who will be affected, whether directly or indirectly, know exactly why such an innovation is being introduced, what the implications are on their lives, and what part they can play in ensuring its success.*”

Similar experiences from the study are shared below:

“Secondly, interest of leaders – as I told you, we have people who are urban, rural and island and have different orientation. Like people who are coming from the Lakes or Island, the counsellors not interested in ICTs.” KII- Councillor -Mukono District.

“... one of the biggest challenges of local government is the commitment to use technology which is still very poor. This shortcoming has undermined the level of prioritization for access and use of ICT in the annual budgets. I would love to see interventions where government is buying smart phones and supporting the lower communities to secure and use budget information.” KII- Councilor- Mukono District.

“But the challenge is — it is exceedingly difficult to share that information with the councilors. You know some of these councilors don’t have email accounts. You don’t easily get to them unless you give them hard copy of the budget.” KII-Councilor-Gulu District

“It is true that ICTs facilitates timely spread of the information to the public, but the problem is that in our community: those who are using these ICTs are limited in number; and worse still, have not fully migrated from analogue to digital world of accessing information.” KII-Councilor- _Mukono District.

4.8.4 Affordability of ICT gadgets and related services

The study findings reveal the high cost of ICT gadgets and related service that created a digital divide in access and use of innovation communication technology among the citizenry in local governments, as stated:

“Many of our rural people do not own smartphones and those who do - cannot afford to but data and OTT. Nor can they read, internalize the message or data which constrains the feedback expected of them.”

24 E. F. Ogbomo: ISSUES AND CHALLENGES IN THE USE OF INFORMATION COMMUNICATION TECHNOLOGY (ICTs) IN EDUCATION, Journal of Information and Knowledge Management, Volume 2(1), 2011.

KII-Councilor- Mbale District.

“Lastly, the youth who should have been embracing ICT are very poor and government just aggravated the problem by putting a tax on use of social media, it is like telling your child to go school and you are not giving them fees, what do you expect.” KII-Councilor Masindi District.

“... even those who have the technologies may not have data (bundles) time to log onto the platforms to access information. The third challenge regards costs because in this lockdown you cannot tell a person to forego sugar, salt to buy data and OTT to waste on face book and others, it is impossible.” KII- Councilor -Mbale District.

“Sometimes you also limited by the kind of gadget for example if you don’t have a smart phone and you have these old phones of ours to access face book or WhatsApp. Sometimes you don’t have the radio and there is a program going on radio or you have radio, but you don’t have the battery. There are lots of challenges involved.” KII-Councilor – Gulu District.

4.8.5 Limited digital literacy

Another challenge is the limited IT functional literacy that posed as obstacle to using the ICTs. The findings indicated literacy as common problem among stakeholders, regardless of the level of education. However, it stood out as a critical challenge because most citizens in LGs had very low education or were literate. The findings indicated that the citizens lacked basic skills that were required to use the IT gadgets to perform the functions related to retrieving, analysis of budget information and providing feedback as cited that:

“The major challenge is when the councilors, especially at lower government level, do not know how to read and write. Even when they (budget meetings) project with power point presentation, they cannot read and even when provided with hard copies still the same challenge. This is a challenge in budget approval and dissemination to the communities. They only get to know the total figures of the budget.” KII- -Councilor -Moroto District.

“It is very challenging to engage with our community to a discussion. So, when you put something like ICT (time constrained ZOOM) you don’t give time for somebody to discuss. When it comes to issues of figures which need to be explanation, ICT cannot allow people to give comprehensive information needed by our community whose level of

understanding is still very low - whereby you need them to be engaged in a discussion so that somebody knows exactly what is happening. Otherwise giving only the information to what is happening with ICT is very difficult.” KII-Councilor -Gulu District.

“County based officials must come to the District to access documents and share with their locals. It is also true that most of our staff and the politicians are not ICT friendly and some people even technocrats can hardly write a sentence on a computer with ease. Most of them were spoilt by the availability of secretaries who normally do the computer and ICT work for them.” KII-Councilor -Masindi District.

“... because of limited appreciation of benefits of ICTs coupled with low technology literacy, many councilors and civil servants still demand hard copies and continue to challenge the legal status and effectiveness of technologies like on-line meeting, ZOOM meetings.” KII-Department of Inspection-MoLG.

4.8.6 Competence and capacity building challenges

The findings reveal that capacity building poses the biggest hurdle in the use of ICTs to strengthen budget transparency and accountability in LGs. The interviewees noted gaps in many competencies required by stakeholders carrying out varied responsibilities in BTA. Some of the views from the respondents include the following:

“... Lack of basic technical ICT skills among technical heads of departments and ICT personnel to support IT functionality in the LGs.” KII-Directorate of Budget - MoFPED.

“Due to limited IT functional literacy among heads of departments, most of IT- related work is delegated to one ICT personnel – who eventually gets overwhelmed with the workload and retires.” KII - Department for Inspection - MOLG.

4.8.7 Costly investment and maintenance of ICT

Finally, is the lack of ICT infrastructure that has posed the biggest bottleneck to the realization of the full potential of the technologies in BTA. The analysis demonstrates challenges that are varied and include: (i) financing the cost of ICT use in the entire LG administration (ii) inability to meet the expenditure demands for ICT against competing needs from other priorities (iii) short lived funding of e-government initiated by the center, as well as (iv) unsteady and inadequate electrical power supply,

especially in rural based areas. The concerns are narrated by some key informants as follows:

“... most of these ICT tools are very expensive and cannot be afforded by our people thus limiting their participation in their usage. The second issue may be about power especially considering the fact our rural areas that we represent do not have power and even where citizens may have ICT tools and can access the platforms, they may not have power on their phone until when they come to a nearby trading centre or town to charge their phones which may be costly but also by the time they realize, information has passed.” KII-Councilor – Mbale District.

“And in village, power is also a problem and when you start using this IT because we always use our phones, the batteries cannot last for so long. You can be online, and someone just goes off and therefore it creates a problem?” KII - Councilor -Mbale District.

“The gadgets to be used for ICT are also minimal and you find the whole department with one old computer which is a big problem like in finance, the old computers which were using Navision as a software package are the ones still being used when the department is now using financial management system.” KII-Councilor - Masindi District.

“Secondly, we have just recruited an IT officer, a year back and we have not yet gathered information and we are soon just trying to install Wi-Fi but in most buildings around apart from the main building we don't have Wi-Fi and they don't give us airtime, data which I thought each office should be given Wi-Fi as we are given this intercom so that we can at least be online so that could help us send information easily, share information easily but these technical people have taken that as an advantage to not send reports – they say ‘ahh, didn't you receive? I thought I sent the message. I don't have your email.” KII - Councillor-Mukono District.

SECTION 5: LESSONS LEARNT

The global outbreak of COVID-19 in late 2019 set a precedent for unconventional approaches to participatory decision-making. The COVID 19-pandemic lockdown measures, including social distancing, working online/at home and wearing masks, had a far-reaching impact on the inclusiveness of the budgetary decision-making for fiscal year 2020/21. Albeit the situation set a paradigm shift resulting into rapid exploration of information and communication technologies (ICTs) - presenting an increasing array of ICT solutions for citizens and government to engage on matters related to prioritization and accountability of public expenditure- as demonstrated on Box 5.1. While, LGs pose unique context and challenges, the study suggests that this trend is likely to pick momentum as the ICT availability expands and cost of access and use continues to decline. Further the momentum, as demonstrated by impact of COVID-19 on use of ICT, can only be sustained with embracing a supportive policy environment and interventions to address the existing bottlenecks and threats, established by the study.

Box 5.1 Prospects for Adoption of Innovative ICT

At the national level, the impact of the lockdown measures demonstrated an unprecedented adaptation of digital systems in business processes in all sectors and at various levels of Government. The study reveals that COVID-19 lockdown compelled the policy makers, technocrats and civil society to exploit the potentials in application of IT platforms in decision-making and as a result enhanced appreciation of the value and importance of ICT in BTA. MoFPED, in its publication BMAU Briefing Paper ; demonstrated change in deliberation, sensitisation, and dissemination of information on critical issues formerly presented in conference halls to television and online platforms using Zoom, Webex, Facebook, television and other applications. The Paper applauded the shift that have reportedly cut costs by over 60% (transport refund, meals, venue costs) and yet increased the audience and participation within and outside the country. The e-participation also enhanced rapid decision making by authorities based on real-time data and analytics.

Source: MoFPED Report - Harnessing digital innovations under the COVID-19 pandemic: A case of Uganda's ICT Sector. BMAU Briefing Paper (7/20), May 2020

5.1 Digital Divide - Inclusive Considerations

The study findings demonstrate the divide between access and use of

ICTs in certain population segments, for instance, high income versus low-income as well as urban and rural communities. The divide is largely attributed to lack of digital infrastructure, affordability issues and skill gaps. According to the recent G20 Insights on Digital Infrastructure, the digital divide commonly encompasses two main aspects, (i) the conditions to access ICTs from the supply side of digital infrastructures and services and (ii) the motivations and abilities in using ICTs and internet services. The latter affects emerging consumption patterns, and the uptake of new devices and applications (for instance, smartphones, tablets, smart TVs).

Within the respondent LG, the evidence demonstrates disparities in access and use to ICTs at different levels: (i) between district and lower governments; (ii) within and between levels of duty bearers (councilors and technocrats; (iii) within and across a given community, and (iv) between people with and without the digital literacy and skills to utilize technologies. The digital divide creates and reinforces inequalities in citizenry engagement in budget transparency. The differentials have been demonstrated while using innovative technologies during the COVID-19 lockdown.

In addition, the study illustrates that many citizens are illiterate and can hardly communicate in English (official language of government) and hence would not be able read and analyze the budget information shared on their phones or on-line. The citizens with vision impairments were also singled out as a special disadvantaged group that could not easily gather information, prepare talks and papers, and even communicate more using ICT. It was also become evident that many Councilors, in the LLGs and Lower Income Segments of the population are less educated and thus are more inclined to engage less with ICT-led interventions. On the contrary, the study also underscored that e Councilors and staff, at the district level, tend to be more affluent, educated and likely to afford smartphones but are not necessarily digital literate. Majority preferred face-to-face meetings.

It is vital to enhance access to ICTs and to promote technology literacy which is fundamental for effective use of ICT. Digital literacy refers to the skills of searching for, discerning, and producing information, as well as the critical use of new media for full participation in society. The recent adoption of innovative technologies, like Zoom meeting and sharing budget information on WhatsApp during the budgeting process in LGs,

were done without a careful capacity needs assessment. The reform marginalized those who did not own smart phones and or lacked the requisite technology literacy.

Digital divide issues have not been prioritized in the design, access, and use of ICT in a timely and systematic. Policies need to intentionally bridge this divide to bring ICTs, and digital literacy to all stakeholders, not just those who are easiest to reach. Assessments on how stakeholders use (or do not use) devices and engage with budget transparency and accountability should be continuously undertaken and used to inform and improve ICT aligned with community contexts. Therefore, technology or digital literacy becomes an important consideration for curriculum in both formal, informal and adult functional education.

5.2 Access and Affordability of ICT Infrastructure

The study reveals the inadequate ICT infrastructure poses a threat to the outreach and effectiveness of ICT services in rural or remote-based local governments. The gap is varied and covers several issues, to mention a few, ineffective and insufficient computers, unreliable computer networks, inadequate broadband connectivity, lack of access to fiber-optic backbones for all the bandwidth applications - needed to interconnect offices, departments in LGs. For instance, only 50 % of the respondents were connected to NBI indicating a nation-wide connectivity issue that is yet to be addressed by the NBI project. In addition, the cost of ownership had also undermined access to and use of ICT for budget transparency activities. Furthermore, the irregular supply of electrical power had further crippled the use of communications technologies, especially, in the rural-based LGs. Such challenges, if not addressed, will continue to pose as obstacles to any ICT initiatives aimed at promoting local governance including budget transparency and accountability. Several stakeholders have floated potential solutions to address the heavy cost of investment and maintenance of ICT- which include electrical wires and installation versus underground NBI. The options must be weighed and appraised to inform the least cost strategy to address the digital divide.

5.3 Institutional Competence and Capacity Building

The study revealed the existence of weak institutional ICT competence

which is varied within the LGs and posed as a significant hindrance to use of ICTs in budget transparency related activities. The competence gaps relate to the following imperatives: (i) optimum level of understanding of the technologies and competencies to use them effectively; (ii) sufficient level of technological literacy that is required to spearhead the learning and use of the platforms; (iii) technical support to foster functionality and sustainability of ICTs in the LG administration.

While the respondents acknowledged possession of basic ICT skills, they admitted a lack of advanced competence in the LGs, largely attributed to high turnover. The findings illustrated critical gaps in the hard-core skills related to management of the software, feedback management and provision of technical support for the upkeep of both software and hardware as well as continuous upgrading of the technologies. A typical example is the shortage of content development skills that has prevented update of the district websites rendering them redundant and irrelevant. Government is cognizant of the skill shortage and currently implementing a capacity building initiative, led by MIT&NG, to deploy communication and ICT technical staff in all MDAs, including LGs. In addition, MoFPED has established regional technical assistance centers, to provide technical support to the adoption of IFMIS - an e-government system for public financial management in LGs.

Government needs to prioritize the undertakings to address the competence gaps that constrain adoption of ICTs and e-government, including budget transparency and accountability. The undertakings should include a capacity needs assessment to guide the formulation of a well sequenced and multi-disciplinary capacity enhancement program tailored to suit the specific needs of the LGs. The initiatives could include formal training programs to enhance knowledge and skill acquisition among the key staff and Councilors; training of trainers to support the transfer of skills and provision of technical support at regional level and hands-on training program targeting end-users.

5.4 Upward Transparency versus Down Transparency

As demonstrated by the study, Central Government, in pursuance of e-government, has prioritized the upward transparency and accountability within local administration. Many of the digital solutions have encouraged information flow from the lower governments to

the center. Many of the ICT based initiatives in LGs are driven by the Central Government to ensure its access to data and information on financial data, spending priorities, departmental budget allocations, and government spending. On the contrary, the LGs have made limited effort to encourage opportunity for the public or citizens to engage in the budget decision-making as well as monitor, track, and provide a feedback on the use of public resources frustrating an opportunity for downward budget transparency.

Albeit, the Central Government, working with non-state actors, has also pursued downward accountability but efforts have been limited in coverage and neither effective nor sustainable. The study reveals that non-state actors, sometimes collaborating with the Central Government, have been instrumental in promoting BTA. They have provided platforms in which citizens can engage with government, report issues, and secure a feedback on issues of expenditure. Such platforms included radio talk shows, airing budget consultations, and community capacity building in budget advocacy but had limited coverage and were not always sustainable. For example, during period 2013-2016, Government, through MoFPED, launched a BTI, executed by CSOs and funded by donors that delivered the following ICT platforms: (i) a budget information website that made an unprecedented amount of budget information available to the public; and (ii) Toll-free Hotline in MoFPED, to serve as the main source of information to those without internet access, or those with low literacy levels. The efforts were intended to address the downward transparency and compliment upward transparency initiatives^[25]. However, the desired objectives were not fully achieved because of issues related to inability to sustain the demand from citizens and intermediaries for budget information, inadequate capacity to use BTI tools for budget transparency work, and lack of a robust feedback loop, especially from central government, needed to respond to issues raised by the citizens^[26].

25 Initiatives included: Government Citizens Interaction Centre (GCIC), or Government and Community public accountability meetings at central government, local government or community levels (often known as Barazas), or Government information 'spots' provided on media platforms to inform the public about important ministerial issues and provide quick access especially to Parliamentarians needing fast access to this information.

26 Republic of Uganda (2018): Uganda Budget Transparency and Accountability Strategy, draft (version 2), April 2018. Funded under the Budget Strengthening Initiative of the Overseas Development Institute.

Accordingly, a successful ICT solution for budget transparency initiatives would need to mainstream mechanisms that promote effective upward and downward budget transparency. The mechanisms or interventions would motivate and support the ordinary citizens and civil society organizations (CSOs) to pursue the following undertakings: (i) access information about how public resources are allocated and used; (ii) examine whether government officials are good stewards of public funds, (iii) and hold duty bearers to account for the impact of public expenditure on their development needs on a regular and sustainable basis.

5.5 Regulatory backing of Virtual Decision-making

The study underscored the need to provide a regulatory framework to authenticate and guide consultations and decisions undertaken as on-line or virtual meetings. We noted that some Councilors refuted the decisions undertaken in small committees constituted from the District Councils which was in tandem with SOPs during the preparation of 2021/2022 Budget framework. Meanwhile, others contested discussing and debating the budget estimates using on-line documents. They argued that the Law provides for use of hard copies and entire forum of the DC or quorum. It became evident that the CG had not instituted the relevant regulatory framework to authenticate the on-line discussion, recording and decision-making. The central government must pay attention to the operational regulatory framework for on-line decision-making.

5.6 Need for a Holistic view of Budget Transparency and Accountability

There is a big push to find the best technology solutions to promote upward and downward transparency during COVID-19 response. This is understandable, given the significant potential that technology offers. However, lessons from study show that simply introducing a mobile application, like a WhatsApp, no matter how powerful it may be, does not lead to improved sharing and use of budget information and effective engagement with citizens. It also become evident that ICTs should be seen as a potentially helpful tool, rather than a panacea for budget transparency. ICTs does not work for everyone, everywhere, and in the same way. ICT driven budget transparency initiatives can reach their

full potential only if they are fully integrated within a robust budgeting transparency and accountability practice.

The study shows that ICT - interventions needed to be fully integrated with in public financial management reform program, to be successful in LGs. Sustained pursuit of comprehensive governance reforms provides a foundation for successful implementation of ICT based initiatives that can easily demonstrate their relevance and usefulness. However, if, for instance, as the study reveals, the councilors and technical staff are unable or refuse to use ICTs irrespectively, then the use of ICTs can hardly takeoff, and much less be sustained over the long term. Furthermore, we note that while the non-state actors perform the role of strong visionaries and are willing to challenge that status quo and help promote down transparency, their contribution remains limited and not sustainable.

A robust transparency mechanism is essential to laying a foundation for use of appropriate ICT solutions and would need the following imperatives: LG demonstration of a strong political commitment to pursue budget transparency and accountability; strong capacity-building processes to enhance transparency measures; and buy-in from all stakeholders who are responsible for promoting a credible budget - including LLG staff, District staff, Councilors, and key responsible national ministries. It is imperative that leaders and technocrats acquire good understanding of the purpose of budget transparency and accountability to motivate both the use of innovative ICTs and prioritization of the corresponding requirements for their successful adoption.

SECTION 6: RECOMMENDATIONS

The study has shown that the use of ICT has a potential and significant impact on enhanced budget transparency and accountability. It is imperative that LGs understand the critical role of ICT in e-governance and modern Local Economic Development. Access and use of ICTs should also be perceived as legitimate, innovative, and useful mechanism that can enhance the capacity of citizens, duty bearers and councillors to pursue democratic governance. A combined and effective use of technologies will help convene the stakeholders, like the public sector, civil society and other actors, into a platform that allows sharing of budget information, participation, consultations, monitoring and accounting for public funds. In view of this, policymakers, and duty bearers at central and local government levels need to pay more attention to access to ICT trends and useability to ensure that the potential gains are fully maximized. Accordingly, the study submits several important policy implications and interventions for consideration by policymakers.

6.1 Enhanced Access and Use of ICT (Closing the Digital Divide)

While enhancing physical access to the ICT is most essential, interventions to foster digital literacy among the different sects of the population, are equally important. It is imperative that government, working closely with non-stakeholders, adopts measures to address the inequalities in access and use of ICT within in the different sects of the communities or stakeholders. Accordingly, we recommend the following undertakings:

- a. Assessment of the scope and impact of obstacles to access and use of ICT which are varied within different communities, sects of the population; and administration levels: district, municipality, sub-county, and village. The findings should inform the design measures and interventions to address the issues.
- b. Undertake interventions to promote adoption of alternative communications channels (SMS, offline outreach) to increase the outreach of the ICT innovations. Such initiatives should strengthen the engagement, feedback loop and eventually build trust between the citizenry and government.

In addition, we encourage Government to review and adopt fiscal measures that would facilitate increased access and use of ICTs. Such measures could include subsidies or appropriate policies to achieve the following objectives:

- i. Lowering taxes on internet devices such as smartphones - making them affordable
- ii. Reduction or removal of OTT to lower the rates for data or internet connectivity.
- iii. Subsidizing service providers (network companies) to increase their operations in unserved or underserved areas.
- iv. Promotion of public private partnership to increase outreach and support use of ICTs in lower communities.
- v. Provision of incentives or credit facilities for private ICT providers, in cases, where a business option is viable.

6.2 Building ICT Competence and Capacity within Local Administration

Enhancing digital literacy and competence among citizens, duty bearers and councillors is essential in deepening the use of digital technologies into budget transparency and accountability. For instance, Local Government staff and councillors need varied and specific competencies to enhance their ability to use ICT for inclusive budget decision-making and accounting to the public.

Accordingly, we recommend that Government should prioritise putting in place facilities and programs that will help the councillors and technocrats to acquire the knowledge, competence and access technical support needed to anchor a more inclusive digital budget transparency and accountability within LGs. We therefore propose the following interventions:

- a. MoLG should undertake a digital literacy or competence needs assessment to determine the extent of the gaps within the various professional cadres and policy makers at the several level of local government.
- b. Designing relevant training programs aimed at building varied capacities to use appropriate ICTs aligned to the specific needs

and capacities of the staff and policymakers within LGs. It is imperative that capacity building or training in ICT should positively impact on end-users' general attitudes towards ICT and provide basic ICT skills to facilitate functionality of budget transparency.

- c. ICT competence training should be mainstreamed in all professional development courses and offered as a mandatory module during induction of new recruits – be it technical staff and councilors - into the civil service and thereafter, opportunities offered for advancement as deemed appropriate.
- d. Establishment of IT Resource centers or strengthen the existing regional centers to deliver the hands-on training programs as desired by citizens and duty bearers.

As technology progresses, some practices become irrelevant . Councillors and technocrats must acquire relevant technology literacy that help them exploit the benefits from ICTs. Likewise, we recommend adoption of the appropriate policy and funding of initiatives that promote intergration of relevant ICT in formal education, informal and adult education or training, especially, for those underprivileged people living in remote areas and having insufficient resources to access education.

6.3 Establishment of a Solid ICT Infrastructure in Rural Communities

GoU, through Ministry of Finance, Planning and Economic Development, is cognisant of the imperative to accelerate the adoption of ICTs in decision-making, and specifically in LGs. MFPED^[27] demonstrates its commitment to prioritize investment in the ICT infrastructure, equipment, and systems at MDA/LG level to reduce digital divide - in form of access, affordability, availability of digital devices and internet penetration as well as skills - which hampers wider application of ICT-enabled solutions. The investments should focus on provision of an enabling environment or incentives to access affordable high-speed internet, laptops/computers/tablets, skills, and other IT accessories as well as grooming competent public officials can effectively work away from office.

Nonetheless, the study findings stress the need to expedite the provision of incentives and prerequisites to foster exploitation of the potential comparative advantage of ICTs in BTAs in the local governments.

²⁷ Budget Monitoring and Accountability Briefing Paper (7/20), May 2020

Therefore, GoU needs to formulate a clear strategy that will enhance access solid ICT infrastructure in rural based communities. Accordingly, Government should explore feasibility and funding of alternative solutions to determine the most appropriate and affordable options or combinations for reaching out to all LGs. The solutions include: (i) transmission-line for hydro-electric power that can be tapped to access internet to rural areas under the rural electrification program and (ii) wireless access to different areas that can be provided by placing multi-repeaters provided by private Internet Service Providers (ISP).

In addition, Government should put in place a conducive fiscal policy framework environment to motivate large ICT companies or entrepreneurs to invest in infrastructure development in rural or remote local government areas. The framework should include:

- a. Clear incentive options, that may include, for instance, concessions and public private partnerships to encourage the private companies or investors to venture into infrastructure development in communities which may not be commercially attractive in the short or medium-term.
- b. Provision of annual resource allocations within district budgets to help local administrations access internet connectivity from private companies.

6.4 Upholding Value for Budget Transparency

The study underscores the need to change the mindset of the citizens towards enhanced awareness of their right to budget information and appreciation of their role to demand accountability of public expenditure. The positive mindset will serve as an foundation for increased interest in access and use of ICTs in budget transparency We, therefore, recommend various interventions aimed at helping citizens to uphold their right to budget information and demand for accountability. The proposals include:

- a. MoFPED and MoLG should popularise the BTA Strategy country-wide at local government level and ensure all stakeholders understand their right to budget information and public accountability. This can be undertaken as nation-wide campaigns on budget transparency.

- b. Training of civil society organisation as champions to help increase outreach in access to and use of ICTs in BTA at lower local governments.
- c. Simplification and translation of budget documents and training materials in key local languages to facilitate effective sensitisation and training programs in all regions of the nation.
- d. Design and deliver training program to enhance budget literacy among councillors to promote their interest and awareness of the budget and participate fully in the budget transparency related initiatives.

6.5 Prioritisation of Information Flow for Downward Transparency

It is also important to prioritise effective engagement of the public (citizenry) to influence decision-making, monitor the use of public funds and report on progress, especially discrepancies, and hold the policy makers to demand the duty bearers and policy maker to account for public funds. Accordingly, we recommend identifying relevant or appropriate ICTs that will help different segments of the population to access budget information, and provide a feedback as deemed appropriate. We submit the following undertakings:

- a. Undertake an ICT Mapping Study to identify the existing ICTs that have been adopted for both budget transparency and accountability, examine the extent to which they have allowed citizens engagement in BTA and document most appropriate ICTs for replication and adoption in local governments in Uganda.
- b. Encourage tripartite partnership between Central Government, Local Governments, and non-state actors to increase the outreach and build capacity for downward budget transparency and accountability within local governments^[28].

28 The Government of Uganda has adopted similar arrangements have been adopted in delivery of public services in Sectors of health and education, where memorandum of understanding signed by government and private and non-profit-making institutions, have proved effective in accessing public services to the lower communities.

6.6 Mandatory Compliance with Budget Transparency

The findings underscore that the Local Governments - for example, the districts, cities, municipalities, and other Lower Local Governments - should fully enforce the key elements of Government's Communication Strategy 2015. The compliance with BTA legal provisions serves as a motivation to enhance greater access and use of ICTs in furtherance of budget transparency and accountability. We therefore recommend that BTA must stop being seen as a project by Central Government, but rather as a requirement within day-to-day functions of each department at Local Government. Accordingly, we propose the following undertakings:

- a. LGs should mainstream the communication function with local governance as a basis to comply with the communication and transparency requirements in local governance.
- b. Building institutional capacity within LGs to adopt full integration of the budget transparency and accountability practices into the mandate and functions of technical departments at all levels of local government.
- c. MFPED, working closely with MoLG and LGs should formulate and disseminate a clear BTA policy and guidelines that constitute the following:
 - i. BTA's objectives, principles, annual activities, respective deliverables, as well as sanctions or penalties for non-compliance within LGs.
 - ii. guidelines, tools, and interventions to support inclusive budgetary decision-making and public expenditure accountability from the different audiences.

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