OXFAM BRIEF BASED ON FULL BASELINE REPORT:

APRIL 20, 2020
RURAL ECONOMY CONSULTS INTERNATIONAL P.O. BOX 21305 KAMPALA
BWEYOGERE KAMPALA
Table 1: List of Acronyms

<table>
<thead>
<tr>
<th>Acronym</th>
<th>Description</th>
</tr>
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<tbody>
<tr>
<td>IFIs</td>
<td>International Financial Institutions</td>
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<tr>
<td>CSOs</td>
<td>Civil Society Organizations</td>
</tr>
<tr>
<td>NGOs</td>
<td>Non-Governmental Organizations</td>
</tr>
</tbody>
</table>

CHAPTER ONE: Introduction and Context .... 1

1.1. The Norad Project .............. 1
1.2. Scope and Methodology of Baseline Survey .............. 1
1.3. Drivers of Change in Tax Justice and Revenue Accountability .............. 2
1.4. Legal Framework and Public Participation .............. 3

CHAPTER TWO: Methodology and Approach .... 5

2.1. Research Design .............. 5
2.2. Sites and Scope of the Study .............. 5
2.3. Data Collection Procedures .............. 5
2.3.1. Sample Size and Selection .... 5
2.3.2. Household Survey .............. 6
2.3.3. Detailed Documents and Literature Review .............. 6
2.3.4. Key Informant Interviews .... 6
2.3.5. Focus Group Discussions .... 6
2.3.6. Data Quality Management and Analysis .............. 6
2.4. Challenges .............. 6

CHAPTER THREE: Key Findings ....... 7

3.1. Demographic Characteristics .............. 7
3.2. Result Area 1 | Community Influence of Decision-Making .............. 7
3.2.1. Community Members’ Perception of ‘Participation’ .............. 7
3.2.2. Perception of the Participation of Women, Youth, and the Disabled .............. 9
3.2.3. Community Influence on Budgeting Process .............. 10
3.2.4. Community Perception on Influencing Decision-Making on Oil and Gas Extraction .............. 11
3.2.5. Adoption of Health and Education Proposals .............. 12
3.2.6. Functionality of School and Health Management Committees for Influencing .............. 12
3.3. Result Area 2 | Effectiveness of CSOs Engagement in Formal and Informal Decision-Making .............. 13
3.3.1. CSO Engagements with Governmental Decision Makers .............. 13
3.3.2. CSO Engagements with IFIs .............. 14
3.3.3. CSO Engagement with Oil Companies .............. 14
3.4. Result Area 3 | Empowered Citizen Engagement .............. 15
3.4.1. Citizens’ Awareness on Existing Policy and Regulatory Framework on Participation .............. 15
3.4.2. Community Consultation on Laws, Policies, Plans .............. 15
3.4.3. Access to Information for Decision-Making .............. 16
3.4.4. Citizens’ Awareness of Participation as a Right .............. 17
3.4.5. Community Members’ Awareness of Revenue Sources .............. 17
3.5. Result Area 4 | Government Participation Processes .............. 18
3.5.1. Effectiveness of Mechanisms for Public Resource Management .............. 18
3.5.2. Local Budget Transparency and Public Participation .............. 18
3.5.3. Exercise of Participatory Democracy Through Local Councils .............. 19
3.5.4. Regular Budget Conferences .............. 19
3.5.5. Inclusive and Participatory Budget Process .............. 20
3.5.6. Result Area 5 | Transparency and Accountability Frameworks for Governance of Extractives and Financial Resources .............. 21
3.5.1. Budget Accountability Mechanisms .............. 21
3.5.2. Legal and Institutional Framework Governing Extractives and Public Financial Management in Uganda .............. 21
3.5.3. Extractive Industries Transparency Initiative Membership .............. 22
3.5.4. Non-Disclosure of Production Sharing Agreements and Other Contracts .............. 22
3.5.5. Rating the Level of Accessibility of Information on Oil and Gas Activities .............. 23

CHAPTER FOUR: Recommendations and Conclusions .... 24

4.1. Conclusion .............. 24
4.2. Recommendations .............. 25

ANNEX ..... 26

End notes .............. 28
References .............. 32
Appendices .............. 33
Study instruments .............. 33
### List of Acronyms

<table>
<thead>
<tr>
<th>Acronym</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCU</td>
<td>Anti-Corruption Coalition Uganda</td>
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<tr>
<td>ACHPR</td>
<td>African Charter on Human and Peoples’ Rights</td>
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<tr>
<td>ACODE</td>
<td>Advocates Coalition for Development and Environment</td>
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<td>ADB</td>
<td>African Development Bank</td>
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<tr>
<td>AGODA</td>
<td>Albertine Graben Oil and Gas Districts Association</td>
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<tr>
<td>ATIA</td>
<td>Access to Information Act</td>
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<tr>
<td>BCC</td>
<td>Budget Call Circular</td>
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<td>BMAU</td>
<td>Budget Monitoring and Accountability Unit</td>
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<tr>
<td>CBR</td>
<td>Central Bank Rate</td>
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<tr>
<td>CBS</td>
<td>Central Broadcasting Service</td>
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<tr>
<td>CG</td>
<td>Central Government</td>
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<tr>
<td>CHOGM</td>
<td>Commonwealth Heads of Government Meeting</td>
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<tr>
<td>COSASE</td>
<td>Committee on Statutory Authorities and State Enterprises</td>
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<tr>
<td>CSCO</td>
<td>Civil Society Coalition on Oil and Gas</td>
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<td>CSBAG</td>
<td>Civil Society Budget Advocacy Group</td>
</tr>
<tr>
<td>CSO</td>
<td>Civil Society Organization</td>
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<tr>
<td>DENIVA</td>
<td>Development Network of Indigenous Voluntary Association</td>
</tr>
<tr>
<td>DGF</td>
<td>Democratic Governance Facility</td>
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<tr>
<td>DLG</td>
<td>District Local Government</td>
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<tr>
<td>DP</td>
<td>Democratic Party</td>
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<td>DPs</td>
<td>Development Partners</td>
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<tr>
<td>DRM</td>
<td>Domestic Revenue Management</td>
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<td>EACOP</td>
<td>East Africa Crude Export Pipeline</td>
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<td>EITI</td>
<td>Extractive Industries Transparency Initiative</td>
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<tr>
<td>FBO</td>
<td>Faith-Based Organization</td>
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<tr>
<td>FDC</td>
<td>Forum for Democratic Change</td>
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<tr>
<td>FGD</td>
<td>Focus Group Discussion</td>
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<tr>
<td>FINMAP</td>
<td>Financial Management &amp; Accountability Programme</td>
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<tr>
<td>GAPR</td>
<td>Government Annual Performance Reports</td>
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<tr>
<td>GCIC</td>
<td>Government Citizens Interaction Centre</td>
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<tr>
<td>HUMC</td>
<td>Health Unit Management Committee</td>
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<tr>
<td>IDF</td>
<td>Independent Development Fund</td>
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<tr>
<td>IFI</td>
<td>International Financial Institutions</td>
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<tr>
<td>IMF</td>
<td>International Monetary Fund</td>
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<tr>
<td>JLOS</td>
<td>Justice, Law, and Order Section</td>
</tr>
<tr>
<td>KCCA</td>
<td>Kampala Capital City Authority</td>
</tr>
<tr>
<td>KII</td>
<td>Key Informant Interview</td>
</tr>
<tr>
<td>LGA</td>
<td>Local Governments Amendment</td>
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<tr>
<td>LGAC</td>
<td>Local Government Account Committee</td>
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<td>LGPAC</td>
<td>Local Government Public Account Committee</td>
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<td>LGs</td>
<td>Local Governments</td>
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<tr>
<td>MDAs</td>
<td>Ministries, Departments and Agencies</td>
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<tr>
<td>MEMD</td>
<td>Ministry of Energy and Mineral Development</td>
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<tr>
<td>MoFED</td>
<td>Ministry of Finance, Planning and Economic Development</td>
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<td>MoGLSD</td>
<td>Ministry of Gender, Labour and Social Development</td>
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<td>MoLG</td>
<td>Ministry of Local Government</td>
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<tr>
<td>MoLG</td>
<td>Ministry of Local Government</td>
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<tr>
<td>MSC</td>
<td>Multi Sector Group</td>
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<td>NBS</td>
<td>Nation Broadcasting Service</td>
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<td>NDP</td>
<td>National Development Plan</td>
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<td>NGO</td>
<td>Non-Government Organization</td>
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<tr>
<td>NODPSP</td>
<td>National Objectives and Directive Principles of State Policy</td>
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<tr>
<td>NRM</td>
<td>National Resistance Movement</td>
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<tr>
<td>OAG</td>
<td>Office of Auditor General</td>
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<td>OPM</td>
<td>Office of the Prime Minister</td>
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<tr>
<td>PAU</td>
<td>Petroleum Authority of Uganda</td>
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<tr>
<td>PEFA</td>
<td>Public Expenditure and Financial Accountability</td>
</tr>
<tr>
<td>PFM</td>
<td>Public Financial Management</td>
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<tr>
<td>PFMA</td>
<td>Public Financial Management Act</td>
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<tr>
<td>PPDA</td>
<td>Public Procurement and Disposal of Public Assets</td>
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<tr>
<td>PSA</td>
<td>Production Sharing Agreement</td>
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<tr>
<td>SDG</td>
<td>Sustainable Development Goals</td>
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<tr>
<td>SMS</td>
<td>Short Message Service</td>
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<tr>
<td>SWGs</td>
<td>Sector Working Groups</td>
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<tr>
<td>TOR</td>
<td>Terms of Reference</td>
</tr>
<tr>
<td>UNRA</td>
<td>Uganda National Road Authority</td>
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<tr>
<td>URA</td>
<td>Uganda Revenue Authority</td>
</tr>
<tr>
<td>VFM</td>
<td>Value for Money</td>
</tr>
<tr>
<td>WSSD</td>
<td>World Summit on Sustainable Development</td>
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Oxfam in Uganda is implementing the NORAD II Project in Uganda’s districts of Rakai and Buliisa with partners the Civil Society Budget Advocacy Group (CSBAG) and the Civil Society Coalition on Oil and Gas (CSCO). The three-year project focuses on building coalitions of active citizens and communities affected by extractive industries. The goal is to help them influence governments to change policies and practices to benefit citizens. Oxfam conducted a baseline study in the districts of Buliisa and Rakai to better understand citizen engagement with government. The sample consisted of 385 respondents, of whom 61 percent were from Rakai and 39 percent, from Buliisa. The findings will inform the design of interventions to improve citizen participation in governance and service delivery processes.

The study applied qualitative and quantitative approaches and cross-sectional study design for data collection and analysis. The baseline survey found that community members felt they had little influence on how public authorities design and implement fiscal policies, for example, those that shape local health and education service. Similarly, community members also felt they had no influence on policies that govern oil and gas extraction from their areas—particularly those policies that affect the local environment, local employment rates, and mining companies’ fiscal obligations to their hosts.

To have any influence, citizens must actively engage those that govern them. But this is not happening. Survey respondents said effective participation is hindered by citizens’ lack of skills in engaging the government, poor communication between public officials and their constituents, and citizens’ lack of trust. Citizens also complain that they are subject to government intimidation.

To change this, CSOs engaged in formal and informal dialogue with international finance institutions (IFIs), private companies, and government decision makers. CSOs recorded some positive results in proposed approaches to improve service delivery and influencing decision-makers to consider the interests of poor and marginalized people. CSO engagement with oil companies has been less successful. Citizens overwhelmingly feel that oil companies are not committed to address community concerns. Meanwhile, oil companies complain that citizens demand too much from them.

If citizens’ perceptions are accurate, their lack of influence on public financial management and the extractive industries is concerning. For example, only 7 percent of community members said that they were consulted during the formulation of laws and policies, and only 24 percent of the respondents knew that they have a legal right to participation in the formation of those laws and policies. There are some bright notes to report in terms of Uganda’s accountability and transparency. An assessment by the Public Expenditure and Financial Accountability (PEFA) program, which was initiated in 2001 by seven international development partners, has given Uganda high marks when it comes to providing information on the national budget. Indeed, Uganda has developed a robust legal, policy and institutional framework to support transparency and accountability in extractives and public finance management. For example, at national level, the Ministry of Finance, Planning and Economic Development (MoFPED) publishes several annual budget documentaries.

Also, Uganda in August 2020 joined the Extractive Industries Transparency Initiative (EITI), an international standard for openness around the management of revenues from natural resources. Uganda’s first EITI report is expected in February 2022. The EITI aims at reducing poverty among natural resource countries by improving accountability and transparency in the payments and receipts of natural resource revenues. Still, there are gaps in the implementation and enforcement of the laws that undermine transparency and accountability in the extractive industries. For example, disclosure of production-sharing agreements is hindered by confidentiality clauses that block public access to vital information on contracts.

This study offers several recommendations for stakeholders to address the challenges discussed above. They include:

- Develop and implement programs aimed at enhancing information accessibility and literacy;
- Enhance citizens’ awareness of their roles, responsibility, and rights in fiscal governance in the extractive industries;
- Enhance transparency and accountability in extractive industries, with respect to oil and gas;
- Strengthen planning, monitoring, and feedback for effective service delivery; and
- Strengthen CSOs’ independent budget analysis and participatory public expenditure tracking programs.
1. INTRODUCTION AND CONTEXT

1.1. The Norad Project

The NORAD project is scheduled to be implemented in Uganda from November 2018 to December 2022 in the oil rich districts of Buliisa and Rakai. Oxfam is implementing the project in partnership with two local civil society organizations (CSOs), the Civil Society Budget Advocacy Group (CSBAG) and the Civil Society Coalition on Oil and Gas (CSCO). The goal of the project is to enable CSOs, non-traditional stakeholders, faith-based groups and communities affected by extractive industries to influence governments to change policies and practices to benefit citizens.

To realize this goal, the project pursues these objectives:

1. Support civil society to effectively engage in formal and informal decision-making with international finance institutions (IFIs), private companies, and government;

2. Empower citizens, including women and youth, to meaningfully engage decision makers on revenue and public financial management, emphasizing transparency and accountability;

3. Improve transparency and accountability practices of local and national government in domestic resource mobilization and management of public financial resources; and

4. Improve frameworks to foster transparency and accountability in Uganda’s extractives industries and public financial reporting.

1.2. Scope and Methodology of Baseline Survey

This baseline study sought to assess, through qualitative and quantitative measures, the project’s progress among stakeholders and beneficiaries. The survey was guided by the following study objectives:

1. Determine community members’ perceptions on how well their collective voice influences decision-making on matters of fiscal governance and the extractive industries;

2. Assess the efficacy of CSOs’ formal and informal engagements with international finance institutions (IFIs), private companies, and local and central government;

3. Assess whether women and youth are sufficiently empowered to meaningfully engage decision-makers on matters of revenue and public financial management;

4. Assess whether local and national governments have transparent and accountable practices in domestic resource mobilization and management of public financial resources; and

5. Assess whether Uganda has transparent and accountable frameworks for the extractives industries and public financial revenue.
1.3. Drivers of Change in Tax Justice and Revenue Accountability

Oxfam defines participation “as a way of engaging poor people in joint analysis and the development of priorities” with the ultimate goal of fostering the existing capacities of local, poor women and men and to increase their self-reliance, control of project results and integrating them in the decision-making processes and structures that shape their lives.2

Clearly, people are more likely to participate in public affairs if they think they can make a difference.3 The converse is also true.4 As a result, it has been suggested that one of the most important determinants of effective citizen participation is their perception of the entire process, including responses to their consultation.5 And their perception is likely influenced by several factors, including their access to information, their understanding of their rights and ability to act on them, and the quality of services delivered.6

Public participation in local governance has multiple benefits: It enhances transparency and local accountability, and it increases the likelihood that solutions will fit local problems.7 Moreover, participation leads to improved service delivery and fosters sustainability8 and a sense of community ownership.9

In Uganda, there are documented instances in which citizen participation through the local council system has promoted a great sense of ownership of local development projects.10 However, citizens’ participation in service delivery in Uganda is still quite low due to the limited capacity of community members and elected officials.11

The recent National Service Delivery Survey confirms this observation, noting that at a national level, more than half of the households (53 percent) are not involved in the decision-making processes of development projects at all. This situation is more acute in urban areas (59 percent) than in rural areas (51 percent).12 Fiscal governance is an element of fiscal responsibility and can be defined as a set of rules, regulations, and procedures that influence the fiscal policy preparation, approval, implementation, and monitoring.13 Citizen participation in fiscal governance—that is, the different ways in which the public directly interacts with public authorities on fiscal policy design and implementation—is accepted as a critical link in the chain between fiscal transparency and better fiscal and development outcomes.

Citizen participation in fiscal governance does not only involve public financial management (PFM) around the annual budget cycle, but also includes new policy initiatives or reviews that extend over a longer period.14 Participation can take many forms, including face-to-face and written consultations,15 and include:

• Budget formulation, encompassing planning for the use of the coming year’s resources in accordance with policy priorities whereby broad policy goals are translated into financial targets and proposals;
• Budget approval, involving the debating and enacting the proposal into law;
• Budget execution, in which resources are collected, disbursed and spent;
• Accounting and reporting, whereby each spending agency records its expenditures and reports how the budget was implemented; and
• External oversight, in which an independent government body reviews the government’s revenue collection and spending, and issues findings to Parliament on the execution of the budget and the strength of the PFM systems.16

According to the OECD, stakeholder participation in the budgeting process reduces the clientelism—the exchange of goods and services for political support—common in most developing countries.17 It also increases the chances of allocating more resources to those areas more in need18 and creates a forum that enables low-income citizens and marginalized groups to advocate for themselves.

Additionally, transparency and accountability are essential for the effective and efficient mobilization of domestic resources and managing their use by government.19 Governance systems that are transparent, responsive, participatory, and accountable ensure that benefits and services are delivered to the citizens who need them most, especially the poor and marginalized.20

Accountability promotes local democracy, arouses more citizen interest in how services are delivered, and increases the capacity of local councilors to serve their communities in accordance with their preferences. For the accountability to work, certain conditions must be met, including transparent access to information, reliable accounting systems, and an independent media and judiciary.
1.4. Legal Framework and Public Participation

Internationally, this right to participation is provided under the Universal Declaration of Human Rights, particularly the principle of self-determination that is embodied in Article I of the Charter. Similarly, the UN Conference on Sustainable Development (Rio+20), 2012, emphasizes citizen involvement in their governance. At the regional level, Article 13 of the African Charter on Human and Peoples' Rights (ACHPR) states that:

i. Every citizen shall have the right to participate freely in the governance of his country, either directly or through freely chosen representatives in accordance with the provisions of the law;

ii. Every citizen shall have the right of equal access to the public service of his country; and

iii. Every individual shall have the right of access to public property and services in strict equality of all persons before the law.

Uganda has enshrined citizens’ involvement and participation in influencing public policy and governance as a human right in the 1995 Constitution of Uganda. As part of the National Objectives and Directive Principles of State Policy (NODPSP), the Constitution provides that “the State shall be based on democratic principles which empower and encourage the active participation of all citizens at all levels in their own governance.” Article 1 states that citizens’ power is central to the governance and management of public affairs of the country. Article 38 categorically makes citizen’s involvement and participation in influencing public policy and governance a human right. Similarly, the Constitution provides that all authority in the State emanates from the people of Uganda, who shall be governed through their will and consent. Provisions on decentralization are found in Chapter II, with some provisions relating to social accountability. Article 176 (1), Chapter II, provides that the system of local government in Uganda shall be based on the district as a unit, under which there shall be such lower local governments and administrative units as Parliament may by law provide.

The NODPSP further provides that the composition of government shall be broadly representative of the national character and social diversity of the country.

Relevant to this analysis is Objective XXVI, which provides that all public offices shall be held in trust for the people and that all persons placed in positions of leadership and responsibility shall be answerable to the people. It further states that all lawful measures shall be taken to expose, combat and eradicate corruption and abuse or misuse of power by those holding political and other public offices.

National Legal and Policy Framework

Local Government Amendment Act, 2015:

The act—preceded by the formulation and implementation of the 1987 National Resistance Council and Committees Statute, the launch of the decentralized local government in 1992, and the 1997 Local Government Act (LGA)—accelerated the devolution of powers to local government and increased citizen participation. Section 2 of the LGA defines its objectives, which include the objective to give full effect to the decentralization of functions, powers, responsibilities, and services at all levels of local governments. This is in addition to ensuring democratic participation in, and control of, decision-making by the people concerned, as well establishing a democratic, political- and gender-sensitive administration in local governments. Indeed, the above objectives underscore the aspirations of community participation, service delivery and affirmative action for marginalized groups.

This sets the principles and procedures for a sound fiscal policy and macroeconomic management; the processes for the preparation, approval, and management of a transparent, credible, and predictable annual budget; the mechanism for the operation of the Contingencies Fund; the mechanisms for cash, assets, and liability management; reporting and accounting systems, and internal controls. The Act also provides that the proposed annual budget should be prepared in consultation with the relevant stakeholders, taking into consideration balanced development, gender, and equity responsiveness.
Access to Information Regulations, 2011:
The regulations provide a legal basis for citizens to demand access to unclassified information. It was preceded by the Access to Information Act of 2005, which promoted the right of access to information, promoted an efficient, effective, transparent and accountable government, and enabled the public to effectively access and participate in decisions that affect them as citizens.

The Public Finance Management Regulations, 2016:
The Public Finance Management Regulations (2016) set guidelines for revenue mobilization and management to support public sector and delivery of public services in a transparent and accountable manner.22

Additionally, the Uganda Financial Management Reform Strategy (2018-2023) sets priorities and identifies actions to enhance resource mobilization, improve planning and public investment management, and strengthen accountability for quality, effective, and efficient service delivery.The Reform Strategy provides mechanisms to strengthen local governance and participation structures, including community oversight and accountability structures, and the harmonization of guidelines.

The National Oil and Gas Policy for Uganda, 2008:
The policy was developed to comprehensively address issues of exploration, development, production, utilization, and commercialization of the country's petroleum resources following the confirmation of commercial petroleum resources in the country in 2006.

One of the objectives of the policy is to ensure mutually beneficial relationships between all stakeholders in the development of a desirable oil and gas sector for the country.

The policy recognizes the need to promote high standards of transparency and accountability in licensing, procurement, exploration, development and production operations, and management of revenues from oil and gas.33

The Petroleum (Exploration, Development and Production) Act, 2013:
The Midstream and Upstream Acts gives effect to Article 244 of the Constitution to regulate, manage, coordinate and monitor midstream operations; to enable the construction, placement, and ownership of facilities; to provide for an open, transparent and competitive process for licensing by the Ministry of Energy and Mineral Development; to provide for additional and health, safety and environment regulations not sufficiently regulated in other laws. The Act establishes an effective legal framework to ensure that petroleum operations in Uganda are carried out in a sustainable manner that guarantees optimum benefits for all Ugandans now and in the future.

Uganda Petroleum (Exploration, Development and Production) National Content Regulations, 2016:
The regulations set guidelines for assisting Ugandan companies, Ugandan citizens, and registered entities to develop their capacity to further the development of national content in petroleum activities.

The regulations call for the promotion of training and employment of Ugandans; the transfer of knowledge and technology and provision of goods and services to Ugandan companies, Ugandan citizens, and registered entities; and the provision of enterprise development support to Ugandan citizens and Ugandan companies.
2. METHODOLOGY AND APPROACH

2.1. Research Design

The study adopted a mix of qualitative and quantitative approaches to inform study recommendations. The quantitative approach included a cross-sectional study design that facilitated the generation of data at a specific time the study was undertaken and enabled the generation of numerical data that allowed comparison of variables to establish possible associations.

The qualitative methods included Focus Group Discussions (FGDs), key informant interviews, documentary review and analysis, and data management and analysis. Qualitative approaches assisted the researchers with understanding the underlying causes of citizens’ participation—and lack of participation—in local development projects. A literature review on participation was also conducted.

2.2. Sites and Scope of the Study

The study was undertaken in Buliisa and Rakai districts in Uganda between October and December 2019. In each of the districts, two sub-counties were selected by the research team in consultation with Oxfam. In Buliisa District, the study was undertaken in the two sub-counties of Ngwedo (including the parishes of Ngwedo, Muvule, Avogera and Nile) and Buliisa (including the parishes of Buliisa, Bugana, Nyamitete, and Kakooora). Within Rakai District, the study was undertaken in the sub-counties of Kifamba (in the parishes of Kabala, Kifamba, Kawunguli and Kisaasa) and Lwanda (in the parishes of Kiyovu, Bitabago, Kanoni, Kasensero and Lwanda).

The unit of analysis was the household. The survey engaged key stakeholders and partners, including religious leaders, local councils, youth, households, financial institutions, private sector actors in the oil and gas sector, and CSOs.

2.3. Data Collection Procedures

2.3.1. Sample Size and Selection

The sample size for the study was generated using the Krejcie and Morgan Table (1960) (see Appendix), which helps researchers determine the right population representative sample size with confidence levels of 95 percent to 99 percent. The two sub-counties from each of the two districts were chosen by Oxfam and based on the project scope.

This formed the target population from which the sample was drawn. As illustrated in Table 2, below, the overall sample size for this study was 385 households. Samples per sub-county were calculated based on the area’s general population, as estimated in Uganda Bureau of Statistics records. Parishes and villages were randomly selected from the sampled sub-counties.

Within the sampled villages, 385 households were also randomly sampled, though there was a conscious effort to achieve gender balance in the number of those interviewed.

The unit of analysis was the household. The survey engaged key stakeholders and partners, including religious leaders, local councils, youth, households, financial institutions, private sector actors in the oil and gas sector, and CSOs.

<table>
<thead>
<tr>
<th>District</th>
<th>Sub-country</th>
<th>No. of Households</th>
<th>Sample</th>
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<tbody>
<tr>
<td>Buliisa</td>
<td>Buliisa</td>
<td>3,216</td>
<td>150</td>
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<tr>
<td></td>
<td>Ngwedo</td>
<td>3,217</td>
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<tr>
<td>Rakai</td>
<td>Kifamba</td>
<td>3,131</td>
<td>235</td>
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<td></td>
<td>Lwanda</td>
<td>6,427</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>15,991</td>
<td>385</td>
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</table>

The study purposely included in its sampling key informants from the Uganda Revenue Authority (URA); district local governments (DLGs); CSOs; oil companies; and ministries, departments, and agencies (MDAs).

Key Informants provided expert assessment as to what extent community members felt: (1) their voices influenced decision-making on fiscal governance and extractive industries; (2) they can meaningfully engage decision-makers on revenue and public financial management; and (3) there is adequate transparency and accountability in domestic resource mobilization and the management of public financial resources.

2.3.2. Household Survey

To collect quantitative data, a structured household survey instrument was designed by the consultants with approval from Oxfam. The questionnaire captured information on the general characteristics of households, including: gender, age, level of education, household’s size, and livelihoods.

Twenty research assistants, including eight females and 12 males, were recruited and trained to administer structured questionnaires among randomly selected household heads in the project intervention areas. Experience in social research, the ability to communicate in the local language, gender and cultural sensitivity, and education level were key considerations in selecting research assistants.

2.3.3. Detailed Documents and Literature Review

A preliminary review of documentation was conducted during the development of the technical proposal and continued throughout the baseline evaluation process. Some of the documents reviewed included: NORAD project documents, National Oil and Gas Policy, 2018; Local Content Policy for the Oil and Gas Industry, 2018; Petroleum Upstream and Midstream Act, 2013; Petroleum Regulations, 2016; Value for Money audits for the extractive industry; Public Finance Management Act, 2015; among others.

The literature review was supplemented by interviews and other sources, including field data. For qualitative analysis, data from all the FGDs and key informants were considered.

2.3.4. Key Informant Interviews

Semi-structured interview guides were developed by the consultants with approval from Oxfam staff. These were used to collect data from key informants, including officials from who the URA, the Petroleum Authority of Uganda (PAU), DLGs, CSOs, oil companies and other actors in the oil and gas sector, and IFIs.

2.3.5. Focus Group Discussions

For qualitative data collection, FGDs were conducted using question guides to facilitate discussion. During the survey, 11 FGDs (two for general community members, three for youth, three for women, and three for men), each comprised of 10 to 14 members, were conducted. In total 64 people, including 33 women and 31 men, participated in the FGDs.

The discussions enabled the research team to explore the community’s perception of citizen participation in the fiscal governance of the extractives sector, as well as the capacity of CSOs to engage IFIs, private companies, and government. The discussion also explored citizen perception of local and national government on transparency and accountability practices in domestic resource mobilization and management of public financial resources.

2.3.6. Data Quality Management and Analysis

Experienced data coders were trained using the household survey instrument. A coding sheet was then jointly developed with the statistician and data coder; Excel package templates were designed for data capturing. In the templates, appropriate error traps and validation routines were built-in to ensure that data coding and entry errors were kept to a minimum. After the data were entered and cleaned, printouts of the raw data were made and compared the actual questionnaire entries. After further cleaning the data, the statistician analyzed the data to further ensure the accuracy and consistency of the data. The verbatim responses were post-coded by item in their raw form. This assisted in mapping out patterns in responses and then used to strengthen the quantitative findings from the household survey.

2.4. Challenges

The biggest challenges encountered by the consultants during the study was the lack of financing; Oxfam did not offer advances until the final report was approved. Additionally, field data collection, especially in Rakai District, was disrupted by heavy rains which flooded most of rural areas. The team had to suspend field data collection for some time until roads were accessible. Another challenge in conducting the baseline study was the distrust of community members. The general sense is that the government—and the oil companies—are to blame for a delay in compensating the community for crops and property damaged by the oil and gas development. The consultants found they had to assuage public anxiety about participating in the baseline study.
This chapter presents the findings of the study, divided into sections: The first section presents the demographic characteristics of the respondents, including gender, age, marital status, education, household size, religion, and sources of livelihood. The following sections present the study findings in Result Areas that are structured around five baseline survey questions:

i. To what degree do community members think they influence decision-making on fiscal governance and extractive industries?

ii. How effective are CSOs in engaging in formal and informal decision-making spaces with IFIs, private companies, and local and central government?

iii. How empowered are citizens (women and youth) to meaningfully engage decision-makers on revenue and public financial management?

iv. How effective are local government’s citizen participation processes, and what have local governments done to support citizen participation in extractive-related decision-making?

v. Do local and national governments have transparent and accountable practices in domestic resource mobilization and the management of public financial resources?

### 3.1. Demographic Characteristics

Respondents’ demographics were tallied, including their gender, age, marital status, household size, education, and livelihood.

### 3.2. Result Area 1 | Community Influence of Decision-Making

The study sought to assess: to what degree do community members think they influence decision-making on fiscal governance and extractive industries?

#### 3.2.1. Community Members’ Perception of ‘Participation’

Community members were asked to give their views on what “participation” means. By and large, it was perceived as little more than attending meetings. Some suggested that participation meant organizing people in groups to identify their needs.

Others suggested it meant working with CSOs. Many respondents simply felt they are not taken seriously, and that engaging government was a waste of time. Some community members also said they are not given ample opportunity to participate in development projects within their communities, even though it is their right.

“Even for small jobs, oil companies bring people from other areas to work in our communities where the communities can do the jobs. The so-called consultative meetings in the villages are a sham, because most of our concerns are not taken seriously,” said one community member in Ngwedo Sub-County in Buliisa District.

“Very many villages have rejected the oil companies’ meetings. Some of our people are given jobs, but within a short time they are sacked without serious reasons. When our crops were destroyed in 2017, we were promised to be compensated but up to now, we have not been paid.”

Additionally, community members are given meeting invitations on short notice without details of the agenda to allow for preparation ahead of time.
Table 3: Descriptive Statistics of the Demographic Data

To put the demographics in perspective, consider:

<table>
<thead>
<tr>
<th>Gender</th>
<th>Age</th>
<th>Marital status</th>
<th>Household size</th>
<th>Education</th>
<th>Livelihood</th>
</tr>
</thead>
<tbody>
<tr>
<td><img src="images/gender.png" alt="Gender" /></td>
<td><img src="images/age.png" alt="Age" /></td>
<td><img src="images/marital_status.png" alt="Marital status" /></td>
<td><img src="images/household_size.png" alt="Household size" /></td>
<td><img src="images/education.png" alt="Education" /></td>
<td><img src="images/livelihood.png" alt="Livelihood" /></td>
</tr>
<tr>
<td>53% were males</td>
<td>47% were aged 31 to 50 years; 35% 18 to 30; 12% 51 to 65; and 6% 65 and older.</td>
<td>71% were married; 15% single; 8% widowed; 7% divorced.</td>
<td>32% of households were between five to seven members; 30% two to four; and 38% eight or more.</td>
<td>45% had attained primary education; 32%, secondary education; 11% no formal education; and 11%, higher levels of education.</td>
<td>73% are crop farmers; 16% business people; 5%, livestock farmers; 3% have more formal employment; 2% boda-boda drivers; and 1% casual laborers.</td>
</tr>
</tbody>
</table>

Given this, it’s clear that projects looking to improve citizen engagements in governance and public policy should design gender-specific interventions to foster inclusiveness.

The relative youth of the respondents suggest that many are active citizens with the potential and interest to engage decision-makers.

The large households imply higher level of dependence and poverty.

The relative high education suggests that citizens have the potential to understand, appreciate, and participate in issues related to governance and service delivery.

**Survey Findings, 2019**
3.2.2. Perception of the Participation of Women, Youth, and the Disabled

Men tend to dominate community meetings, giving short shrift to women, youth, and the disabled. During FGDs, it was revealed that men are dominant during meetings and other participatory events. FGD with men pointed out that women are timid when it comes to speaking in public and as such, they have not effectively used the existing space to express their views. Equally, there is no special consideration for disabled persons because there is a general feeling that the disabled have nothing to offer.

The lack of participation by women, youth, and the disabled was summed up clearly by one participant of a youth focus group in the village of Bugana, in Bugana Parish, Buliisa District:

“Women are not educated, so they lack confidence to express themselves. Even School Management Committees are supposed to have women representation, but to get them it’s a challenge. Because of the English language and education, they shy away.

The few who are active are very helpful. They do participate by raising complaints, especially those related to improving access to health and education. The youth have vigor on governance of our communities, raise concerns on unemployment and poverty, but they are not supported well. The disabled do not have space. It is only the old men who dominate the meetings.”

Figure 1: Citizen Perception on the meaning of participation

Figure 2: Perception of Participation by various groups
### 3.2.3. Community Influence on Budgeting Process

When asked what issues local people could influence, the study found: 17 percent believed they were able to influence budget monitoring; 16 percent, the evaluation of service delivery projects; 13 percent, budget preparation and approval; and 10 percent, budget monitoring. In short, most respondents felt unable to influence the budget process to reflect the development needs of their communities.

Discussions with the district officials revealed mixed feelings on how the community influences decision-making during the budget process. Some officials felt that community members influence what is prioritized in the budget, noting that elected leaders have the right to reject a budget proposal if they think it does not reflect the views or interest of their communities.

Other district officials noted that implementation of community prioritized needs are limited by the availability of funds locally (approximately 400 million UGX a year in Rakai district), because most of the money is allocated from the center government. Thus, districts can only spend according to what they have and not what they need.

#### Figure 3: Community perception on issues for consultation

<table>
<thead>
<tr>
<th>Issue</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budget preparation</td>
<td>20%</td>
</tr>
<tr>
<td>Needs Identification</td>
<td>19%</td>
</tr>
<tr>
<td>Revenue Source</td>
<td>9%</td>
</tr>
<tr>
<td>Making Tax Policies/laws</td>
<td>10%</td>
</tr>
<tr>
<td>Monitor Project</td>
<td>19%</td>
</tr>
<tr>
<td>Evaluate Service delivery</td>
<td>16%</td>
</tr>
</tbody>
</table>

#### Figure 4: Perception of Community Influence on Budget Process

<table>
<thead>
<tr>
<th>Area</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Routing and survey</td>
<td>66%</td>
</tr>
<tr>
<td>Land acquisition</td>
<td>36%</td>
</tr>
<tr>
<td>Resettlement</td>
<td>36%</td>
</tr>
<tr>
<td>Supply of goods</td>
<td>22%</td>
</tr>
<tr>
<td>Employment</td>
<td>21%</td>
</tr>
<tr>
<td>Benefits</td>
<td>34%</td>
</tr>
<tr>
<td>Livelihood Restoration</td>
<td>36%</td>
</tr>
<tr>
<td>Environment</td>
<td>36%</td>
</tr>
<tr>
<td>Compensation</td>
<td>32%</td>
</tr>
<tr>
<td>Policy &amp; Lawmaking</td>
<td>12%</td>
</tr>
</tbody>
</table>
3.2.4. Community Perception on Influencing Decision-Making on Oil and Gas Extraction

The study revealed that most community members feel that their views have little influence on decision-making in the oil and gas industry. Overall, 51 percent of the respondents did not know whether their concerns on planning for development of extractives were taken seriously; 30 percent were unsure; and 18 percent believed their concerns are considered. However, 29% of community members felt they could influence land acquisition; 23 percent, routing and surveying; 14 percent, resettlement planning; 13 percent, goods and service supply; 12 percent, environmental issues; 9 percent, livelihood; and 2 percent, polices and laws related to oil and gas (Figure 7).

Communities perceive that they have very little influence when it comes to oil and gas. In FGDs, participants expressed their apathy toward issues of oil and gas exploration due to their perceived lack of power.

"In our first meeting, the implementing company valued a coffee tree at 50,000/= for five years, but the government official later came around and advised us to reduce to 30,000/=. The compensation itself is taking long, yet we are not using the land. When it came to our land titles, they were taken for photocopy, but we have not received them back. On compensation, it was initially agreed that implementing company will take the responsibility of relocating the cemeteries but afterword, they refused."

- FGD participant in Luteebbe Village, Kanoni Parish, Lwanda Sub County, Rakai District

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**Figure 5: Perception of Community Influence on budget processes**

<table>
<thead>
<tr>
<th>Male</th>
<th>Female</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budget Implementation</td>
<td>13%</td>
</tr>
<tr>
<td>Evaluation of Services</td>
<td>17%</td>
</tr>
<tr>
<td>Budget Monitoring</td>
<td>15%</td>
</tr>
<tr>
<td>Budget Appraisal</td>
<td>14%</td>
</tr>
<tr>
<td>Budget Preparation</td>
<td>7%</td>
</tr>
</tbody>
</table>

**Figure 6: Perception of Community Influence on Oil Sector**

<table>
<thead>
<tr>
<th>Male</th>
<th>Female</th>
</tr>
</thead>
<tbody>
<tr>
<td>Routing and Surveying</td>
<td>23%</td>
</tr>
<tr>
<td>Land Acquisition</td>
<td>14%</td>
</tr>
<tr>
<td>Resettlement Planning</td>
<td>12%</td>
</tr>
<tr>
<td>Goods Supplies</td>
<td>9%</td>
</tr>
<tr>
<td>Employment</td>
<td>7%</td>
</tr>
<tr>
<td>Management of Benefit</td>
<td>2%</td>
</tr>
<tr>
<td>Livelihood Restoration</td>
<td>9%</td>
</tr>
<tr>
<td>Environment</td>
<td>2%</td>
</tr>
<tr>
<td>Compensation</td>
<td>12%</td>
</tr>
<tr>
<td>Laws/Lawmaking</td>
<td>11%</td>
</tr>
</tbody>
</table>
Sub-County, Buliisa District.

students, remain unaddressed issues, high dropout rates caused by students’ long classrooms—some with 80 to 90 students, The sense of being ignored was similar for a given population are used for the with patients. You find that the drugs meant for seasons, the whole health center is flooded Buliisa Town. During the agriculture and rain sub-counties, such as Kigwera, Buliisa, and sub-county and to serve people from other centers. Similarly, the School Management Committees, established under the Education Act 13, 2008, are mandated to oversee the management of schools and represent the interest of local community and parents. The committees are required to hold the school leadership accountable to the parents and other stakeholders. Both committees are required to convene regularly to discuss issues pertaining to education and health.

Then, the feedback is given to the committees accordingly, where the school and health leaderships are supposed to present reports for discussion and remedial actions. Some of the actionable points are escalated to the local government structures. The research team interviewed committee members of Avogera Health Centre III in Buliisa and District HC IV in Rakai District, and found that the committees have been established with members who know their roles, but have not been meeting regularly or with effective oversight. Quite often, members said, the committees air out service delivery issues for action but no actions are taken.

“The issues range from frequent drug shortages, to lack of beds for maternity ward, to lack of transport for health personnel” said an HUMC member at Avogera Health Centre III, Ngwedo Sub-County.

“The drug shortage is a serious issue at Avogera Health Centre III... The center receives drugs meant for Heath Centre II and not Centre III, as required by National Drug Authority guidelines. For this reason, we have requested the district to upgrade the center into a hospital, but we have not received feedback to our request.”

The education committee meetings are held twice each term to discuss emerging issues and submit recommendations for review and onward submission to the district education office for action, but feedback is slow.

“It takes a long time to receive feedback. At times, no feedback is received at all,” said a School Management Committee member at Kijangi Public School, Kigoya Parish, Buliisa Sub-County.

“For instance, for the last 18 months, Kijangi primary school has been without a mathematics teacher. We have raised the issue to the district officials for action, but we haven’t received any response. This has cost us a lot.”

<table>
<thead>
<tr>
<th>Parameters</th>
<th>% response (overall)</th>
<th>Buliisa n=150</th>
<th>Rakai n=235</th>
<th>Female n=181</th>
<th>Male n=204</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strongly Disagree</td>
<td>18%</td>
<td>20%</td>
<td>16%</td>
<td>19%</td>
<td>17%</td>
</tr>
<tr>
<td>Disagree</td>
<td>56%</td>
<td>58%</td>
<td>54%</td>
<td>59%</td>
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</tr>
<tr>
<td>Not sure</td>
<td>12%</td>
<td>12%</td>
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<td>10%</td>
<td>14%</td>
</tr>
<tr>
<td>Strongly Agree</td>
<td>10%</td>
<td>7%</td>
<td>12%</td>
<td>8%</td>
<td>11%</td>
</tr>
<tr>
<td>Agree.</td>
<td>4%</td>
<td>3%</td>
<td>5%</td>
<td>4%</td>
<td>4%</td>
</tr>
</tbody>
</table>

Do you believe that your budget proposal on health and education were adopted at sub county, district or national levels?

<table>
<thead>
<tr>
<th>Do you believe that your budget proposal on health and education were adopted at sub county, district or national levels?</th>
<th>Yes</th>
<th>No</th>
<th>Not sure</th>
</tr>
</thead>
<tbody>
<tr>
<td>%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Agree</td>
<td>6%</td>
<td>8%</td>
<td>6%</td>
</tr>
<tr>
<td>Strongly Agree</td>
<td>60%</td>
<td>57%</td>
<td>62%</td>
</tr>
<tr>
<td>Not sure</td>
<td>34%</td>
<td>35%</td>
<td>33%</td>
</tr>
</tbody>
</table>

Source: Study Findings, 2019

3.2.5. Adoption of Health and Education Proposals

Communities felt a continued lack of influence within the health and educations spaces. Table 4 shows that 74 percent of the respondents disagreed or strongly disagreed that the local government listens to their views, and 12 percent were unsure. Fourteen percent agreed or strongly agreed that local government listens to their views. When asked whether local government considers community proposals for health and education during development planning, 60 percent said it does not; 34 percent were unsure; and 6 percent believed it does.

Community members’ sense of being ignored is particularly acute in matters of budget expenditure.

“We need more health centers in our area,” said one woman participating in an FGD in Avogera Village, in the Ngwedo Sub-County, in Buliisa District.

“They are upgrading the current health center to Level 3 to capacitate it to the whole sub-county and to serve people from other sub-counties, such as Kigwera, Buliisa, and Buliisa Town. During the agriculture and rain seasons, the whole health center is flooded with patients. You find that the drugs meant for a given population are used for the entire district.”

The sense of being ignored was similar on matters of education. Overcrowded classrooms—some with 80 to 90 students, high dropout rates caused by students’ long treks, and the promotion of unprepared students, remain unaddressed issues, according to a church pastor in Ngwedo Sub-County, Buliisa District.

“As far as education, we do not have any recognized government school within our community, and this makes it hard for our children to study because of the long distances, “ said the pastor.

District officials pushed back on these complaints, saying that all proposals are discussed in the different forums, but community member’s perception remains critical.

3.2.6. Functionality of School and Health Management Committees for Influencing

The baseline report sought to establish the existence and functionality of Health and Education Management Committees. The Second National Health Policy provides for the establishment of Health Unit Management Committees (HUMCs) to provide stewardship in operation of health centers. Similarly, the School Management Committees, established under the Education Act 13, 2008, are mandated to oversee the management of schools and represent the interest of local community and parents. The committees are required to hold the school leadership accountable to the parents and other stakeholders. Both committees are required to convene regularly to discuss issues pertaining to education and health.

Table 4: Community perception on adoption of health and education proposal

<table>
<thead>
<tr>
<th>Parameters</th>
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<th>Rakai n=235</th>
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<th>Male n=204</th>
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<tr>
<td>Local government listens to our views concerning the development of our community</td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Strongly Disagree</td>
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<tr>
<td>Agree.</td>
<td>4%</td>
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<tr>
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<tr>
<td>Strongly Agree</td>
<td>10%</td>
<td>7%</td>
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<td>11%</td>
</tr>
<tr>
<td>Agree.</td>
<td>4%</td>
<td>3%</td>
<td>5%</td>
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</table>

Do you believe that your budget proposal on health and education were adopted at sub county, district or national levels?

<table>
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<th>Not sure</th>
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<tr>
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<td></td>
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<tr>
<td>Agree</td>
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<tr>
<td>Strongly Agree</td>
<td>60%</td>
<td>57%</td>
<td>62%</td>
</tr>
<tr>
<td>Not sure</td>
<td>34%</td>
<td>35%</td>
<td>33%</td>
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</tbody>
</table>
3.3. Result Area 2 | Effectiveness CSOs Engagement in Formal and Informal Decision-Making

CSOs play an important role in advocating for resources and policies, elevating voices of affected populations, monitoring and accountability, research and technical assistance, and service delivery. Effective engagement of CSOs in formal and informal decision-making spaces with IFIs, private companies, and government is key in influencing policy agenda.

Formal decision-making spaces include: formalized dialogue; advocacy and campaigning; participation in planning; monitoring and reporting; social accountability; and evidence-based studies and research. Informal decision-making space include: ad-hoc communication at central and local levels; lobbying, networking and coalition building; demonstrations and mass action; information, education and training; and community mobilization for feedback and advocacy. CSOs’ engagement with government happens at various stages of policy development processes (formulation; realization, monitoring, and evaluation). 34

For a long time, there has been noticeable engagement of CSOs and this study sought to establish how effective these engagements have been in influencing local and national level policy change in Uganda.

3.3.1. CSO Engagements with Governmental Decision Makers

Through Policy Dialogue

Policy dialogue, according to CSOs, includes structured communication between CSOs and different levels of government (vertical dialogue) and between CSOs themselves (horizontal dialogue). 35 Such policy dialogue aims at enacting laws and monitoring the implementation of laws. 36

This ongoing discourse between CSOs and government has yielded results, the CSOs report. For example, Civil Society Coalition on Oil and Gas (CSCO) 37 officials say that most of their proposals on enhancing transparency and accountability in the extractive industries have been considered by government. In fact, Advocates Coalition for Development and Environment, CSCO, Uganda Oil Watch Network, and others were able to influence elements of the 2013 legislative arrangements on oil, particularly the Petroleum Exploration, Development and Production Bill.

Likewise, policy dialogue between CSBAG and government has led to an increase in the display of budget information at health centers and schools. Additionally, policy dialogue resulted in the lowering of interest rates by commercial banks from 24.9 percent to 22.8 percent. CSBAG has also prepared and presented technical papers that informed national development frameworks and Joint Sector Review meetings. 38

Meanwhile, other CSOs shaped national policy development, including the inclusion of an incentive for whistle blowing in the Whistle Blowers Act, 2010; enforcement of accountability requirements for the Constituency Development Fund; formulation of the National Strategy to Fight Corruption; and the Regulatory Framework for Oil and Gas. 39

While the previous examples resulted from private policy dialogues, CSOs’ influence has sometimes taken the form of public dialogues, including Barazas—public performance monitoring fora sponsored by the central government—to mobilize public opinion on issues related to oil and gas. For example, PAU conducts public quarterly engagements with CSCO and AGODA. CSOs said the meetings have helped citizens’ awareness and participation in oil-related issues in the Albertine and Rakai districts. One official from PAU said, “We have a formal mechanism that shapes our engagement with CSCO. The relationship is important because it has provided us with a platform to present our views, but also obtain feedback from the communities... This structure has worked for us in Buliisa, and we have just introduced the same in Rakai.”

However, there have been reports from some CSOs that their engagement with government in policy dialogues hasn’t been effective in influencing the policy agenda, because of intimidation and capacity challenges by the government. CSOs’ proposed topics on several occasions have been removed from the agenda and their advocacy environment has severely restricted. For example, in 2017, the government clamped down on advocacy organizations during consideration of the Constitution (Amendment) Bill, 2017.
Through Research

CSOs provide evidence-based research and analysis, and often findings shared with technical officers in line ministries and relevant committees of Parliament inform policies and programs. For instance:

ACODE has regularly conducted evidence-based research on environment, poverty, oil and gas, and governance;

Uganda Debt Network and the National NGO Forum have conducted research on pro-poor budget processes, governance, participation, economic development, and poverty;

FOWADE has conducted analysis on gender budgets; and

CSBAG research uncovered weaknesses in the tax administration system, including high levels of informality, tax evasion, detrimental tax incentives and a narrow tax base.

Government officials and development partners have acknowledged that such high-level, evidence-based research is important in policy dialogues. Nevertheless, evidence-based research has been hampered by limited capacity in terms of finance, skill, and facilities. Some CSOs contacted for this report complained that they do not have the funds to hire skilled researchers and analysts to produce independent research. As a result, research is sometimes sponsored by biased government agencies and politicians, the CSOs said.

Through Alliances

CSOs in Uganda have moved away from working in an ad hoc manner to deliberately engaging in joint actions through coalitions and networks on various policy issues with some notable achievements. The formation of CSO platforms, alliance, coalitions and networks such as CSBAG, the Tax Justice Alliance in Uganda, Advocates Coalition for Development and Environment, Uganda Debt Network, Uganda National NGO Forum, Civil Society Coalition for Oil, CSO Budget Coalitions, ACCLI, and DENIVA among others has provided opportunities for knowledge sharing and for increasing the influence of the CSO.

The Civil Society Coalition on Oil and Gas (CSCO) has met frequently with oil companies and government departments and presented a united civil society perspective on oil and gas development. CSO has also hosted numerous forums to share knowledge and promote discussion around oil issues and has held community training and capacity building workshops for member organizations in areas affected by oil exploration. However, networks, coalitions and alliances need to be managed well in terms of coordination, resourcing and avoid capture by politicians.

Through Media Advocacy

CSOs have used mass and social media to influence the policy agenda. The tools have included press releases, news conferences, letters to editors, TV or radio interviews, newsletters, websites, blogs, and social media are used as forms of communication. “CSBAG ensures that for every activity, there is a media component,” said a CSBAG official.

Through Government Capacity-Building

CSOs engage in policy implementation initiatives with a focus on capacity building and empowerment of communities and government officials. Capacity-building includes developing policy advocacy skills, technical knowledge, research skills, and increasing the availability of the resources necessary to support an organization. For example, CSO runs several capacity-building programs for different community stakeholders on issues such as the right to education, land rights, women rights, and vocational training. However, CSO has had difficulty building the capacity of its key stakeholders in the specialized skills required in the oil and gas sector.

3.3.2. CSO Engagements with IFIs

IFIs provide financial support and technical assistance for economic and social development activities and promote international economic cooperation and stability. In recent years, CSOs have urged IFIs, including the World Bank, to support an enabling environment for public participation and greater accountability of government actions to the public. Significant success has been registered in Uganda where CSOs say IFIs have been influential in supporting programs that facilitate effective CSO policy dialogues. For instance, it was mentioned that IMF, World Bank, and others have been pooling resources under different funding arrangements and deliberately discussing CSO perspectives on various subjects to the central government.

IFIs have also supported government and CSO capacity-building on governance, oil and gas, the environment, and anti-corruption institutions.

3.3.3. CSO Engagement with Oil Companies

Oil companies’ engagement with communities before starting exploration activities helps them clarify their role, responsibilities, and duties. This helps avoid conflict with local communities. CSOs, as representatives of the community, are supposed to engage oil companies on issues concerning the local people so that the development of the extractive industries positively impacts the communities.

CSO members say that CSOs have been engaging oil companies in the Buliisa and Rakai districts at the district, sub-country, parish, and village levels. Studies on stakeholder engagement confirm those reports and CSO conducts quarterly meetings with oil companies. Oil companies have also implemented programs as part of their corporate social responsibility to benefit local communities.

Global Rights Alert has also been active, working on issues of land acquisition, resettlement, and compensation of people affected by oil and gas infrastructural developments in the Albertine. Similar observations were made by CSO officials about CSBAG. Oil companies have their limit, however. Oil company officials interviewed during this study raised concerns they are unable to meet the many expectations raised by communities. The companies noted that CSOs presents many requests to them that are beyond their purview, including the construction of schools, hospitals, roads, and infrastructure to access water.
Figure 7: Obstacles to effective engagement in decision-making

![Chart showing obstacles to effective engagement in decision-making]

They also complained that CSOs always oppose oil companies’ proposals out of hand, without due consideration. CSOs reject these characterizations, countering that oil companies are more concerned about making profits than fulfilling promises of transparency and compensation. “They will do what is possible to ensure that their objective is achieved even when it means hiding the truth,” said a CSO official interviewed for this report.

3.4. Result Area 3 | Empowered Citizen Engagement

Citizen participation in revenue mobilization and public financial management leads to a responsive budget allocation, enhances good governance, and improves the delivery of public services. CSOs reject these characterizations, countering that oil companies are more concerned about making profits than fulfilling promises of transparency and compensation. “They will do what is possible to ensure that their objective is achieved even when it means hiding the truth,” said a CSO official interviewed for this report.

Other challenges mentioned during FGDs included:

- Language barriers. In some communities, there are many ethnic groups. The biggest tribe dominates, and its language is used for communication during meetings to the disadvantage of others;
- Failure to implement the resolutions of the meetings discourage many from attending meetings;
- Meetings coincide with public events;
- Sometimes leaders politicize meetings; and
- Poor weather, especially during rainy seasons.

3.4.2. Community Consultation on Laws, Policies, Plans

When asked whether communities are involved in developing oil sector laws, policies, and budgets that affect them, 72 percent of the respondents said they were not; only 7 percent said they had been consulted. In response, district officials said that such consultation is done at the sub-county and district levels but is limited to public representatives and technocrats. The cost to inform the general public is cost-prohibitive, the district officials said. Some CSOs have tried to bridge this gap by informing the public through local radio announcements.

When asked on what issues they should be consulted, 20 percent of community members said they should be consulted on budget preparation; 19 percent, on needs identification; 19 percent, on monitoring projects; 16 percent, on evaluating service delivery; 10 percent, on making tax policies and laws; and 9 percent, on revenue mobilization.

Although community members appreciated consultations as a good gesture, many felt the gestures were disingenuous. “The consultations which district officials conduct on the budget, or when it comes to a new project, is a waste of time because local leaders just want to show the world that we consulted them, but they are never genuine,” said a participant in a men’s focus group in Kitamba Sub-County, Rakai District. When asked on what issues they should be consulted regarding oil and gas, 97 percent said land acquisition; 66 percent, routing and surveying; 36 percent, resettlement.
planning; livelihood restoration, 36 percent; 34 percent, management of benefits; 32 percent, compensation; 22 percent, goods and services; 21 percent, employment of the locals; 17 percent, environmental issues; and 12 percent, formulation of laws and policies. Clearly, these discussions show, any discussion about land use should involve all community members.

Additionally, most respondents (74 percent) were unsure whether the current political and legal framework enhances community participation in budget planning, implementation, monitoring, and the evaluation of development projects. Another 22 percent said the frameworks do not enhance participation, and 4 percent said they are.

3.4.3. Access to Information for Decision-Making

Effective access to meaningful information is the first step in empowering citizens to exercise a degree of control over resources and institutions. 57 For it to be meaningful, information should be relevant, provided in a timely manner, provided at little or no cost, and available across boundaries. 58 The study sought to find out how citizens access information on government policies, programs, laws, plans, and service delivery projects.

As seen in Figure 8, radio is the main source of information (85 percent), followed by community meetings (37 percent), mobile phone (19 percent), and Baraza (15 percent). A few respondents mentioned newspapers and government meetings as sources of information. Additionally, district officials said information is also passed through schools, churches, public functions, posters, and elected leaders. Although, the notice boards were used to share some information on government projects, this was mostly confined to district staff. Information sources reflected varied degrees of effectiveness.

In the community data, most of the respondents (63 percent) said the sources were not effective—that is, that the information failed to satisfy the demands of the users, including its availability, completeness, timeliness, and convenience. During FGDs, community members complained that public information is often incomplete.

“Sometimes we get information using our local radios or from newspapers like New Vision, but quite often the information is not clear. It is in bits, there are no details to help you follow, and sometimes nobody is available to explain it to you,” said a youth participant in an FGD in Kifamba Parish, Kifamba Sub-County, in Kyotera District.

Data shows that 40 percent of the respondents strongly disagreed that the content of the information in the financial releases, district plans, and other district documents is simple to understand. While the study found that over 80 percent of the respondents were literate, most agreed that the technical language in data disseminated is hard to understand; district officials interviewed agreed.

**Dissemination of Data**

As reflected in the data, 72 percent of the respondents disagreed or strongly disagreed that information for planning and assessing projects performance is regularly disseminated by both the government and other stakeholders to the public; 23 percent were not sure whether information was disseminated at all; and 5 percent agreed or strongly agreed that it was regularly disseminated.

The use of media such as radio has been highlighted as a key initiative in enhancing accountability and transparency for effective service delivery. Although FGD participants noted that they listen and enjoy radio programs, some participants could not confidently say that the radio programs dissemination of information had helped them to hold service providers accountable. Program schedules and programs not grounded in evidence challenges their value. Getting information can be costly, and 76 percent of the respondents said that obtaining information is unaffordable.

“Information is published quarterly, but we don’t have money to buy newspapers with that information. If the government thinks that information is for us, why doesn’t it bring it to our village for all of us to use?” asked a woman participating in an FGD in Bitabago Parish, Lwanda Sub-County, Rakai District. Availability of information without proper use does not lead to greater citizen participation, accountability, and responsiveness. For this purpose, the users must be information literate. The study sought to find out whether citizens were sensitized or trained on with respect to the budget cycle.

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**Figure 8: Sources of Information**

- **Government Meetings**: Male 10%, Female 8%
- **Baraza**: Male 21%, Female 9%
- **Newspaper**: Male 1%, Female 0%
- **Community Meetings**: Male 40%, Female 31%
- **Mobile Telephone**: Male 28%, Female 9%
- **Radio/TV**: Male 89%, Female 81%
As indicated in Figure 9, relatively few of the respondents indicated that they had been trained or sensitized on any aspect of the budget cycle. Similarly, FGD participants said the government rarely trains local people to participate in service delivery. Because of this, NGOs and CBOs have supplemented government efforts in building civic competency by sensitizing and training the masses on participation opportunities.

Valuable information to citizens should be disseminated to the public for effective engagement in decision making. For the information to be useful, it should be clear, complete, timely and regularly disseminated to facilitate effective decision making by its consumers.

3.4.4. Citizens’ Awareness of Participation as a Right

Respondents were asked whether they were aware of their right to participate in decision-making on issues of revenue mobilization, budget preparation, approval execution, and monitoring and evaluation. Forty-four percent knew that participation is their legal right; 31 percent did not; and 25 percent were unsure.

Many participants expressed concern that exercising their rights of participation would bring them troubles, like arrests or being branded as belonging to a political opposition group.

“We know we have rights, but we do not have trust in the institutions like the police. I do not think that you can begin a demonstration to demand your rights and the police will spare you. They will tear gas you and take you to prison and leave your family to suffer.”

Despite many community members knowing that they had a right to participate, most felt they hadn’t been told about this right by the government. (See Table 6.) This study also revealed that a considerable proportion of the population (57 percent) strongly believes it is the duty of their leaders to represent their demands for services. Many others cannot distinguish their roles and responsibilities from those of their leaders.

3.4.5. Community Members’ Awareness of Revenue Sources

When citizens are aware of how revenues are mobilized, allocated, and spent, they are in a better position to hold their leaders accountable and demand effective delivery of services. This survey sought to establish the level of citizen awareness on how domestic revenue is mobilized to support implementation of development projects.

This survey found that that 76 percent knew that taxation was the main source of revenue to government. The reason, simply put, is that most Uganda citizens must pay taxes. However, few people are aware of other sources of revenue, such as royalties, grants, borrowing, non-tax revenue (e.g., from driving permits), and from parastatals (government-controlled organizations, such as the National Medical Stores). Additionally, 69 percent complained that taxes were frequent and high; 45 percent, that public monies were misspent; 23 percent, that the revenue collection and accountability systems were poor; and 18 percent, that the benefits of payment of taxes were not evident.

Information obtained from FGDs indicated that community members are not engaged in revenue generation issues, but rather only on spending or budget execution. They said that their community leaders have not involved them in meetings to discuss ways of raising domestic revenues to support development projects in their areas. Participants noted that they only come to know the new taxes on budget day when the Minister of Finance reads the budget speech.

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Figure 9: Training of Households on the Budget Cycle

<table>
<thead>
<tr>
<th></th>
<th>Right Awareness</th>
<th>Budget Monitoring</th>
<th>Budget Analysis</th>
<th>Budget Preparation</th>
</tr>
</thead>
<tbody>
<tr>
<td>2%</td>
<td>23%</td>
<td>23%</td>
<td>23%</td>
<td>23%</td>
</tr>
</tbody>
</table>

“Here people fear to exercise their rights by voicing their concerns on service delivery because, even if they demand for better services, they will be intimidated and be branded that they belong to People Power, FDC or DP,” said a youth participant in an FGD in Kifamba Sub-County, Kifamba Parish, in Kyotera District.
3.4. Result Area 4 | Government Participation Processes

Transparency and accountability are key components for the effective and efficient mobilization of domestic resources and managing their use by government. A governance system that is transparent, responsive, participatory, and accountable ensures that benefits and services are delivered to the citizens who need them most, especially the poor and marginalized.

For this purpose, the study sought to establish if participation practices in domestic resource mobilization and management of public financial resources existed at local and national government levels. When respondents were asked whether they were aware of the practices and mechanisms that exist to ensure that public resources are mobilized and used well, only 16 percent said they were. Fewer could identify these practices and mechanisms. (See Figure 10.)

### 3.4.1. Effectiveness of Mechanisms for Public Resource Management

The study sought to establish the existence and effectiveness of practices at local and central government to ensure accessibility of information to the citizens. When asked to rate effectiveness of the mechanisms to ensure that government resources and revenues are mobilized and used well to improve service delivery in their community, 68 percent of the respondents confirmed that the mechanisms are not effective, 30 percent were not sure, and only 2 percent said they were effective.

The findings agree with earlier studies that established that although there are informal social accountability mechanisms in local government processes, there are still significant procedural and substantive challenges that make both formal and informal social accountability mechanisms fall short of their stated accountability goals. People are generally not aware of existing social accountability mechanisms; even where they are aware, they are unable to guarantee their full operationalization. Furthermore, there is no guarantee that opinions or findings arising from social accountability undertakings will be sufficiently considered in the local government processes.

### 3.4.2. Local Budget Transparency and Public Participation

Only when there is free exchange of public information and citizens have the opportunity to effectively engage in the budget process can the government be held accountable for its budget. For this reason, the study sought to establish the existence and effectiveness of practices at local and central government that ensure accessibility of information to the citizens. The District Local Governments, as stipulated in the Local Governments Act 1997, are mandated to communicate government policy and programs in the local government. This is typically done at the very least by displaying the status of public funds and ongoing projects on public notice boards at both the district and sub-county headquarters.

The results have been mixed. The councilors consulted during the survey pointed out that information on expenditure from local governments is not readily accessible when it is required. “Some of this information is confidential, but the district officials are not at liberty to give information at any time when we want it. One can easily obtain information on releases, [such as] the contractors awarded in contracts. But when it comes to how money is spent, it is always difficult,” said a councilor in the Rakai District.

#### Table 5: Sources of Government Revenue

<table>
<thead>
<tr>
<th>Qtns/Parameters</th>
<th>% response (overall)n=385</th>
<th>Buliisa n=150</th>
<th>Rakai n=235</th>
<th>Female n=181</th>
<th>Male n=204</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxes</td>
<td>76%</td>
<td>81%</td>
<td>74%</td>
<td>69%</td>
<td>83%</td>
</tr>
<tr>
<td>Non-Tax revenue</td>
<td>5%</td>
<td>4%</td>
<td>6%</td>
<td>4%</td>
<td>6%</td>
</tr>
<tr>
<td>Income generated from Parastatals</td>
<td>6%</td>
<td>6%</td>
<td>8%</td>
<td>5%</td>
<td>8%</td>
</tr>
<tr>
<td>Borrowing</td>
<td>3%</td>
<td>3%</td>
<td>3%</td>
<td>3%</td>
<td>3%</td>
</tr>
<tr>
<td>Grants</td>
<td>4%</td>
<td>4%</td>
<td>4%</td>
<td>4%</td>
<td>4%</td>
</tr>
</tbody>
</table>

Source: Study findings, 2019.
3.4.3. Exercise of Participatory Democracy Through Local Councils

For many years, participatory democracy has been entrenched and used as a tool of local democracy in Uganda, especially at the village Local Council 1 (LC1) leader. Membership of the village includes all persons 18 years of age or older. All members of the village (through adult suffrage) vote for their executive representatives. The village LC1 is responsible for maintaining law and order, initiation and participation in service delivery projects, and serves as a communication channel between higher local councils and the people in the area.

The committee is also charged with monitoring administration of projects in its area. The village members have a mandate to remove a chairperson or a member of a village executive committee if such executive member is incompetent, corrupt, abuses office, or not accountable to the people.

The functions of local councils imply that the villages have significant responsibility in ensuring accountability in service delivery within the localities, but true representation is often lacking. The study found that 74 percent of the respondents perceived participation as attending meetings to discuss development issues in the area, but only 12 percent said community meetings are held regularly to give feedback on service delivery to the communities, meaning that the decision making at the lowest local council is low.

"Here, the village meetings are always frequent during election period when we are told to vote for NRM," said a participant in a men’s FGD in Bitabago Parish, Lwanda Sub-County, Rakai District.

"Our chairperson rarely convenes these meeting. Some of the executive committee members are businessmen with little concerns of development in our areas. They go for trading as far as Masaka and that is where they spend much of their time. How do you expect them to monitor the development projects in our area?"

The same sentiments were expressed in FGDs held in Buliisa District.

3.4.4. Regular Budget Conferences

The Local Governments Amendment Act, 2015, requires that budget conferences to be held and open to the public at all levels of local council, from village to the district. Equally, the annual budget process is supposed to involve consultations with various stakeholders, including citizens, on issues of development. (See PFM Act, 2015.) Communities are represented by their elected leaders, known as councilors, who are supposed to explain the interest of their communities in the budget conferences.

This study found that only 16 percent of the respondents knew local budget dialogues existed, and only 12 percent knew that national budget dialogues existed. Many people at FGDs thought their representatives were supposed to attend such meetings and then report on what transpires, but without effective feedback mechanisms, the representatives remain unaccountable to the people they are representing. FGD participants complained that councilors put their interests ahead of their constituents.

As a case in point, participants in a FGD held in Bitabago Parish, Lwanda Sub-County, Rakai District, cited an instance in which their representatives went against the wish of the people and supported a constitutional amendment that removed the age limit for presidential candidates and extended the term limits of members of Parliament. Moreover, some of the representatives are effectively sidelined during these conferences by the ruling party.
More revelations during the study indicate that the budget process follows a top-down approach. As such, local governments are effectively given directives that focus on what the central government wants district local governments than to do, rather than local governments presenting the needs of the people. Thus, communities are unable to participate in the budgeting process through budget dialogues.

### 3.4.5. Inclusive and Participatory Budget Process

Uganda the Open Budget Index ranked Uganda first in budget transparency in the East African region and ranked second in Africa (scoring 58 out of 100) in 2019. Consultants from the UK Department for International Development (DFID), upon completing a PEFA analysis in 2016, declared that Uganda's public financial management (PFM) systems are relatively strong in budget classification and documentation, public access to fiscal information, transparency and preparation of the budget. However, the report also cited

"notable weaknesses in aspects of risk management and sectors' strategies linked to multi-year budgeting."

One positive bit of progress with regards to participation is the creation of budget consultative workshops. The budget consultative process was first instituted in the fiscal year 1999-2000, but the first local government workshops were only organized by MoFPED in the fiscal year 2018-2019. The key participants at these workshops, held in 20 centers, included cabinet ministers, members of Parliament, technical officials from the central agencies, local government officials, development partners, and civil society and private sector organizations.

After the national budget consultative meetings, 20 Sector Working Groups organize discussions with spending agencies within the sector and agree on sector priorities and the financing required. Each Sector Working Group is made up of representatives from all ministries within the sector, MoFPED, departments and agencies within the sector, representatives from civil society and the private sector, local government representatives, and representatives of development partners.

Clearly, there has been registered progress in involving various stakeholders in the budget process. Nonetheless, information obtained from interviews with local people contradicts some rosy national assessments. Many FGD participants said that they were not aware of such publication of the annual budget documents. And, the Open Budget Index also ranked Uganda poorly (22 out of 100) in public participation. However, information obtained from interviews with local people contradicts these PEFA assessments, because many FGD participants said they were not aware of the publication of the annual budget documents. Without the documentation, respondents could not use such information to engage service providers. Additionally, the usefulness of budget documentation remains questionable as it is bulky and does not always provide a complete picture of all fiscal operations. Documentation consumption is largely by the elite class and not for the common person.

To push back against these obstacles, any non-state actors, such as the media, CSOs, and accounting firms, have played a significant role in providing budget information to the public. Private firms, like Deloitte & Touche, KPMG, and PricewaterhouseCoopers, organize annual breakfast meetings after the reading of the national budget to present the budget highlights and facilitate discussion of the prioritization and spending decisions. Media publish summaries of fiscal proposals focusing on revenue measures and expenditure estimates. And CSOs have produced simplified versions of budgets at all levels and shared hard copies with the various target audiences.

Additionally, the MoFPED releases funds before the tenth day of the first month of the quarter, and the details of the financial releases are published in the newspaper, but only 5 percent of this study's respondents were aware of the publication. FGD participants observed the costs of accessing such information are too high for many rural poor people. Without access to the information regularly, participation in the processes is unlikely.
3.5. Result Area 5 | Transparency and Accountability Frameworks for Governance of Extractives and Financial Resources

In order to have transparent and accountable management and mobilization of revenues, the national and local level governments must have strong transparency and accountability mechanisms and practices. Transparency does not always lead to accountability, but without transparency there cannot be accountability. The participatory practices discussed in Results Area 4 make way for possible accountability through the practices highlighted through this study.

3.5.1. Budget Accountability Mechanisms

Annual audits are one mechanism for ensuring accountability in the management of public financial resources. Regular independent audits are conducted to verify financial reports and provide independent external assurance. In Uganda, the Office of Auditor General audits the accounts of every central, local government, and administrative unit every financial year. The Auditor General gives the report of the audited accounts to Parliament; MoFPED; the Local Government Public Accounts Committee; the Local Government Finance Commission; the Inspector General of Government; and the resident district commissioner, among others. Additionally, Ministry of Local Government (MoLG) Inspection units have the authority to inspect accounting documents. Information obtained from district officials indicates that both Rakai and Buliisa have had annual audits and technical teams at the district have been working hard to implement the audit recommendations despite low public awareness of the periodic audit communities (Figure 13).

These processes do face a lack of resourcing, corruption, poor quality auditing, and a lack of follow-up of recommendations. At the national level, OAG Audit reports and Public Procurement and Disposal of Public Assets Authority (PPDA) audits regularly cite non-compliance with procedures, including poor recordkeeping, inadequate procurement planning and budgeting, the use of wrong procurement methods, weak supervision and management, lack of market assessment and applicability, and political interference.

Barazas

Barazas are a presidential initiative to create space for citizens to discuss and evaluate performance of government programs within their respective communities. In such fora, local people hold government officials, especially those serving at the local level account for the resources spent on public programs in their areas. The Barazas bring together stakeholders from central and local governments, service providers and bureaucrats, and community members who use these services.

The study findings show that communities have not effectively used Barazas. With lapses in hosting and community members feeling the spaces sometimes unproductive, focusing too much on expenditure with little or no emphasis on discussion of possible revenue mobilization.

3.5.2. Legal and Institutional Framework Governing Extractives and Public Financial Management in Uganda

Uganda has developed a robust legal, policy, and institutional framework to support transparency and accountability in extractives and public finance management. These include the 1995 Constitution of the Republic of Uganda; the Access to Information Act, 2005; the Public Finance Management Act, 2015; the Public Finance Management Regulations, 2016; the Uganda Financial Management Reform Strategy (2018-2023); the PPDA Act, 2003; and the National Audit Act 2008.

There are several institutions in the country tasked with investigating wrongdoings, fighting corruption, and enforcing contract transparency and accountability in government procurements. These include MoFPED; the Public Procurement and Disposal of Public Assets Authority; the Office of the Inspectorate of Government (IG); the Directorate of Public Prosecutions (DPP); the Office of the Auditor General; and the Directorate of Ethics and Integrity (DEI) in the office of the president, which is tasked with ensuring effective coordination among all institutions involved in fighting corruption in the country.
Additionally, accountability committees of the Parliament of Uganda (the Public Accounts Committee and the Local Governments Accounts Committee) have made important contributions in holding government accountable on several high-profile cases, including financial mismanagement of the Commonwealth Heads of Government Meeting, the Office of the Prime Minister, Uganda Revenue Authority, Bank of Uganda, etc. The committees have been critical on the development of the extractive industry to ensure that government accounts to its citizens.

The accountability committees have also demonstrated a high level of commitment to pursuing accountability issues and have extensively documented the common patterns of financial mismanagement and misuse of state resources and made recommendations for preventing such losses in the future. Nevertheless, there are challenges related to delays in audit scrutiny that causes a weak link in ensuring accountability. Recent PEFA scores indicate that external audits have not performed well. Implementing recommendations on audit by the legislature also remains weak. There are also fears that the accountability committees of parliament are compromised through bribery by the Accounting Office. Some commentators have noted that institutionalizing accountability by establishing watchdogs like the Public Accounts Committee, Budget Monitoring Committees and other regulatory bodies has caused citizens to withdraw their participation, making corruption harder to curb.

3.5.3. Extractive Industries Transparency Initiative Membership

The Extractive Industries Transparency Initiative (EITI) is an international standard for openness around the management of revenues from natural resources. It aims at reducing poverty among natural resource countries by improving accountability and transparency in the payments and receipts of natural resource revenues. This is achieved through regular publication and verification of information on:

- the allocation of licenses and contracts;
- fiscal and legal arrangements;
- how much oil, gas, and minerals are produced;
- how much is paid by companies and received by government; and
- where the revenues received by government are allocated; extractors' contributions to the economy, including employment.

By implementing EITI, countries could reduce opportunities for mismanagement or diversion of funds from sustainable development purposes, especially in prominent oil, gas, or mining regions. In February 2019, the Ugandan cabinet gave the government a go-ahead to apply to join the Extractive Industries Transparency Initiative. The cabinet decision was followed by a public declaration by MoPFED of the country's intention to join the EITI as part of the country's efforts to strengthen accountability in the management of its natural resources and attract investors to develop its oil, gas, and mining reserves.

3.5.4. Non-Disclosure of Production Sharing Agreements and Other Contracts

Disclosure of extractive industry contracts helps to manage expectations held by communities, governments, and companies. Although the institutional and legal frameworks exist, transparency provisions in the petroleum laws are not adequate to guarantee full disclosure of contracts because some contracts, such as PSAs, still have confidentiality clauses which prevent public access to the information.

Contrary to the provisions of the Access to Information Act, Sections 152 and 153 of the Petroleum (Exploration, Development and Production) Act for Upstream, 2013 stipulate that information submitted by the transnational oil companies to government should be kept confidential unless the parties agree to the disclosure, though consent should not be unreasonably withheld. It is also provided that government employees are subjected to an oath of secrecy and strict penal sanctions for breach of that oath.

Thus, the government can decline to disclose production sharing agreements, on the basis of confidentiality clauses in the contracts, which is exemplified by Tullow Oil voluntarily disclosing payments to the Ugandan government (taxes and fees totaling USD 174 million) in its 2012 corporate responsibility report (Tullow Oil, 2013a). When asked how much extractors CNOOC International and Total paid, they both claimed that contractual obligations with the government of Uganda prevented disclosure. This means there is no guarantee that the Ugandan public will have information about the expected revenues generated from the industry.

When asked about openness in the oil and gas sectors, 72 percent of survey respondents said there were no mechanisms to ensure openness; 20 percent said they were unsure whether such mechanisms exist; and 9 percent said they believed such mechanisms exist.

Although PAU officials said that communities are sensitized through regular dialogues and through mass media, most FGD participants said that issues related to oil and gas, including the laws and policies, are not transparent.

From Table 6, few respondents think information on oil and gas activities is accessible. While the Uganda National Communication Strategy for the Oil and Gas Sector emphasizes the need for the central government to make information accessible by the communities, FGDs revealed that many community members do not know even the basic information about the sector (amount of oil discovered, money invested, government plans to develop the sector, or sector contributions to community development).
3.5.5. Rating the Level of Accessibility of Information on Oil and Gas Activities

Table 6: Access to information on the Oil and Gas development process

<table>
<thead>
<tr>
<th>Process/ activity</th>
<th>Very High</th>
<th>High</th>
<th>Low</th>
<th>Very Low</th>
<th>Don't Know</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land Acquisition and Compensation</td>
<td>11%</td>
<td>14%</td>
<td>30%</td>
<td>25%</td>
<td>20%</td>
</tr>
<tr>
<td>Policy, laws, program and Plan Making</td>
<td>3%</td>
<td>8%</td>
<td>23%</td>
<td>24%</td>
<td>42%</td>
</tr>
<tr>
<td>Licensing and Contracting</td>
<td>2%</td>
<td>4%</td>
<td>21%</td>
<td>22%</td>
<td>50%</td>
</tr>
<tr>
<td>Employment and business opportunities</td>
<td>6%</td>
<td>12%</td>
<td>26%</td>
<td>33%</td>
<td>23%</td>
</tr>
<tr>
<td>Revenue Collection and Allocation</td>
<td>1%</td>
<td>6%</td>
<td>20%</td>
<td>16%</td>
<td>56%</td>
</tr>
<tr>
<td>Impact of petroleum Resources on economy</td>
<td>10%</td>
<td>8%</td>
<td>17%</td>
<td>18%</td>
<td>46%</td>
</tr>
</tbody>
</table>

Source: Evaluation Findings, 2019

Figure 15: Satisfaction with quality of information

Figure 14: Openness in the Oil and Gas Industry

10%  20%  30%  40%  50%  60%  70%  80%

Yes  No  Not sure

Buliisa  Rakai

73%  70%  23%
4. RECOMMENDATIONS AND CONCLUSIONS

4.1. Conclusion

The survey was guided by the following study objectives:

1. Determine community members’ perceptions on how well their collective voice influences decision-making on matters of fiscal governance and the extractive industries;

2. Assess the efficacy of CSOs’ formal and informal engagements with international finance institutions (IFIs), private companies, and local and central government;

3. Assess whether women and youth are sufficiently empowered to meaningfully engage decision-makers on matters of revenue and public financial management;

4. Assess whether local and national governments have transparent and accountable practices in domestic resource mobilization and management of public financial resources; and

5. Assess whether Uganda has transparent and accountable frameworks for the extractive industries and public financial revenue.

Findings highlighted that:

1. Community members feel they have little influence in the decisions that shape the fiscal governance of their communities, particularly those that involved the extractive industries. This feeling of disenfranchisement has led to general apathy among citizens, manifested in low community participation and leading to poor accountability and poor service delivery.

2. CSOs have helped improve fiscal governance and better service delivery by engaging central and local governments, IFIs, and the private sector. CSOs have promoted policy dialogue; evidence-based research; lobbying; and the formation of CSO platforms, alliances, coalitions, and networks. Nonetheless, CSOs have been unable to effectively hold national institutions and public officials to account. With increasing abuse of office by public officials, there has been no clear CSOs common agenda to fight the abuse. Furthermore, there are significant operational and technical challenges hindering effective operation, including limited skills, small budgets, and shrinking civic space.

3. This relative ineffectiveness has been exacerbated by citizens’ limited access to information and their ignorance of their rights and responsibility to participate.

4. A lack of public financial management requires transparency and accountability account for poor service delivery. Although the current legal, policy, and institutional frameworks provide space to enable citizen participation in domestic resource mobilization and management of public financial resources, by and large, the accountability mechanisms are not effective at all levels. These shortcomings have encouraged corruption and led to the poor quality of services, project delays, cost overruns, and the use of substandard materials.

The discovery of oil and gas is seen as a game changer in the development program as Uganda strive to attain a middle status. Yet some community members are skeptical of the trickle-down benefits of oil and gas, a skepticism fueled by limited transparency, low level of community involvement, and poor (vertical and downward) accountability. Uganda is moving in right direction by striving to be a member of EITI. This will go a long way in improving transparency and accountability in the extractive industry.
4.2. Recommendations

Develop and implement programs aimed at enhancing information accessibility and literacy

i. Develop, implement, and monitor a program to create public awareness about rights and responsibilities regarding proprietary information, considering gender information needs and interests of both men and women in all information and communication programs.

ii. Publicize information on projects in the community should in mass media, such local radio, television, FM radio, newspapers, and notice boards.

iii. Revitalize and use the Local Council structure to facilitate information flow from the grassroots to the center and vice-versa.

iv. Equip the local people with information literacy skills; information accessibility should be complemented with capacity-building in its use.

v. Develop and implement a capacity-building programs for councilors, local leadership, and communities in areas of policy and budget analysis, access to information, project-management cycle, and effective representation to improve their competence in analysis, planning, implementation, and reporting of service-delivery projects.

vi. Develop freely accessible language education materials with partners and appropriately disseminated to sub-counties, parishes, and villages and translate key information into local dialects.

vii. Put in place efforts to ensure that community leaders and councilors access information on resource allocations and accountability and provide effective feedback to their respective constituencies.

viii. Allocate greater resources for community capacity-building programs in areas of policy and budget analysis, research, access to information, project management cycle and effective representation.

Enhance citizens’ awareness of their roles, responsibility, and rights in fiscal governance in the extractive industries

i. Raise citizen awareness of their roles and responsibilities but knowledge and skills on how to execute those responsibilities. This requires capacity building;

ii. Foster equity and inclusive participation in the development process in the extractive industries, specific interventions focusing on the women, youth, and the disabled must be designed and implemented;

iii. Educate citizens on their constitutional right to participate in the development process must be regularly and continuously undertaken at local public fora, houses of worship, and through public media;

iv. Commission research on the impact of including training curriculum (at all levels) on citizen participation in the development process;

v. Encourage citizens to participate in accountability fora such as Baraza;

vi. Take a bottom-top approach to formulation and review of public policy regulations; and

vii. Encourage regular sensitization through radios, meetings, and other dialogue platforms to create public awareness and stimulate action.

Enhance transparency and accountability in extractive industries with respect to oil and gas

i. Enhance stakeholder consultation, including engaging communities affected by extractive activities;

ii. Advocate for change in the legal and policy frameworks to ensure that the Extractive Industries Transparency Initiative principles are considered. Operationalize the transparency and accountability provisions in the petroleum legislation and associated regulations; and

iii. Expedite the EITI registration process to promote greater transparency and accountability in the oil and gas industry.

Strengthen planning, monitoring, and feedback for effective service delivery

i. Enhance monitoring local service provision through participatory assessments and feedback surveys;

ii. Strengthen political leaders’ monitoring of service delivery and give regular feedback on service delivery to their constituents;

iii. Strengthen CSOs involvement in national and district level planning, budgeting, and feedback processes;

iv. Enhance the capacity of the citizens to monitor procurement and implementation of local government contracts to address corruption; and

v. Enhance citizen participation in budgeting and expenditure processes through expenditure tracking.

Strengthen CSOs’ independent budget analysis and participatory public expenditure tracking programs

i. Advocate for improvement of local council oversight.
### Table 7: Community Response on selected parameters

<table>
<thead>
<tr>
<th>Indicator</th>
<th>% response (overall)</th>
<th>Buliisa</th>
<th>Rakai</th>
<th>Female</th>
<th>Male</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>The cost of obtaining information for planning, monitoring and assessing government projects is so low and affordable by the community</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Strongly Disagree</td>
<td>36%</td>
<td>35%</td>
<td>37%</td>
<td>37%</td>
<td>35%</td>
</tr>
<tr>
<td>Disagree</td>
<td>40%</td>
<td>44%</td>
<td>38%</td>
<td>40%</td>
<td>40%</td>
</tr>
<tr>
<td>Not sure</td>
<td>21%</td>
<td>19%</td>
<td>21%</td>
<td>22%</td>
<td>20%</td>
</tr>
<tr>
<td>Strongly Agree</td>
<td>1%</td>
<td>1%</td>
<td>1%</td>
<td>2%</td>
<td>2%</td>
</tr>
<tr>
<td>Agree</td>
<td>2%</td>
<td>1%</td>
<td>3%</td>
<td>1%</td>
<td>0%</td>
</tr>
<tr>
<td><strong>The content of the information in the financial releases, district plans, bills of quantities/ proposals, clients charters is easy for me understand and use for planning, monitoring and assessing government projects</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Strongly Disagree</td>
<td>40%</td>
<td>35%</td>
<td>43%</td>
<td>39%</td>
<td>41%</td>
</tr>
<tr>
<td>Disagree</td>
<td>32%</td>
<td>28%</td>
<td>34%</td>
<td>31%</td>
<td>33%</td>
</tr>
<tr>
<td>Not sure</td>
<td>22%</td>
<td>29%</td>
<td>17%</td>
<td>23%</td>
<td>21%</td>
</tr>
<tr>
<td>Strongly Agree</td>
<td>3%</td>
<td>3%</td>
<td>3%</td>
<td>6%</td>
<td>2%</td>
</tr>
<tr>
<td>Agree</td>
<td>4%</td>
<td>5%</td>
<td>3%</td>
<td>2%</td>
<td>4%</td>
</tr>
<tr>
<td><strong>The language in which the information is disseminated is so difficult for me to understand and use during planning monitoring and assessing government projects</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Strongly Disagree</td>
<td>6%</td>
<td>9%</td>
<td>5%</td>
<td>7%</td>
<td>6%</td>
</tr>
<tr>
<td>Disagree</td>
<td>14%</td>
<td>12%</td>
<td>15%</td>
<td>15%</td>
<td>13%</td>
</tr>
<tr>
<td>Not sure</td>
<td>24%</td>
<td>16%</td>
<td>29%</td>
<td>23%</td>
<td>25%</td>
</tr>
<tr>
<td>Strongly Agree</td>
<td>42%</td>
<td>48%</td>
<td>37%</td>
<td>43%</td>
<td>41%</td>
</tr>
<tr>
<td>Agree</td>
<td>14%</td>
<td>15%</td>
<td>14%</td>
<td>13%</td>
<td>15%</td>
</tr>
<tr>
<td><strong>Information for planning, monitoring and assessing government projects in regularly disseminated by both the government and other stakeholders to the general public.</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Strongly Disagree</td>
<td>44%</td>
<td>35%</td>
<td>49%</td>
<td>43%</td>
<td>44%</td>
</tr>
<tr>
<td>Disagree</td>
<td>28%</td>
<td>38%</td>
<td>22%</td>
<td>28%</td>
<td>28%</td>
</tr>
<tr>
<td>Not sure</td>
<td>23%</td>
<td>21%</td>
<td>24%</td>
<td>24%</td>
<td>22%</td>
</tr>
<tr>
<td>Strongly Agree</td>
<td>2%</td>
<td>5%</td>
<td>0%</td>
<td>3%</td>
<td>3%</td>
</tr>
<tr>
<td>Agree</td>
<td>3%</td>
<td>1%</td>
<td>5%</td>
<td>2%</td>
<td>2%</td>
</tr>
<tr>
<td><strong>Can you rate the level of effectiveness of these mechanism?</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Effective</td>
<td>26%</td>
<td>41%</td>
<td>16%</td>
<td>23%</td>
<td>28%</td>
</tr>
<tr>
<td>Not effective</td>
<td>64%</td>
<td>51%</td>
<td>71%</td>
<td>65%</td>
<td>63%</td>
</tr>
<tr>
<td>Do not Know</td>
<td>11%</td>
<td>7%</td>
<td>13%</td>
<td>13%</td>
<td>9%</td>
</tr>
<tr>
<td><strong>Are you aware that it is your right to participate in decision making on issues of Budget preparation, approval Implementation, monitoring and evaluation</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Yes</td>
<td>44%</td>
<td>49%</td>
<td>41%</td>
<td>43%</td>
<td>46%</td>
</tr>
<tr>
<td>No</td>
<td>31%</td>
<td>16%</td>
<td>40%</td>
<td>32%</td>
<td>29%</td>
</tr>
<tr>
<td>Not Sure</td>
<td>25%</td>
<td>35%</td>
<td>19%</td>
<td>26%</td>
<td>25%</td>
</tr>
</tbody>
</table>
### I have been sensitized on the right to participate in decision making for the good of my community

<table>
<thead>
<tr>
<th>Indicator</th>
<th>% response (overall) n=385</th>
<th>Buliisa n=150</th>
<th>Rakai n=235</th>
<th>Female n=179</th>
<th>Male n=206</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strongly Disagree</td>
<td>27%</td>
<td>27%</td>
<td>28%</td>
<td>27%</td>
<td>27%</td>
</tr>
<tr>
<td>Disagree</td>
<td>42%</td>
<td>38%</td>
<td>45%</td>
<td>44%</td>
<td>40%</td>
</tr>
<tr>
<td>Not sure</td>
<td>24%</td>
<td>29%</td>
<td>20%</td>
<td>23%</td>
<td>25%</td>
</tr>
<tr>
<td>Strongly Agree</td>
<td>4%</td>
<td>5%</td>
<td>4%</td>
<td>4%</td>
<td>4%</td>
</tr>
<tr>
<td>Agree.</td>
<td>3%</td>
<td>1%</td>
<td>3%</td>
<td>2%</td>
<td>3%</td>
</tr>
</tbody>
</table>

### Which of these areas have you exercised your right

<table>
<thead>
<tr>
<th>Area</th>
<th>% response (overall) n=385</th>
<th>Buliisa n=150</th>
<th>Rakai n=235</th>
<th>Female n=179</th>
<th>Male n=206</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budget preparation and planning</td>
<td>9%</td>
<td>13%</td>
<td>6%</td>
<td>10%</td>
<td>7%</td>
</tr>
<tr>
<td>Budget Appraisal</td>
<td>5%</td>
<td>4%</td>
<td>6%</td>
<td>6%</td>
<td>4%</td>
</tr>
<tr>
<td>Budget Implementation</td>
<td>5%</td>
<td>8%</td>
<td>3%</td>
<td>4%</td>
<td>6%</td>
</tr>
<tr>
<td>Budget monitoring</td>
<td>5%</td>
<td>7%</td>
<td>4%</td>
<td>4%</td>
<td>6%</td>
</tr>
<tr>
<td>Evaluation of devt projects</td>
<td>20%</td>
<td>23%</td>
<td>19%</td>
<td>21%</td>
<td>20%</td>
</tr>
</tbody>
</table>

### Non Govt Organisations have helped in mobilizing and educating people to demand their rights to participate in service delivery

| Strongly Disagree | 27% | 29% | 32% | 27% | 27% |
| Disagree | 42% | 37% | 38% | 44% | 41% |
| Not sure | 24% | 26% | 22% | 23% | 25% |
| Strongly Agree | 4% | 3% | 5% | 4% | 4% |
| Agree. | 3% | 5% | 3% | 2% | 3% |

### It is a responsibility of my representative to get involved in planning, monitoring projects and demand accountability from service providers on my behalf

| Strongly Disagree | 3% | 31% | 34% | 3% | 2% |
| Disagree | 13% | 42% | 46% | 11% | 14% |
| Not sure | 10% | 22% | 14% | 22% | 10% |
| Strongly Agree | 57% | 2% | 3 % | 59% | 56% |
| Agree. | 17% | 3% | 3 % | 17% | 17% |

### How do you rate the effectiveness of the current political and legal framework in enhancing community participation in budget planning, implementation, monitoring and evaluation of development projects for better service delivery in your area?

| Conducive | 4% | 5% | 3% | 2% | 5% |
| Not conducive | 22% | 37% | 13% | 20% | 25% |
| Not sure | 74% | 57% | 85% | 78% | 70% |
1. The project was extended to 2022 after the delivery of this report.


6. https://norad.no › link


17. OECD (2012). Public financial management: ensuring transparent budgets

18. Uganda Budget Transparency and Accountability Strategy, 2018


22. For instance, in pursuance of SDGs, all members states are called on the need to ensure full and effective participation of all categories of people including women, disabled, children, et al. and also the need to develop effective, accountable and transparent institutions at all levels, ensure responsive, inclusive, participatory and representative decision-making at all levels and broaden and strengthen the participation of developing countries in the institutions of global governance.


24. Article 1(1)

25. Article 1(2)

26. Objective II (i) - (iv), 1995 Constitution

27. Objective XXVI, 1995 Constitution

28. Local Government Act, 1997, Objective 1

29. Local Government Act, 1997, Objective 2

30. PART III—Budget Preparation, Approval and Management. 13. Annual budget


32. Public Finance Management Regulations 2016, MoFPED


37. A network of more than 40 civil society organizations

38. CSBAG Annual Performance Report, 2017


41. OECD (2012). Lobbying: influencing decision making with transparency and integrity


45. DENIVA, (2005). Civicus Civil Society Index Project, Civil Society in Uganda: at the Crossroads?


51. See the website of the Civil Society Coalition on Oil and Gas http://csco.ug/ accessed on 20/11/2019


55. OECD (2012). Public financial management: ensuring transparent budgets; Uganda Budget Transparency and Accountability Strategy, 2018

56. UNICEF’s Engagements in Influencing Domestic Public Finance for Children 2017


64. Local Government’s Act 1997


66. See LGA 1997, Sec 47(2)

67. The constitution and Local Government Act (CAP 243 Section 47)

68. The concept of participatory budgeting (PB) as part of the Decentralization policy was operationalized in 1997 under the Local government Act 1997.

69. PEFA Assessment 2016

70. MoFPED Report on the Local Government Budget Consultative Workshops for FY 2018-2019


72. ibid

73. 2016 BTI Review
74. PWC (2017). Understanding a financial statement audit

75. Indicative of a strong financial management practices, credibility and a reflection of good service performance

76. Uganda Public Financial Management Reform Strategy, 2018-2023


79. Dominic Bukenya. Energy officials fail to account for Shs120 billion. Daily Monitor March 27 2017


81. PEFA is a tool that helps governments achieve sustainable improvements in PFM practices by providing a means to measure and monitor performance against a set of indicators across the range of important public financial management institutions, systems, and processes.


87. Draku, F. Uganda cleared to join extractive initiative. Daily Monitor, February 1 2019 accessed on 30/10/2019


89. 19 Act of 2005 Laws of Uganda


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