UGANDA DEBT NETWORK
UDN
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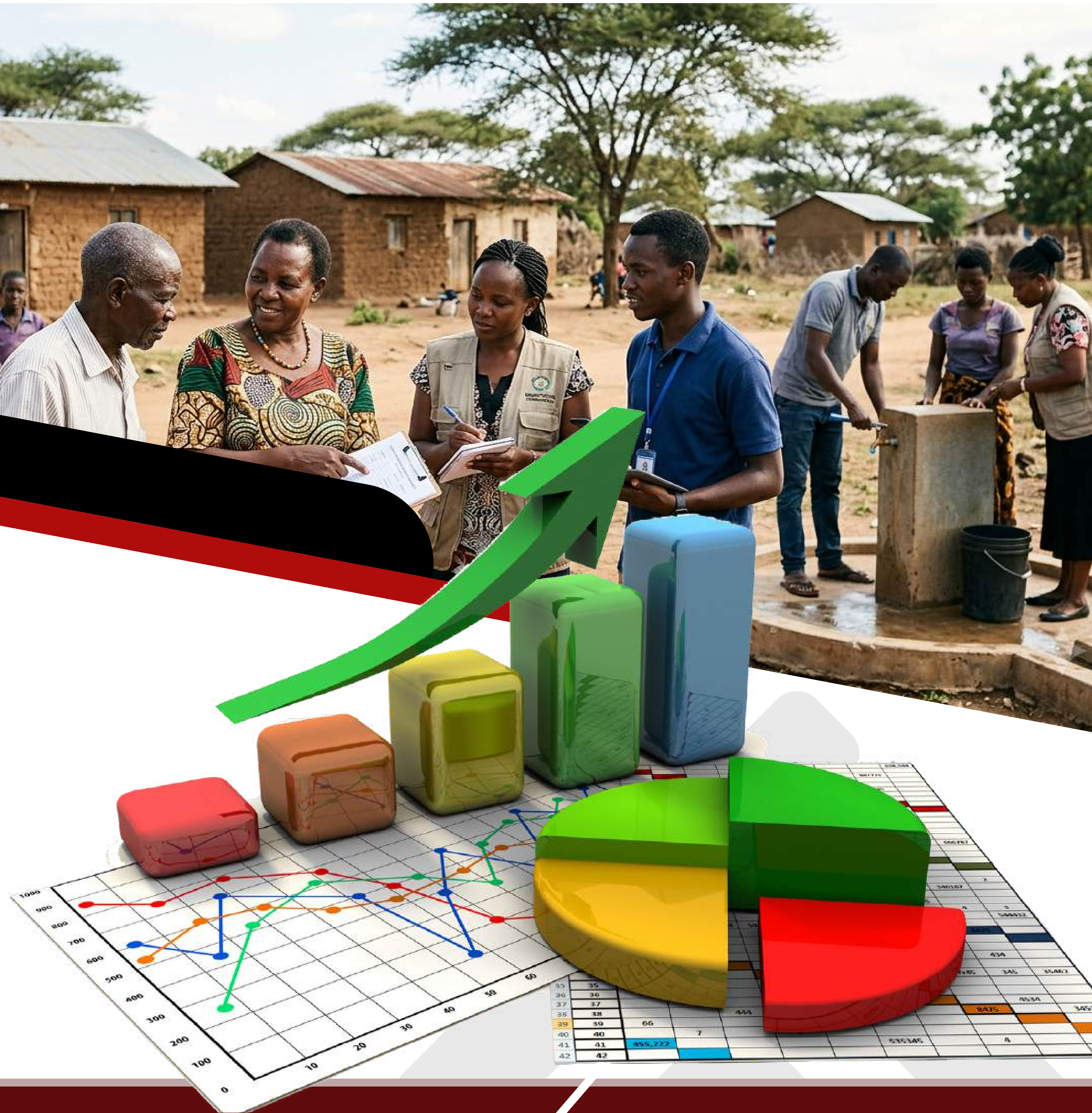
International Budget Partnership

OPEN BUDGET SURVEY



2025: UGANDA

JUNE 2026

OPEN BUDGET SURVEY 2025

Uganda

Overview

Transparency:
53 /100

Public Participation:
28 /100

Oversight:
68 /100

About the survey

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

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

The survey helps local civil society assess and confer with their government on the reporting and use of public funds. This 10th edition of the OBS covers 82 countries.

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

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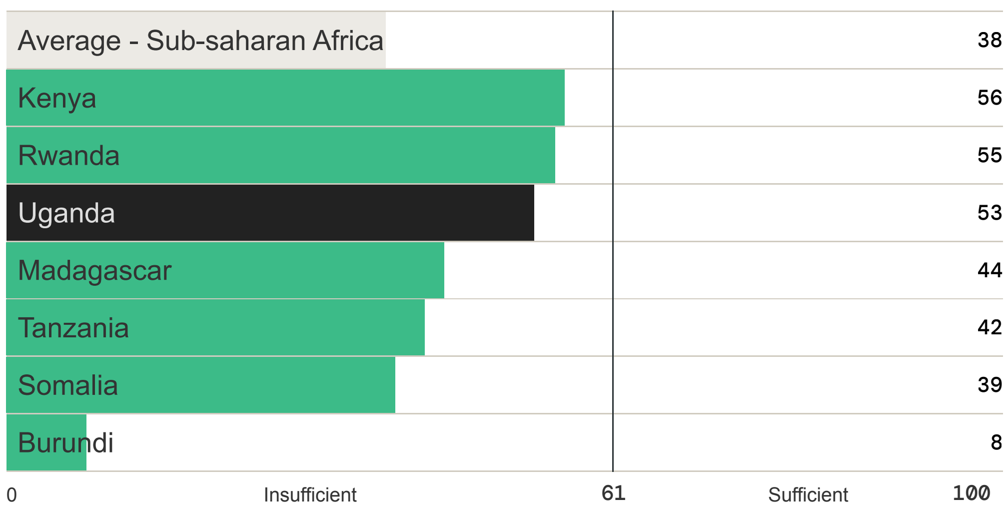
Transparency

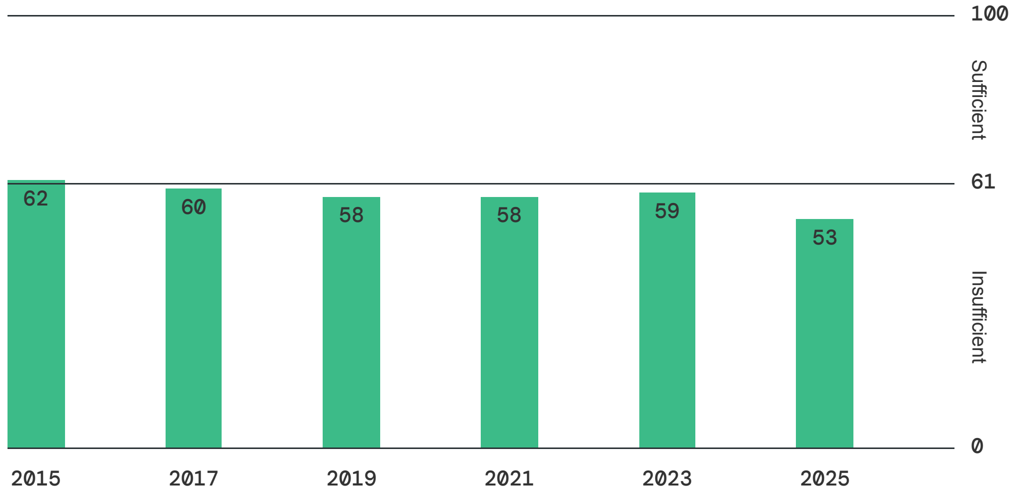
This part of the OBS measures public access to information on how the central government raises and spends public resources. It assesses the **online availability, timeliness, and comprehensiveness** of eight key budget documents using 109 equally weighted indicators and scores each country on a scale of 0 to 100. A transparency score of 61 or above indicates that a country is publishing a sufficient volume of budget information, and that this information provides meaningful coverage of core fiscal data, enabling the public to understand government budget decisions and supporting informed public debate on fiscal policy.

Uganda has a transparency score of **53** (out of 100).

Transparency in Uganda compared to others



How has the transparency score for Uganda changed over time?



Public availability of budget documents in Uganda

KEY

🟢 Available to the Public

🟡 Published Late, or Not Published Online, or Produced for Internal Use Only

🚫 None

Document	2015	2017	2019	2021	2023	2025
Pre-Budget Statement	🟢	🟢	🟢	🟢	🟢	🟢
Executive's Budget Proposal	🟢	🟢	🟢	🟢	🟢	🟢
Enacted Budget	🟢	🟢	🟢	🟡	🟢	🟢
Citizens Budget	🚫	🟡	🟢	🟢	🟡	🟡
In-Year Reports	🟢	🟢	🟢	🟢	🟢	🟢
Mid-Year Review	🟢	🟢	🟢	🟢	🟢	🟢
Year-End Report	🟢	🟢	🟢	🟢	🟢	🟢
Audit Report	🟢	🟢	🟢	🟢	🟢	🟢

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

KEY

- 61-100 / 100
- 41-60 / 100
- 1-40 / 100

Key budget document	Document purpose and contents	Fiscal year assessed	Document content score
Pre-Budget Statement	Discloses the broad parameters of fiscal policies in advance of the Executive's Budget Proposal; outlines the government's economic forecast, anticipated revenue, expenditures, and debt.	2024-25	89
Executive's Budget Proposal	Submitted by the executive to the legislature for approval; details the sources of revenue, the allocations to ministries, proposed policy changes, and other information important for understanding the country's fiscal situation.	2024-25	41
Enacted Budget	The budget that has been approved by the legislature.	2024-25	78
Citizens Budget	A simpler and less technical version of the government's Executive's Budget Proposal or the Enacted Budget, designed to convey key information to the public.	2024-25	Published Late
In-Year Reports	Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.	2023-24 and 2024-25	96
Mid-Year Review	A comprehensive update on the implementation of the budget as of the middle of the fiscal year; includes a review of economic assumptions and an updated forecast of budget outcomes.	2023-24	37
Year-End Report	Describes the situation of the government's accounts at the end of the fiscal year and, ideally, an evaluation of the progress made toward achieving the budget's policy goals.	2022-23	64
Audit Report	Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.	2022-23	57

Uganda's transparency score of **53** in the OBS 2025 is slightly lower than its score in 2023.

What changed in OBS 2025?

Uganda has decreased the availability of budget information by:

- Reducing the information provided in the Executive's Budget Proposal.

Recommendations

Uganda should prioritize the following actions to improve budget transparency:

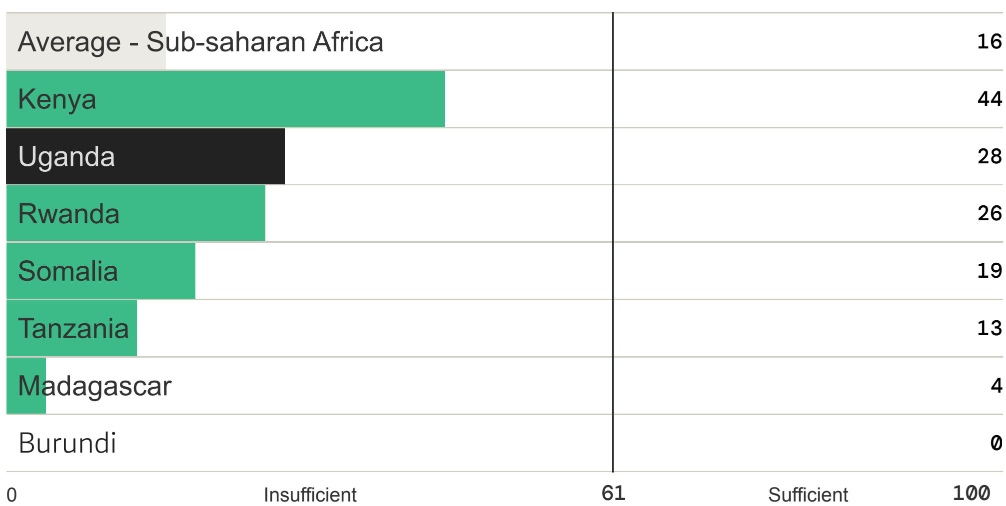
- Publish the Citizens Budget online in a timely manner. Elsewhere, however, MOFPED has collaborated with UNICEF, the Uganda Debt Network, and the Uganda National Association of the Blind to produce braille and audio-visual versions of the Citizen's Guide to the Budget.
- Publish all Ministerial Policy Statements as well as Volumes II and III of the Draft Budget Estimates for Local Government Votes and State Owned Enterprises and Public Corporations, respectively, online prior to the approval of the draft budget by Parliament. In addition, provide the information available in the Background to the Budget and Budget Speech online prior to the approval of the draft budget by Parliament.
- Include in the Year-End Report more comprehensive disclosures of fiscal risks, data on debt, and macroeconomic forecast data, by strengthening the disclosure of comparisons between original estimates of extra-budgetary funds and actual outcomes and a financial statement.
- Improve the comprehensiveness of the Mid-Year Review, by strengthening the disclosure of updated outturn and estimates detail of debt, original macroeconomic forecast and actual outcome, updated outturn and estimates detail of revenue, revenue category (tax and non-tax) information, and individual sources of revenue and the Audit Report, by strengthening the disclosure of extra-budgetary fund information and steps taken by the executive to address audit recommendations.

Public Participation

The OBS assesses the extent to which governments provide formal and meaningful opportunities for public participation across the different stages of the budget process. It examines participation practices used by the central government's executive (including line ministries), the legislature, and the supreme audit institution (SAI), recognizing that engagement can occur across different institutions. Using 18 equally weighted indicators, the OBS evaluates whether these participation mechanisms are timely, inclusive, transparent, and responsive, in line with the Global Initiative for Fiscal Transparency (GIFT) Principles of Public Participation in Fiscal Policies . Each country is scored on a scale from 0 to 100, reflecting the strength of its formal public participation practices across institutions and throughout the budget process.

Uganda has a public participation score of **28** (out of 100).

Public participation in Uganda compared to others



For more information, see here for innovative public participation practices around the world.

Extent of opportunities for public participation in the budget process

27 /100	33 /100	25 /100	33 /100
Formulation (executive)	Approval (legislature)	Implementation (executive)	Audit (supreme audit institution)

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

Recommendations

Uganda's Ministry of Finance, Planning and Economic Development engages CSOs in budget processes through activities such as National Budget Month, National Budget workshops, regional Budget workshops, and structured meetings, e.g., progamme working group meetings where CSOs normally present formal submissions to the ministry. To further strengthen public participation in the budget process, should also prioritize the following actions:

- Expand mechanisms during budget formulation and implementation to engage any civil society organization or member of the public who wishes to participate.
- Actively engage with underrepresented communities, directly or through civil society organizations representing them.
- Produce and make public reports of engagements that clearly indicate what input has been adopted and how it has been used.

Uganda's Parliament has established public hearings related to the approval of the annual budget, but should also prioritize the following actions:

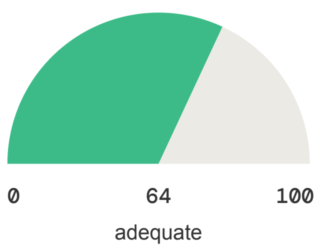
- Allow any member of the public or any civil society organization to testify during its hearings on the budget proposal prior to its approval.
- Allow members of the public or civil society organizations to testify during its hearings on the Audit Report.

Oversight

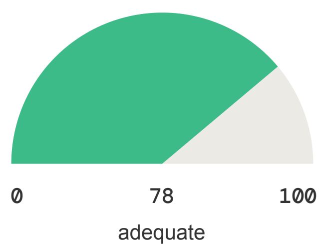
The OBS examines the role that legislatures and supreme audit institutions (SAIs) play in overseeing the budget process, including how effectively they scrutinize budget proposals, monitor budget implementation and review government accounts. Using 18 equally weighted indicators, the OBS assesses the strength and independence of these oversight institutions and scores each country on a scale from 0 to 100. In addition, the survey collects supplementary information on the existence and role of independent fiscal institutions (IFIs), which can contribute to informed debate and enhanced oversight of fiscal policy (see box below).

The legislature and supreme audit institution in Uganda, together, provide adequate oversight during the budget process, with a composite oversight score of **68** (out of 100). Taken individually, the extent of each institution's oversight is shown below:

Legislative oversight



Audit oversight



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

Recommendations

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

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

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

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

The benefit of establishing independent fiscal institutions

Uganda's independent fiscal institution (IFI) is the Parliamentary Budget Office. Its independence is/is not set in law, and it reports to the legislature/the executive. It publishes its own macroeconomic and/or fiscal forecasts / an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive, and its own cost estimates of all/major/some new policy proposals.

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

Methodology

- Only documents published and events, activities, or developments that took place through 31 December 2024 were assessed in the OBS 2025.

- The survey is based on a questionnaire completed in each country by an independent budget expert:
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- To further strengthen the research, in Uganda the draft questionnaire is reviewed by a representative of the Ministry of Finance, Planning and Economic Development.

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