



**TRANSPARENCY
INTERNATIONAL
UGANDA**

**THE ROLE OF OAG AND LOCAL COMMUNITY
IN PROMOTING ACCOUNTABILITY OF PUBLIC
INSTITUTIONS IN UGANDA:
A CASE OF MASAKA AND BUSIA DISTRICTS**

THE ROLE OF OAG AND LOCAL COMMUNITY IN PROMOTING ACCOUNTABILITY OF PUBLIC INSTITUTIONS IN UGANDA: A CASE OF MASAHA AND BUSIA DISTRICTS

A STUDY COMMISSIONED BY TRANSPARENCY INTERNATIONAL UGANDA.

CONDUCTED

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ACRONYMS

AG:	Auditor General
CAO:	Chief Administrative Officer
CSOs:	Civil Society Organisations
DGF:	Democratic Governance Facility
DPP:	Director of Public Prosecution
FGDs:	Focus Group Discussions
GDs:	Group discussions
HDR:	Human Development Report
HUMCs:	Health Unit Management Committees
IGG:	Inspector General of Government
LG:	Local Government
NAA:	National Audit Act
OAG:	Office of Auditor general
PAC:	Public Accounts Committee
PPDA:	Public Procurement and Disposal of Assets
RDC:	Resident District Commissioner
SMCs:	School Management Committees
TI-U:	Transparency International – Uganda
VFM:	Value for Money Audits
WUCs:	Water User Committees

EXECUTIVE SUMMARY

TI-U, desirous of improving the quality of lives of Ugandans by empowering citizens to demand for accountability from duty bearers developed governance and accountability project in May 2013. The project in question is to be implemented in partnership with other accountability institutions in Uganda namely; OAG, PPDA and IGG. To establish areas of partnership with the OAG, a study was commissioned in March 2015. The purpose of the study was to examine the role of OAG and local community in promoting accountability of public institutions in Uganda. To generate in-depth information, the study adopted mainly qualitative methods of data collection and analysis. Two districts were purposively selected for the study namely; Masaka and Busia districts. A total of 52 respondents participated in the study; arrived at after the close of the process of data collection, the study, being mainly qualitative in nature. Being a qualitative study the following methods of data collection were employed; desk reviews, interviews, Focus Group Discussions (FGDs) and observation.

Key findings of the study show that; community participation in the budget process and monitoring of local projects has over the years continued to decline. Three major factors account for this phenomenon namely; high levels of corruption in public institutions where billions are stolen every year; declining amount of support given to community projects by government and none functionality of local council committees since elections have not been conducted for such councils and their leadership since 2011. The study also found out that OAG audits and recommendations have improved systems and accountability mechanisms in public institutions and thus helped to some degree in reducing budget leakages. The audits have also helped in exposing graft and mismanagement of public property.

The study recommends the speeding up of the process of transforming public institutions into credible, transparent and accountable institutions by OAG partners namely; Parliament, DPP, IGG, Ministry of Finance and other government ministries expediting the process of disposing off OAG recommendations. It is also recommended that, CSOs and other actors should take the reports to another level by simplifying and disseminating the reports to the citizens, translating AG reports into services lost to citizens of Uganda.

CHAPTER ONE

1.0 INTRODUCTION

Transparency International – Uganda (TI-U) was founded in 1993 as a pressure group intended to create an impact on accountability, transparency and integrity in the management of public affairs in Uganda. In 1996, TI-U attained an international accreditation from Transparency International Berlin, Germany. Since inception, TIU has successfully implemented anti-corruption work and together with partner organisations, has made significant contributions towards accountability in public institutions.

In May 2013, TI-U entered into partnership with DGF to promote **Governance and Accountability** in management of public affairs in Uganda. The DGF-TI-U project aims at improving the quality of lives of Ugandans by empowering citizens to demand for accountability from duty bearers. The implementation of this project is to be done in partnership with accountability institutions in Uganda namely; OAG, PPDA and IGG. It is for this reason that a study was commissioned by TI-U in consultation with OAG to examine the role of OAG and the local community in promoting accountability of public institutions in Uganda. It is expected that this study will guide the two parties on pertinent areas of partnership in their efforts to enhance accountability in public sector institutions of Uganda.

1.1 PURPOSE OF THE PROJECT

To improve the quality of lives of Ugandans through improved governance and accountability of public sector institutions in Uganda

1.2 OBJECTIVES THE PROJECT

- (i) To increase the level of transparency and accountability of public institutions in Uganda.
- (ii) To increase the level of citizens engagement in demanding for accountability from their leaders.
- (iii) To establish performance and challenges of the accountability sector institutions in Uganda; document their challenges and advocate for improved public accountability mechanisms.

1.4 FOCUS OF THE STUDY

As earlier mentioned, this study aimed at examining the role of the OAG and local community in promoting accountability of public institutions in Uganda. In particular the study focuses on;

- (i) Establishing the role and extent to which the local community is involved in accountability of public institutions in Uganda.
- (ii) Making consultations with relevant stakeholders including: PAC Parliament, LG PACs, DPP, IGG etc;
- (iii) Mapping areas of partnership between the OAG and other state and non-state actors and assessing the contribution of such actors in enabling OAG reach out its objectives.
- (iv) Identifying good practices in OAG operations that should be replicated in the future.
- (v) Establishing external factors affecting OAG and LG work in the area of strengthening accountability of public institutions of Uganda.
- (vi) Suggesting alternative interventions and policy recommendations to strengthen accountability of public sector institutions in Uganda.

1.5 FRAMEWORK OF SOCIAL ACCOUNTABILITY INSTITUTIONS IN UGANDA

The study was guided by a framework which assumes that, OAG can best fulfill its role of ensuring accountability of public institutions in Uganda when it works hand in hand with other state and nonstate actors namely; Parliament, IGG, DPP, the state as a polity, local community, LG PACs and leadership. Each of these actors has, a pivotal role to play in ensuring that, OAG role in accountability is enhanced and that transparency and accountability in public institutions of Uganda are realized.

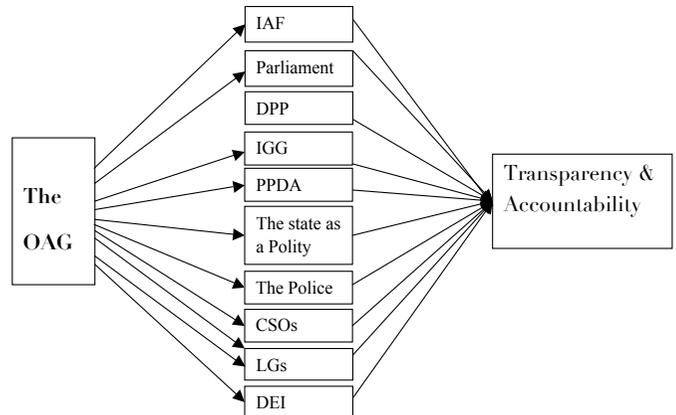


Figure 1.1: Diagrammatic illustration of the Social Audit Institutions in Uganda; **Source:** the Author

CHAPTER TWO

REVIEW OF RELATED LITERATURE

2.0 INTRODUCTION

This chapter analyses literature of the previous authors in this subject of accountability. The review of literature was done in line with; the concept of accountability, the role of local community in promoting accountability, the role of social accountability institutions in promoting accountability and challenges faced by social accountability institutions.

2.1 THE CONCEPT OF ACCOUNTABILITY

Accountability is anchored in ethics and governance. It is a concept that derives from commerce but has increasingly become important in the areas of public administration. It points to the obligations of an individual or organization with emphasis put in the individuals or organizations accounting for their activities; accepting responsibility and discharging their duties in a transparent manner. It also points to responsibility for money and other entrusted properties. To be accountable is to be “liable; called to account; answerable”. Accountability relates closely to responsibility in that there are two players involved namely; the one accountable for his/her actions and the one to whom he or she is accountable.

In view of leadership and governance, the concept of accountability puts emphasis on the state or individuals to be accountable, liable and answerable to their actions. It also points to assumption and acknowledgment of responsibility for actions, outcomes, decisions, and policies taken in terms of administration, governance and implementation. Accountability is a personal choice to rise above circumstances and demonstrate the ownership necessary for achieving desired results. Being accountable simply means being responsible for decisions made, actions taken, and assignments completed. According to Cheung (2005), accountability is a ‘relational concept’ which operates along four axes:

- (a) *Who* is accountable?
- (b) *For what* is one accountable?
- (c) *To whom* is one accountable and;
- (d) *How* can that accountability be enforced?

Sharman (2001) divides the notion of accountability into four aspects:

- (a) *Giving an explanation* – through which the main stakeholders (for example

Parliament) are advised about what is happening, through an annual report, outlining performance and capacity;

- (b) *Providing further information when required* – where those accountable may be asked to account further, by providing information (for example to a select committee) on performance, beyond accounts already given;
- (c) *Reviewing, and if necessary revising* – where those accountable respond by examining performance, systems or practices, and if necessary, making changes to meet the expectations of stakeholders; and
- (d) *Granting redress or imposing sanctions* – if a mechanism to impose sanctions exists, stakeholders might enforce their rights on those accountable to effect changes (Lord Sharman, 2001).

Accountability in the public domain has gained momentum amidst growing trends of corruption and mismanagement of public resources. Emphasis by development actors and donors has been directed to promoting social accountability, making the concept of accountability very important in this study.

2.1.1 Forms of Accountability

Accountability takes different dimensions some of which are;

- Political Accountability: referring to the

accountability of government and civil servants to the public and legislative bodies such as parliament.

- Ethical accountability: is explained in terms of ethics and social accountability. The purpose is to improve both the internal standard of the individual and group conduct as well as external factors.
- Administrative accountability; points to the adherence to internal rules and norms as well as some independent commissions that govern the institution.
- Financial Accountability points to responsibility for the way money is used and managed. A budget is an important part of financial accountability and financial accounts often include budgetary information.

2.1.2 Why Accountability Matters?

Accountability is the guiding principle that defines;

- (a) How we make commitments to one another,
- (b) How we measure and report our progress,
- (c) How we interact when things go wrong and,
- (d) How much ownership we take to get things done.

Accountability, in essence, is the nerve center that runs throughout every part of the organization and through every working relationship to every member

of the team. If accountability is not working in your organization then every effort toward performance improvement will be inefficient and ineffective. The ability to execute and deliver results is directly tied to the accountability attitudes, practices, and systems that are in place in an organization. Thus;

- (a) Accountability enhances the ethics of managers.
- (b) Being accountable means standing by decisions, actions, and the overall well-being of projects, programme or organisation.
- (c) Accountability is also a management process that ensures employees answer to their superiors for their actions and that supervisors behave responsibly as well.
- (d) Accountability addresses both the organisation's expectation of the employee and the employee's expectation of the organization.
- (e) Accountable employees help to increase performance and to maintain a positive institution's culture, vision and ethics.

2.1.3 Accountability and Access to Information

Central to any effective accountability mechanism is the provision of adequate and relevant information. According to the former Queensland's Parliamentary Criminal Justice Committee: 'Accountability' may be defined as operating where a relationship exists in which an individual or body, and the performance of tasks or functions conferred upon that individual or body, are subject to another's oversight, direction

or request that they provide information on their actions or justify those actions (*Report on the Accountability 1997*).

Provision of information is central to ensuring accountability. An individual or body can only and truly be held accountable to those who have access to relevant information on all aspects of their operation (*Report on the Accountability 1997*). Thus hoarding of information by public officials is an attempt by such officers to undermine accountability, a practice.

2.2 THE ROLE OF LOCAL COMMUNITY IN PROMOTING ACCOUNTABILITY

2.2.1 The Concept of Community Participation

Participation is certainly not a new concept in our vocabularies. It is a concept that has been in the domain of development since man's creation and only gained cognisance in the 1960s. In the early times, participation was conceived as people's involvement in particular projects and programmes. Participation however, goes beyond this to constitute an overall development strategy-focusing on the central role people play in the development process. Participation, from the human development perspective, is both a means and an end.

Human development stresses the need to invest in human capabilities to ensure that those capabilities are used for the benefit of all. Greater participation plays an important part in maximizing the use of human capabilities and thus acts as a *means* of increasing levels of social and economic development. Active participation that allows people to realize their full potential and make their best contribution to society is an *end* in itself (HDR 1993). Participation involves widening people's choices, enabling access to a wider range of opportunities around them. In this case local communities can participate as individuals or as groups. As individuals in a democracy, communities may participate as voters or political activists. In the economic sphere communities participate as entrepreneurs taking part in farm and non-farm activities as farmers, food processors, vendors, retail and wholesalers. In groups they may participate in community with others in the efforts to bring about change and development of their own communities. Such community work may entail building of schools, health centres, water points/wells and road construction (Edaku, 2012).

Increased public participation has been a strong theme in many of development initiatives. The aim is to improve service providers' responsiveness to their local community. The very success of such initiatives depends on the levels of

engagement of disparate local communities in improved service delivery. Communities are thus seen as a means to an end (improved service delivery).

Active participation (in its broadest sense) by empowered citizens in a vibrant public sphere, as put forward by Habermas (1970), is more conducive to a public value approach. Active participation looks at how local communities are truly empowered to authorise what should be provided through the public purse, rather than how they simply interact with the existing structures of local government and accountability. A public value approach argues for real accountability that balances central and local priorities for all providers of services (the police, local authorities, schools) to a particular locality. Minimum standards are then maintained while local providers can be responsive to the needs of their own communities.

Engagement of communities in local governance has become increasingly central to the policy agenda across the globe. Increasing emphasis placed on the engagement of service users, citizens and communities in government policy stems from a variety of different impulses and policy objectives. (Barnes *et al.*, 2007) identify four policy objectives that have taken precedence in view of community engagement.

- (a) Improved services: a desire to improve the responsiveness of public services and their outcomes for service users.
- (b) Improved outcomes: tackling social exclusion and inequalities.

- (c) Democratic renewal at the institutional level: improving the quality and legitimacy of decisions in public bodies and reducing ‘the democratic deficit’.
- (d) Democratic renewal at the individual and community level: building community capacity, community cohesion and civic values.

2.3 ROLE OF SOCIAL ACCOUNTABILITY INSTITUTIONS IN PROMOTING ACCOUNTABILITY

Public sector auditing plays an important role in promoting the accountability, effectiveness and transparency of public administration. Audit institutions are (or should be) mandated to act in the public interest and “ensure that government and public entities are held accountable for their stewardship over, and use of, public resources

The auditing of government and public entities “focuses the minds of custodians of the public purse on how well they use public resources as well as on possible corrective measures, because managers of public funds are aware that their actions can be scrutinized by auditors. Another effect of auditing is that its results empower citizens to hold their governments accountable. Therefore, independent and trustworthy audit institutions are essential

components of a democratic system.

2.3.1 Value and Benefits of Social Accountability Institutions

According to ISSAI X (2010), the extent to which audit institutions are able to make a difference to the lives of citizens depends on their ability to;

- (a) Strengthen the accountability, integrity and transparency of government and public entities by, among other things, enabling those charged with public sector governance to discharge their responsibilities in responding to audit findings and recommendations and taking appropriate corrective action, and reporting on audit results and thereby facilitating the empowerment of the public to hold government and public entities accountable,
- (b) Demonstrate ongoing relevance to citizens and other stakeholders, which entails being responsive to changing environments and emerging risks, communicating effectively with stakeholders, and being a credible source of independent and objective insight and guidance to support beneficial change in government and public entities, and finally

- (c) Be a model organization through leading by example by i.e. ensuring appropriate transparency and accountability and good governance of audit institutions and striving for service excellence and quality.

In a nutshell, social accountability institutions should ensure first and foremost that audit findings are relevant, clear, and concise and thus easily understood by the general public. Audit institutions also need to facilitate knowledge sharing with and among peer audit institutions, with government, and with citizens. Audit institutions should consequently aim to strengthen the bonds with citizens and civil society organizations to increase accountability and transparency in the management of public funds.

On a more general note, the publication and dissemination of understandable audit reports in a timely and public manner and with public access to this information is paramount for audit institutions. Press releases and media interviews should be additional steps undertaken by the audit institutions to reach out to its stakeholders, as can be the maintenance of a website and the use of social media.

2.3.2 The Office of the Auditor General

The office of the Auditor General as audit institution provides a critical link in as an

audit the accountability chain between the public sector, Parliament and the community. It alone subjects the practical conduct and operations of the public sector as a whole to regular, independent investigations and review. The Auditor General is the Parliament's principal informant on the performance of the administrative system (K O'Neil and P Wilkins, 2004).

The Auditor General forms an additional arm to Parliament's monitoring of expenditure by the executive, operating alongside the PAC. The Auditor-General is to have regard to whether there has been any wastage of public resources, or any lack of probity or financial prudence in their management or application.

2.3.3 The Parliament

The rise to prominence of accountability is tied in with the discussion about the need to promote 'good governance', a term used as shorthand for the argument that governments should observe the following principles (Oliver D, 2003, p 47):

- (a) Openness and transparency
- (b) There should be appropriate mechanisms of accountability, whether political, legal, public, or auditing;
- (c) There should be in place appropriate provisions to maximize the effectiveness of government; and
- (d) Public participation is to be encouraged.

For public administration, accountability is about

securing and maintenance of integrity in government, as part of what is now called ‘good governance’, a term that is used to carry accountability and other measures across both the public and private sectors. According to Gareth Griffith (2005) parliamentary accountability addresses the concern that governments and their agencies should fulfill their responsibilities and, where problems occur or complaints arise, there should be mechanisms available to hold them to account for their actions or omissions.

Parliament role in the accountability process extends beyond the political checks found in that doctrine. In particular, through committees and other mechanisms, Parliament also plays a role in what is called administrative accountability. In this it operates alongside, if not always or exactly in tandem, with such independent watchdogs as the Auditor-General. By such accountability mechanisms, the integrity of the institutions of executive government is subjected to appropriate scrutiny; guards are placed against inefficiency, maladministration and corruption.

This also points to the fact that parliamentary committees are potentially effective and powerful accountability mechanisms. In terms of Sharman’s four-dimensional approach to accountability, parliamentary committees are well placed in relation to the first three aspects, that is, to receive explanations and further information, as well as for the reviewing and revision of performance and practice. As for the fourth aspect, while parliamentary committees

may obtain agreement to correct or refine practices, the actual imposition of sanctions or the granting of redress belongs more appropriately to Ministers or the courts.

That is not to say that Parliament itself should not seek to influence outcomes, including by means of parliamentary committees making recommendations for action or reform. Accountability requires Parliament not only to secure explanations from ministers but also to influence Government decisions. This might take a variety of forms, ranging from a ministerial commitment to review an administrative error or direct remedial action.

The Public Accounts Committee is a watchdog. Its fundamental objectives are to increase the efficiency and effectiveness with which Government policy is implemented; to increase the public sector’s awareness of the need to be efficient and effective, and to be accountable for its operations; and to increase the awareness and understanding of parliamentarians and members of the public of the financial and related operations of government (Smiles P, 1990). To some extent the PAC and the office of Auditor-General can be seen as complimentary bodies in Parliament’s monitoring of public finance, as two watchdogs with different oversight functions over the same broad subject area.

2.4 CHALLENGES IN PROMOTING ACCOUNTABILITY IN PUBLIC INSTITUTIONS

Effective public institutions are pivotal and indispensable for development and for sustaining positive development outcomes. Democratic participation in the development of representative, transparent and accountable institutions is the main mechanism for attaining true ownership and consequently achieving effective and sustainable development results. However, the reality is that limited participation,

unclear accountability mechanisms and lack of legitimacy persist in development processes and institutions. Many policy decisions are often made behind closed doors, with civil society or the public invited at the last minute to legitimize results. Governments tend to engage with the CSOs they feel comfortable with, while excluding more critical voices. Information is often shared at the last minute, leaving civil society participants with little time for analysis or consultation. Transparency is lacking, for instance, on public money and aid flows including information on the objectives, progress and results of development interventions.

CHAPTER THREE

METHODOLOGY

3.0 INTRODUCTION

Chapter three of this report presents the study design, area of study, study population, sample selection, quality control, methods of data collection and analysis.

3.1 STUDY PARADIGM

The study was mainly qualitative in nature with a focus on qualitative methods of data collection and analysis. The adoption of this approach was based on its merit of generating detailed information about what is being studied, which in our case was the role of the OAG and local community in promoting accountability of public institutions.

3.2 SELECTED AREAS FOR DATA COLLECTION

Three (3) districts were selected for the study namely; Kampala the headquarters of TI-U and OAG activities; Masaka and Busia districts. Masaka and Busia were purposively selected as case study district from which the findings would be generalised for Uganda.

Busia was selected as a control district with limited or no major CSO intervention in strengthening social accountability. Masaka on the other hand was selected as a case for comparison of community engagement into social accountability and thus the extent to which the communities are in position to hold their leaders accountable.

3.3 SAMPLE POPULATION AND SAMPLING PROCEDURES

A total of 112 respondents participated in the study, arrived at after the close of the process of data collection, the study being mainly qualitative. The respondents were drawn from CSO fraternity, OAG, PAC Parliament, LG PACs, the local community, IG and LG officials in Masaka and Busia.

Respondents for the study were selected by use of purposive sampling techniques based on their knowledge ability of public sector accountability matters. The purpose of using judgmental sampling was to avoid the potential of selecting a “bad” or odd sample.

Table 3.1: Categories of Respondents and their Totals

Categories of Respondents	Number
OAG staff	3
TI-U staff	6
PAC Parliament	3
LG PACs	8
IG officials	2
LG officials (LCIII & IV chairpersons, Senior Administrative Secretaries, RDCs, CAOs)	14
DPP officials	2
Local community members	16
CSO fraternity	5
Other stakeholders (consultative meeting)	53
Total	112

Source: Field Data

3.4 METHODS OF DATA COLLECTION

The consultant adopted a triangulation of methods of data collection with more emphasis placed on the use of participatory methods of data collection. The reason for this was to generate detailed and balanced data on sector public institutions in Uganda. In particular, the following methods of data collection were used; desk reviews, interviews, FGDs, observation and stakeholders consultative meeting in the form of a workshop with selected participants.

3.4.1 Desk Review and Analysis

The consultant sourced and reviewed some of the annual reports of the OAG and other relevant documents. The purpose of this was to establish possible areas of intervention. The documents in question were OAG reports, LG Act (1997), Public Finance Management Act (2015), the constitution of the Republic of Uganda (1995), the audit Act (2008), Parliamentary Rules of Procedure.

3.4.2 Consultations and Discussions

Consultations were made with TI-U and OAG officials namely the executive director, Project Officer and Programme Coordinator TI-U; the Director of Operations, Director Cooperate Services and the

Legal Officer, OAG. The purpose was to guide the consultant on pertinent issues such as focus of the study and identification of OAG partner organizations of relevance to the study.

3.4.3 Interviews

In-depth interviews were held with selected stakeholders namely; members of PAC Parliament, members LG PACs, IG officials, selected members of the local community, LG officials namely; LCIII and IV chairpersons, Senior Administrative Secretaries, RDCs and CAOs. An interview guide was designed to help in the process of data collection from the selected respondents for interviews.

3.4.4 Focus Group Discussions (FGDs)

Four (4) FGDs were conducted in total; two (2) in each of selected districts for the study; conducted with members of the local community. The purpose of this was to generate detailed views from the participants on accountability issues in public institutions in the selected districts. A topic guide was designed to guide the process.

3.4.5 Stakeholders Consultative Meeting

A stakeholder's consultative meeting was held at Fairway hotel on the 28th/4/2015. A total of 53 participants attended the consultative meeting. The purpose of the meeting was to generate in-depth information from selected stakeholders to strengthen and validate the finding generated through interviews and FGDs. In attendance were officials from CSO fraternity, government and development partners. The CSOs representatives came from ACCU, CSBAG, TIU, NGO Forum, Legal Brains Trust, FIA, ACFIM ; government representatives came from CIID, DPP,

IGG, PPDA and DEI. A representative from DGF also participated.

3.5 DATA QUALITY CONTROL MECHANISMS

To ensure data quality control the following data quality mechanisms were put in place; the consultant worked hand in hand with two (2) research assistants recruited on the basis of their competencies and qualifications in research. The research assistants were thoroughly trained before taking on the assignment. The purpose of the training was to reduce errors in data collection. Triangulation of data collection methods and tools with appropriate use of observation sheets, interview and topic guides on issues related to accountability were emphasised. The consultant on daily basis monitored progress of data collection as he worked hand in hand with the research assistants.

3.4 CODING AND ANALYSIS OF DATA

The consultant coded and compared data from various sources and stakeholders collected by use of different methods in order to draw recommendations and conclusions. Analysis of data was done using verbatim quotations in which responses from the respondents were recorded and presented for interpretation and discussion. Simple percentages were also generated from the qualitative responses to justify the extent to which a particular response was significant.

CHAPTER FOUR

FINDINGS OF THE STUDY

4.0 INTRODUCTION

This chapter presents findings of the study. Presentation and analysis of findings was done thematically in line with the role of OAG and local community in promoting accountability of public institutions in Uganda.

4.1 ROLE OF LOCAL COMMUNITY IN PROMOTING ACCOUNTABILITY

The term local community is here by used to refer to people living in the same geographical area deriving a living in the said areas and therefore have a role to play in defining their destiny by holding those in leadership accountable for their actions.

Local community participation in the promotion of accountability in public institution is an enshrined right citizens of a country undertake in ensuring increased wellbeing. Thus, chapter 3 article 17 sect. 1 of the Constitution of the Republic of Uganda has it that it is the responsibility of the citizens of Uganda to combat corruption and misuse or wastage of public property.

Chapter 3, Article 38 of the constitution has it that every Ugandan citizen has the right to participate in the affairs of government, individually or through his/her representatives in accordance with the law. The 1995 constitution of the Republic of Uganda has it that, every Ugandan has a right to participate in peaceful activities to influence policies of government through civic organisations.

These provisions in the constitution spell out the role of citizens as participants in the promotion of accountability. The very provisions also stress the importance of citizens in shaping their destinies. In this study, the role of citizens in promoting accountability has been looked at in terms of community participation in the budget process, sharing of budget information, community awareness of funds disbursed for local development projects and community participation in monitoring of development projects.

4.1.1 Local Community Participation in Budget Process

Community participation in budget process is important in defining community priorities in terms of development projects. People's participation at this level allows local communities to influence the process of allocation of funds and prioritization of critical areas that affect community welfare. Such

areas are in terms of grading and rehabilitation of roads, construction of water sources and improvement of health and education services.

In view of community participation in budget process, the findings indicate that in most cases local communities make their inputs into the budget by use of wish lists developed during local community meetings organized at village and parish levels. The wish lists are then forwarded to the sub-county for consideration in which such issues are discussed during budget conferences. This was a general view held by local leaders in both Masaka and Busia districts.

Another view held by most of the local leaders in both Masaka and Busia districts was declining role of local communities in the budgeting process. Of the 4 LCIII chair persons who participated in this study 3 [75%] agreed to the fact that there was general apathy and decline in participation of local communities in budget processes. Out of the 16 community members interviewed in Masaka and Busia 11 [69%] expressed concern over declining community participation in the budgeting process.

Three major reasons were presented to account for declining community participation in the budgeting process;

- (i) The community has lost interests in the budgeting process because of declining amount of support given to community projects by government. In this regard one of the respondents in Masaka had this to say;

.....our leaders (LC I chair persons) used to call us for meetings to discuss budget related issues. We meet, discuss, we draw plans and conclusions on the glaring challenges faced by the local community and come up with priority areas of project implementation. To our disappointment you wait till the year comes to an end and nothing is done. We budget year in and year out and there is usually nothing or little done. So, when the LCs come the following year calling people for budget meetings people do not go because they see it as a waste of time. Generally people have lost interest in such meetings and leave LCs to decide on their behalf, just in case of any development that may ensue”.....

- (ii) The other reason presented for declining participation of local community in the budgeting process was non functionality of local council committees. Whereas Section, 49 of Chapter 3 of the laws of Uganda provides that it is the duty of the parish and village executive committees to oversee the implementation of policies and decisions made by its council and initiate, encourage, support and participate in self-help projects and mobilise people, material and technical assistance in relation to self-help projects, local council committees are non functional. The reason being that LC elections have not been conducted

since 2001. In this respect village meetings are no longer active for the reason that local councils that would organize meetings and sometimes deliberate on behalf of the local communities are non functional. LCI and II chair persons now days generate wish lists on behalf of the communities and forward to sub-counties meaning that the wish lists are leader's lists not for the local community.

- (iii) Corruption has been one of the factors reported for declining participation of local community in budget meetings. In this respect one of the respondents had this to say;

.....local communities have lost interest in budget meetings because they listens to news, reads news papers and learn that billions of monies have been stolen in government offices and yet they budget for their needs and nothing is done for them. People no longer see any reason to participate in budget meetings.....

- (iv) The materialistic tendency of the local community, a culture created by CSOs who attract local community members to meetings by promising money refund and providing them with material goods has been one of the factors for poor community participation in budget

and other development related meeting. In this accord, one of the community members who participated in this study from Masaka had this to say;

.....they come for meetings only if promised transport refund. The perception and importance attached to development meetings is poor.....

Another respondent pointed out that;

.....response from the local community sometimes depends on the activity for example if it is distribution of items such as seedlings, the turn up can be up to 100%. If it is another project such as road construction they are usually not bothered..... (One of the Administrative Secretaries; Masaka district)

4.1.2 Access to Budget Information by the Communities

Sharing of budget information and any other information concerning the local community is a mandate for all local governments. Article 41(1) of the Constitution of the Republic of Uganda has it that; every citizen has a right of access to information in the possession of the State or any other organ or agency of the State except where such access prejudices the security or sovereignty of the State or interferes with the right to privacy of any other person. Access to Information Act 2005 Sect. 5(1), has it that every citizen has a right of access to information and records in the possession of the State or any public body, except where the release of the information is likely to prejudice the security or

sovereignty of the State or interfere with the right to the privacy of any other person.

A total of 14 out of 16 [87.5%] local community respondents reached by the study indicated that sharing of budget information is one of the major weaknesses of the local leaders at the sub-county and district level. This study found out that district or sub-county leadership often receives grants but may not communicate to the local community. What, is usually communicated to communities are projects to be implemented but not the monies received. Such projects communicated include; construction or renovation of health facilities, schools, provision of seedlings, water tanks and solar panels.

Asked as to why leaders do not want to share information with the citizens (local community) one of the respondents from Kyannamukaaka in Masaka district had this to say;

Withholding of information by the technical leaders is a common practice here in which the sub-county chief does not want to share information with the LCIII chair person. This is being done as part of the corrupt system.

Sharing of budget information is an illustration of transparency. Article 26 of Chapter 243 of the Laws of Uganda, has it that; local government leadership serves as the communication channels between the Government, the local councils and the people. Failure by LG technical and political leaders technical of political leadership to furnish citizens with budget information is a breach of their mandate. It is

practice of corruption for a leader to hoard information meant for the public. Usually such practices are avenues for manipulation of the local communities to discourage them from following up budgets and development projects implemented by government.

In some instances as it was for Kyanamukaka sub-county, it was found out that, local government leaders display information about funds for local projects on notice board boards at the sub-county or district head quarters. Unfortunately, very few members of the local community would be interested in reading such information or are able to understand the figures. Sometimes information is publicized on news papers and yet most local community members do not read news papers. Such information about development projects may also be made public during committee meetings namely; Local Council Standing Committees, Executive Committees and Technical Planning Committees. Sometimes it is conveyed to the public through community meetings such as during burials and parties.

Generally communities lack awareness due to poor perception and importance attached to the funds sent and leader's negligence or deliberate act of not relaying to the community information about the funds received including the amounts.

4.1.3 Monitoring of Development Projects

Local communities participate in the monitoring of development projects. Formally local leaders (technical and political) would monitor development projects on behalf of the local community. Such projects include construction and rehabilitation of roads, building of water sources, schools, teacher's and nurse's houses and health facilities. In view of the role of local community in monitoring development projects the Assistant CAO Busia had this to say;

.....whereas the local community may appear silent and like not bothered about the work done by the contractors, they indirectly do the monitoring of these projects. If you want to know that the community monitors the work done by the contractors, let such contractors do shoddy work. Citizens raise complaints immediately reporting the matter to whoever is responsible namely; the LCV chairperson, CAO, District Planner etc.....

In Busia, district leaders indicated that during the launching of development projects they mobilize local leaders and the community and introduce to them the contractors. The community is briefed of the work the contractors are going to do and told to ensure quality of work done by monitoring

the process. This in a way legitimizes the role of the community in monitoring the work done by the contractors. In Busitema, one of the men operating a grader was seen by the local community selling fuel. The community reported him to the police and he was arrested.

During stakeholders consultative meeting one of the participants stressed the importance of engaging citizens in monitoring development projects to ensure accountability quoting the success of NUSAF II in Northern Uganda in which the Social Accountability Committees (SACs) monitored the implementation of the project and thus ensuring its success. This is also similar to what TI-U does in the Greater Masaka and what CSBAG has done in Sheema, Kibaale, Kibuuku etc.

In some cases there are established structures within the local communities that help in monitoring local government projects. Such structures are the Health Unit Management Committees (HUMCs) who are charged with the responsibility of monitoring health facilities. In this regard one of the LCIII chair persons in Busia district reported that;

.....upon the establishment of HUMCs most of the members did not have any knowledge of their roles and that it was not until FOC-REV Ministries took it up to train the HUMCs that they became effective in their work.....

It should be noted that although most of HUMCs in Uganda do not know their roles, where training has been conducted, they have done an excellent job as it is now for Busia district.

School Management Committees (SMCs), PTA and Water User Committees on the other hand play a significant role in monitoring schools and water sources to ensure efficient service delivery. The challenge these bodies face is the composition of membership. Most of them are not highly educated and have been manipulated by the elites. On the same note, most of SMCs, PTA and WUCs do not know their roles and thus opening way for manipulation by head teachers and some local leaders.

4.1.4 General Observations

Taking the case of Masaka and Busia districts, the study notices a great contrast in the role played by the local community in enhancing accountability of public institutions. In Busia, the study notes that the level of community participation in budget process was poor, access to budget information was also a problem and community involvement in monitoring of development projects was not as strong as that of communities in Masaka district. In Masaka and particularly where TI-U had a prior and strong engagement with the community in enhancing accountability, the level of community participation in promotion of social accountability was high.

It was also established that the local communities in Masaka district had had training on monitoring of development projects and holding their leaders accountable. As a result of TI-U engagement with the local community, a number of tangible results were realized. Through TI-U work, local communities were formed into Voluntary Accountability Committees (VACs) whose capacity was built in monitoring area

development projects and holding their leaders accountable. Since then VACs have conducted joint monitoring activities on community projects. They have been holding feedback meetings with local community members and interface meetings with duty bearers demanding for improved service delivery. VACs have been participating in the Local Government planning processes in the areas of budgeting, sitting in sub-county and district councils, sitting in health unit and school management committees as a way of monitoring and influencing decisions for proper service delivery. VACs now act as a bridge between local communities and duty bearers by reporting timely, issues of corruption, of absenteeism of health workers and teachers. They have been reporting issues of violation of rights such as defilements, land wrangles and bribery at police and have actively participated in radio talk shows and interface meetings by engaging duty bearers on critical issues on accountability. Out of such engagements, some tangible results have been realized namely;

- (i) There is enhanced space for grassroots women and men to debate issues on service delivery with duty bearers. Thus, enabling the local community to address their concerns from a gender perspective.
- (ii) At Bunyange village, the first ever

community pit latrine has been constructed through the efforts of VACs.

- (iii) At Bunyange VACs have taken stern action against illegal fishing. A community meeting was organized by the VACs and the local community was educated about the dangers of illegal fishing (catching immature fish). The representatives of the fisheries department in the island were warned against taking bribes and allowing fishermen to catch immature fish.
- (iv) At Katovu Malongo HCIII, Lwengo district, a new staff block is under construction. The construction is attributed to TI-U VAC advocacy efforts.
- (v) The level of absenteeism and late coming in schools in the Greater Masaka and particularly in the sub-counties where TI-U project is in operation has been reduced due to advocacy work by the VACs. Schools have registered an increase in the enrolment of pupils due to improved services offered. Overall, the number of school drop outs has also reduced. Teachers now report on duty in time and also endeavor to complete syllabuses in time.
- (vi) At Kyanamukaka HCVI the then theatre was no longer functioning and the wards did not have mattresses.

Through the VACs monitoring activities this need was identified. VACs visited the facility and took up the matter with the DHO. Through their advocacy work the theatre was rehabilitated and re-stocked with the necessary equipments.

- (vii) At Bukakata sub-county, Masaka district, a government vehicle (double cabin) from Isingiro carrying illegal fish was impounded by the police upon the tip off by VACs in Bukakata. The driver was arrested and has been sacked. The matter is still in court.

Such achievements were not found in Busia for the reason that CSOs in Busia have not actively engaged their communities into social accountability. Most of the CSOs have been engaged in welfare service in which they sought to provide tangible goods and services to vulnerable groups.

4.2 ROLE OF THE OAG IN PROMOTING ACCOUNTABILITY IN PUBLIC INSTITUTIONS OF UGANDA

The OAG since its establishment in 1952; the time a substantive Auditor General was appointed (OAG Annual Report, 2014) has continued to play an instrumental role in strengthening accountability of public institutions in Uganda. This has been done in accordance with its mandate of auditing of public institutions and thus making an effective contribution to improved public accountability and value for money.

In assessing the role of the OAG in promoting social accountability in public institutions of Uganda; focus

was placed on the contribution made by audit reports in streamlining accountability of public institutions, the ease in understanding and interpreting of OAG reports, partnership between OAG and other state actors and the contribution of such institutions/bodies in strengthening accountability and challenges faced by social accountability institutions.

In line with the Constitution of the Republic of Uganda, the Auditor General conducts audits, and investigations to assess the efficiency, effectiveness, and accountability of public sector agencies and their programs. Enhancing and strengthening accountability is the central objective of OAG's audit of public expenditure.

Audit reports provide an opportunity to legislators, the public, investors and other stakeholders to know how public funds are spent and to understand the quality of public administration. This allows for public scrutiny of government operations and generates pressure for honest and productive public necessary for efficient service delivery.

4.2.1 Legal Mandate of the OAG

Article 163(3) of the 1995 Constitution as amended and the National Audit Act, 2008 (NAA) specify the mandate and functions of the Auditor General. The article has it that; in discharging statutory responsibilities, the main function of the OAG is as follows;

- (i) Undertaking financial audit of all public accounts in respect of all public offices in accordance with laws which govern them.

- (ii) Carrying out value for money audits.
- (iii) Preparing and submitting to parliament an annual report for the financial year immediately preceding.
- (iv) Controlling the release of funds from the consolidated fund.
- (v) Auditing of classified expenditure.
- (vi) Auditing Government investments.
- (vii) Auditing the treasury Memorandum.
- (viii) Carrying out Procurement audits.
- (ix) Reporting fraud and corruption identified during audits to the appropriate authorities.
- (x) Assisting the Parliamentary Committees in carrying out their oversight functions effectively and assessing the adequacy of responses from the auditees to audit observations.

Section 87 of Chapter 243 of the Laws of Uganda provides that;

1. The accounts of every local government council and administrative unit shall be audited by the Auditor General or an auditor appointed by him or her.
2. The Auditor General may carry out surprise audits, investigations or any other audit considered necessary and that;
3. The Auditor General shall give the

- report of the audited accounts to;
- (a) Parliament;
 - (b) the Minister responsible for finance;
 - (c) the Minister;
 - (d) the local government or administrative unit to which the audit relates;
 - (e) the local government public accounts committee;
 - (f) the Local Government Finance Commission;
 - (g) the Inspector General of Government;
 - (h) the resident district commissioner and;
 - (i) the Vice President.

Article 3(54) Section 3 of the Public Finance management Act 2015, provides that;

- (i) The Auditor General shall, in accordance with the National Audit Act, examine and audit the accounts submitted under this section.

Section 22 of the National Audit Act 2008 also permits the Auditor General to carry out special audits, investigations or any other audit considered necessary by him or her.

The mandates provided for by the 1995 Constitution of the Republic of Uganda, National Audit Act, 2008; the Public Finance and Accountability Act 2003 and Chapter 243 of the Laws of Uganda define

the role of OAG in streamlining accountability of public institutions of Uganda. It is also within these mandates that we assess the contribution of the OAG in promoting accountability.

4.2.2 Type of Audits Conducted by the OAG

In order to provide Parliament with relevant information on the performance of Government, the Office of the Auditor-General undertakes three basic types of Audits:

- Financial audits.
- Regulatory audits.
- Value for Money (VFM) Audits.

(a) Financial Audits

Financial Audit is the most traditional form of audit conducted by the OAG. Financial Audits are concerned with expression of opinion on the financial statements and the appropriateness of the accounting records and the adequacy of internal control systems. Financial audits are essential requirement because of the need for an independent and objective assurance on the correctness of the accounts and financial statements prepared by the Department of Finance, Provincial Governments and public bodies.

(b) Regularity audits

Regularity audits deal with compliance with laws and financial statutes and points out instances of extravagant and wasteful expenditure. Traditionally the focus of OAG's audit has been on financial and regularity audits. The scope of public accountability

today has grown beyond traditional horizons. Government activities have expanded into social and economic sectors. A diverse range of economic and social programmes have been initiated with a view to achieving rapid economic growth and creating basic infrastructure in the fields of education, health, housing, agriculture and industry. In these circumstances it is no longer sufficient to merely testify the correctness of accounts and assure compliance with rules and procedures. It is necessary to safeguard the interests of the people by ensuring that funds have been spent economically, efficiently and effectively in attaining programme objectives.

(c) Value-for Money Audits also Performance Audits

Value-for money audits are based on the concepts of economy, efficiency and effectiveness in analysing the operations of agencies and implementation of public programmes. The purpose of performance audit is to assess and promote the effectiveness and efficiency of government and government-financed operations. It is intended to provide parliament, Government and its agencies with a basis for reappraisal, the reassessment of priorities and a review of existing operations aimed at achieving better resource utilisation.

Value-for Money Audits are the most significant field of audit in Government Audit Institutions all over the world. The Supreme Audit Institutions in most countries have been switching their focus to Value-For-Money Auditing, which has become the most

important instrument in ensuring public accountability.

Although financial and regularity audits have been in existence for many years, VFM audits are relatively new forms of audits. OAG's goal is to integrate VFM audit with other traditional types of audits. This enables OAG to provide a better picture of the performance of the various public sector agencies.

4.2.3 Contribution of OAG in Promoting Accountability of Public Institutions

In as far as promotion of accountability is concerned the role of the OAG has been instrumental in the three areas of prevention, detection and correction.

(a) Preventive Role of the OAG in Promoting Accountability of Public Institutions

Audit is a periodic activity which critically examines the accounting records, financial statements and also the legality and regularity of actions and efficiency and effectiveness of performance of the audited entity. Thus, audit itself is a major component of the control system in the administration which helps prevent financial and administrative

irregularities. In this regard one of the LG leaders in Masaka district had this to say;

The OAG reports keep reminding duty bearers where they are weak and therefore reawaken's them to act accordingly. This in a way has improved the process of service delivery and minimized corruption tendencies.

An efficient and effective audit in itself is a check against weaknesses in internal control systems. Audits directly and indirectly prevent creation of conditions, which may or would give rise to fraud and corruption thus, contributing enormously towards strengthening accountability in public institutions.

(b) Detective Role of the OAG

During audits, many cases of financial irregularities and fraud especially those having a material effect of the financial statements are detected by auditors and brought to the notice of management. Propriety audits point out actions by management which may be financially or administratively improper and thereby, attracting attention to major instances of corruption.

.....if reports have issues they ask the sub-county leadership to respond to issues raised in the report some of which may be omissions/ the auditors may have

missed out some information.....(Member of LG PAC Busia District).

During interviews with LG leaders both in Masaka and Busia district the detective role of the OAG was reported as a strong mechanism in which some of the errors in financial management have been detected and management. That, once a financial management error has been detected local leaders are often asked to respond accordingly by addressing such weakness. Detective role of the OAG was something appreciated by the CAOs Busia and Masaka district over the role played by OAG in streamlining accountability.

It should be noted, that the objective of audit in not detecting fraud per se unless it is a special investigation. The main objective of public sector audit is to express an opinion on the fairness of the financial statements, ensure observance of rules and regulations and examining the efficiency and effectiveness of operations.

(c) Corrective Role of the OAG

The legislature and the executive are supposed to take action on the reports of the Auditor-General, which point out general and specific causes of waste and inefficiency in public administration. The recommendations for improving the internal control systems and management practices made by Auditors for the purpose of reducing the risks of fraud, corruption, inefficiency and wastage of public resources, if implemented by management constitutes the corrective component of OAG's work.

...the reports re-emphasize the purpose of following controls and regulations that may be under looked by some leaders. Leaders take it up positively by addressing such glaring gaps and thereby streamlining accountability in terms of compliance to requirement (LCIII Masaka district).

The distinctive character of the OAG's work is that in combating financial mismanagement, corruption, inefficiency, the OAG has a proactive role. Whereas other enforcement agencies act in a reactive manner by carrying out investigations on specific allegations, presence of a strong and effective audit will reduce the scope of irregularities from taking place much in the same manner as a strong police force has a preventive effect on criminal activities. For this reason audit has often been described as the watchdog of public moneys. The modern concept of auditing however goes beyond the preventive role to the assumption of a more proactive role. By virtue of its role, audit takes a wider perspective of the management practices and helps in improving them through making of constructive evaluations and recommendations. This proactive role of audit as an aid to the administration rather than being content with a mere watchdog has gained wide acceptance not only in the private sector but also in the public sector.

The OAG in the course of its business has the unique advantage of looking across a diverse range of public agencies and thus is able to compare and analyse their performance and make recommendations regarding improvements systems and performance improvement. Audit can play a constructive role as

an ally and aid to the administration. Audit can add value to public administration by pointing out areas of improvements in management systems, prescribing standards for financial control and suggesting codes of best practice.

(d) Sensitization of the Public

Audit institutions are expected to facilitate knowledge sharing with and among peer audit institutions, government and citizens. They should aim at strengthening government and the citizens so as to increase transparency and accountability of public institutions. Thus, upon production of the audit report, the OAG is mandated to explain the report to the public. Whereas the OAG has made considerable strides in auditing public institutions, translating reports into service delivery remains a gap that CSOs may take up in supporting the work of the OAG. CSOs may sensitize the public over the importance of accountability and how losses and anomalies raised in the report translate into services lost.

4.2.4 Some of the Accountability Gaps in the years 2013/14 and 2014/15

Table 4.1 highlights some of the accountability gaps raised by the OAG in the financial years; 2013/14 and 2014/15.

Table 4.1: Some of the Accountability Gaps in the years 2013/14 and 2014/15

(2013/14)	(2014/15)
<p>Procurement Anomalies</p> <ul style="list-style-type: none"> • Procurement anomalies amounted to UGX 18.264.166.478 relating to non-availability of procurement files, breach of procurement procedures; unauthorized variations and inadequate contract management were noted. 	<p>Procurement Anomalies</p> <p>-</p>
<p>Payment to contractors for works not executed</p> <p>Amount to the tune of UGX 32.353.289.676 and Euros 2,474.05. Of this amount, UGX 1.289.505.648 was for works not executed and UGX 31.063.784.028 for costs that should have been avoided.</p>	<p>-</p>
<p>Payment of staff through Individual Accounts</p> <ul style="list-style-type: none"> • A number of Accounting Officers advanced a total sum of UGX 16.284.144.090 to staff, through their personal accounts. <p>NB: A reduction of 76% as compared to the previous year (2012/13) amount of UGX 67.085.008.004 has been noted.</p>	<p>-</p>
<p>Payment of periodic consolidated allowances to staff with no proper justification</p> <p>In 2012/13 audit, a number of Accounting Officers paid various irregular allowances such as: consolidated allowances, weekend allowances and monthly allowances to cater for extra income for staff.</p>	<p>-</p>

(2013/14)	(2014/15)
<p>Payments to various contractors for works not executed</p> <p>A total of UGX 32.353.289.676 and Euros 2.474.05 was paid to various contractors for works that had not been executed. Of this amount, UGX 1.289.505.648 was for works not executed and UGX 31.063.784.028 for costs that would have been avoided, if proper contract management procedures were followed.</p>	-
<p>Funds not Accounted for</p> <ul style="list-style-type: none"> • Expenditure amounting to UGX 17.040.364.920 was unaccounted for. • A total of UGX 65.862.390.381 advanced to staff to carry out activities in various entities remained un-accounted for contrary to the Public Finance and Accounting Regulations. 	<p>Funds not Accounted for</p> <ul style="list-style-type: none"> • Expenditure amounting to UGX 9435.229.023 was unaccounted for.
<p>Charges on items which do not reflect the nature of the expenditure</p> <p>Expenditures from various entities totaling to UGX 97.896.448.777 were charged on items which do not reflect the nature of the expenditure.</p> <p>There was however an improvement whereby in the previous year's mischarges amounted to UGX.256.976.089.113.</p>	-

	(2013/14)	(2014/15)
	-	<p>Procurement Anomalies</p> <p>74 Local Governments procured items worth UGX 10.465.872.800 without following Public Procurement Regulations and Guidelines. Of this UGX 4.782.047.241 lacked procurement files, UGX 3.527.866.260 arose from breach of procurement procedures, UGX 1.205.857.691 involved inadequate contract management and UGX 950.101.608 was a result of unauthorized contract variations.</p>
	-	<p>Comprehensive payroll verification</p> <p>A total of 8,589 employees have not been accounted for by 130 entities/ votes, although they remain on the government payroll. The employees in question are being paid a monthly total of UGX 4.563.318.131 which translates into UGX 54.759.817.572 per annum.</p>
	-	Lack of Standard Financial Reporting Framework for Schools
	-	<p>Pension liabilities</p> <p>A total of 19,135 pensioners who had attained the maximum pensionable period of 15 years were still on the Ministry's and thus a total of UGX 12.727.686.849 paid in respect of their monthly pensions during the year.</p>

Source: OAG Reports, 2013/14 and 2014/15

Table 4.1 presents to us the fact that despite the efforts by social accountability institutions to promote accountability in public sector institutions in Uganda, issues have continued to feature. For example in 2013/14 audit report the OAG reported a total of UGX 65.862.390.381 advanced to staff to carry out activities in various entities remained unaccounted for contrary to the Public Finance and Accounting Regulations. In the recently released audit report 2014/15, expenditure amounting to UGX 9435.229.023 was unaccounted for. However, there is a remarkable decline of the amounts unaccounted for 7 times what of what the situation was like in the previous year. The table however presents a scenario where new gaps have emerged outside what was reported in the previous year of audit for example procurement anomalies, payroll and pension related liabilities.

4.2.5 Access and Simplicity of OAG Reports

Interviews with respondents indicate that OAG reports are accessible. It was however, noted by the respondents that the reports of late, since 2010 have not been reaching the sub-counties. Over the aspect of simplicity, respondents indicate that OAG reports are narratives pertaining to the anomalies raised or losses incurred and are understandable. The report basically detail queries raised. What seems complex are the financial statements that require ones understanding of financial accounting to be able to adequately interpret. In this regard, the OAG has created a liaison office in Parliament to assist MPs in accessing any information from the OAG and also in explaining financial reports whenever required.

Having generated the reports the OAG forwards the reports to relevant bodies for further scrutiny and action. Specifically, the reports are sent to Parliament; the Minister responsible for finance; the Minister of LG; the local government or administrative unit to which the audit relates; the local government public accounts committee; the Local Government Finance Commission; the Inspector General of Government; the Resident District Commissioner and the Vice President. Key in further scrutiny of the OAG reports are PAC of Parliament, LG Accounts Committee, Committee on Commissions, Statutory authorities and State Enterprises (COSASE) and Government Assurance committees.

4.2.6 Link between OAG and Local Community in Promoting Accountability

The OAG and local community have a critical role to play in promoting public accountability. Forging partnership between the two is important in promoting and explaining accountability issues in public institutions of Uganda. The link should be exhibited in the areas of sharing audited documents/reports directly [by making audit reports public and easily accessible by every citizen of Uganda] or indirectly through academic institutions as instruction or research materials. The link should also be exhibited in the area of direct partnership

between the OAG and the local community more especially; the academic institutions in designing formidable strategies aimed at promoting accountability in public institutions.

This study however, notes that little is known about the OAG by the public. Unlike bodies such as URA who directly deal with tax payers, the OAG does not. The OAG has not had direct link or partnership with the local community [the ordinary citizens] in promoting accountability. The OAG reports have remained in the hands of administrators and political leaders namely; the Executive, Legislature, Judiciary, local government administrators leaving out the local community [the ordinary citizens]. Reasons advanced for this are; limited financing that does not allow the OAG to engage the local communities directly and therefore can only deal with those offices directly linked to the OAG work. Other reasons are; limited personnel in the OAG, a fact that does not give room for the officers in the OAG to directly get involved with the local community.

Consultations with some of the OAG officials indicate that plans have been made to reach the local communities directly by conducting annual exhibitions to educate the public about the functions of the OAG. The OAG is also planning to organise boardroom sessions in which stake holders in the accountability

sector are invited to discuss modalities of promoting accountability in public institutions.

4.3 NEXUS BETWEEN OAG AND OTHER ACCOUNTABILITY INSTITUTIONS

OAG works in partnership with other state and non state actors in promoting accountability of public institutions in Uganda. Notable institutions are the Parliament of Uganda, the Police, IGG, DPP and Civil Society.

4.3.1 The Parliament of Uganda

The link between Parliament and the OAG is strong and paramount in promoting accountability of public institutions of Uganda. Parliament works closely with the OAG in promoting accountability of public institutions through standing committees of Parliament. Article 163(4-5) of the Constitution of the Republic of Uganda mandates Parliament to debate and consider reports of the OAG and to take appropriate action within six (6) months after submission of the report by the OAG. Article 90 of the 1995 Constitution of the Republic of Uganda and the Rules of Procedure of Parliament give committees of Parliament powers of the High Court to:

- (a) Enforce the attendance of witnesses and examining them on oath, affirmation or otherwise;
- (b) Compel the production of documents;
- (c) Issue a commission or request to examine witnesses abroad;
- (d) Confine for any specific period recalcitrant/uncooperative witnesses; and

(e) Cite any person by name for contempt of Parliament.

One of the committees of Parliament that works closely with the OAG is Public Accounts Committee (PAC). PAC examines the audited accounts showing the appropriation of the sums granted by Parliament to meet the public expenditure of the executive wing of Government and Judiciary. It assesses and evaluates the level of compliance to the established laws of Uganda governing public expenditure and assesses the performance, adherence and compliance to the set performance standards and regulations governing public expenditure. It should also be emphasized that much of the work of the OAG is handled by PAC, Parliament. About, 85% of the work of the PAC depends primarily on the reports of the Auditor (Nandala-Mafabi N., 2010).

Other standing committees of Parliament that work closely with the OAG are the Committee on Commissions, Statutory Authorities and State Enterprises (COSASE) and the Committee on Local Government Accounts. COSASE monitors the operations of the statutory commissions or authorities established under the constitution or any other Act of Parliament. It examines the reports and audited accounts of statutory authorities, corporations and public enterprises which the OAG may have been requested to prepare. COSASE reports to parliament twice a year over the issues discussed.

The Committee on Local Government Accounts examines the audited accounts in relation to the report laid before Parliament by the Minister under section 89 of the LG Act. It assesses and evaluates

compliance to the established laws of Uganda governing public expenditure. It assesses the performance, adherence and compliance to the set performance standards and regulations governing public expenditure. The Committee on Local Government Accounts scrutinizes the report laid before Parliament by the Minister of LG, makes spot visits to LGs to follow up any matter being considered and is required to report to Parliament at least twice a year. Through standing committees, Parliament has been able to scrutinize the OAG's report and handled a number of critical issues on accountability raised.

Some of the examples are;

The fraudulent diversion of donor funds (from Ireland, Sweden and Denmark amounting to 39.319.399.151) meant for PRDP activities to other accounts and utilization of the diverted funds to personal accounts.

A company (Eladam Enterprises) which supplied army uniforms to Ministry of Defense and caused loss of Ug.Shs.1,178,495,945/= (Approx US\$600,000) to the Uganda Government was prosecuted, the case was forwarded to IGG.

The Committee ordered for a special Audit of the disposal of a piece of land in the city arising from a query in the Auditor General's

Report. Investigations were carried out, and due process of Court initiated. Two case files one implicating the former Mayor of Kampala, Mr. Sebaana Kizito was forwarded to the DPP pending formal charging of the officials of Kampala City Council.

Some cases have been referred to the IGG for investigations by the Committee, for example, the famous “Temangalo Case” where UGX 11 billion (Approx US\$6 Million) of workers’ savings in the National Social Security Fund (NSSF) was paid fraudulently for the purchase of a piece of land belonging to a Cabinet Minister in charge of Security.

NB: As of April 2015, the time this study was conducted, PAC had scrutinized 5 out of 64 VFM audit reports and 67 out of 104 financial reports.

4.3.2 PAC and CID Police Squad

In conduct of its business, PAC works hand in hand with the Police (CID), IGG, DPP and Civil Society. Because of the nature of the cases handled, it was found necessary that PAC works closely with a CID-PAC Squad. The CID squad handles all offences under the Anti Corruption Act (2009) namely; abuse of office, influence peddling, conflict of interest, causing financial loss, embezzlement, false claims by officials, fraudulent false accounting. It also handles offences specified in the PPDA Act (2003) and the Public Finance Act and Regulations.

Once directed by the PAC,

- (a) The PAC-CID squad investigates audit queries related to corruption, embezzlement and outright theft.
- (b) It makes investigative reports, recommendations and observations on matters in issues before PAC.
- (c) PAC-CID squad attends all proceedings of PAC and ensures observance of Law and Order.
- (d) It also gives technical advice to PAC on all matters relating to Police investigations, arrest, and detention, as well due process of court.

In exceptional cases, the Police serve Committee summons to recalcitrant/disobedient witnesses to appear before PAC. Where necessary, PAC-CID squad hold suspects for interrogation on matters of criminal nature raised during PAC proceedings against any accounting officer.

Sometimes the CID officers also carry out on spot visits on government facilities on behalf of PAC to ascertain whether Accounting Officers are reporting the truth.

4.3.3 Parliament and LG PACs

At the district level, LG PAC works hand in hand with Parliament to scrutinize the OAG reports, internal audit reports and any other commission of inquiry. After scrutiny of such documents the LG PAC comes up with a report addressed to particular heads of that LG and the minister of LG copied to Minister of

Finance, OAG and IGG. The minister of LG presents such reports to PAC Parliament for further action. LG PACS make recommendations for improving financial management in LGs that must be implemented by the chair person of the council, CAO or town clerk. By so doing LG PACS are in position to strengthen accountability issues at the LG level.

4.3.4 PAC and DPP

In the event that there are cases that require prosecution, CID-PAC squad initiates the prosecution process and liaises with the Directorate of Public Prosecutions to achieve this goal on behalf of the Committee.

4.3.5 PAC and IGG Work on Accountability

The Inspectorate of Government plays a complementary role in fighting corruption, abuse of office and enforcement of the Leadership Code of Conduct. PAC shares information with IGG in the areas of declaration of assets and liabilities of leaders under investigation. Where PAC is dissatisfied by the decision of the DPP, it makes its complaints to the IGG to take over the investigation.

4.3.6 PAC and Civil Society

The Civil Society attends Committee sittings and to some extent have been whistleblowers on corrupt acts of government officials. They also sensitize the public on the activities of PAC to the extent that it is the most highly publicized and respected Committee of Parliament. They also hold regular workshops where PAC Members are invited as resource persons.

Where government may delay to take an appropriate action on the recommendations made by PAC, the CSOs hold public demonstrations and debates thereby putting more pressure on the Executive to act.

4.3.7 OAG and RDC Oversight Role

The RDC inspects and monitors the activities of LGs and where necessary advises the chairperson to instruct the chief internal auditor to carry out a special audit and submit a report to council. Sometimes the RDC draws the attention of OAG to the need for special investigations on any mismanagement or abuse of office.

4.3.8 The Role of Inter Agency Forum (IAF)

Inter Agency Forum (IAF) was formed in 2007 with the mandate to coordinate institutions involved in the promotion, supervision and implementation of Accountability systems in Uganda. The Sector comprises of the Ministry of Finance planning and Economic Development (MoFPED), the Inspectorate of Government (IG), the Office of the Auditor General (OAG), the Directorate for Ethics and Integrity (DEI), Ministry of Public service- Inspection Department, Ministry of Local Government-Inspectorate Directorate, Public Procurement and Disposal of Public Assets Authority (PPDA) , Uganda Bureau of Statistics (UBOS), Uganda Revenue Authority (URA), Development Partners and

Civil Society Organisations (Achan P, 2014). Chaired by the Minister of State for Ethics and Integrity, IAF has the responsibility of fighting corruption in Uganda. IAF is mandated:

- To provide political leadership and coordinate national efforts against corruption.
- To set standards for rebuilding and promotion of ethics and integrity in society
- To spearhead the development of anti corruption policy and legal framework.
- To monitor the implementation of ethical standards and anti corruption legislation.

IAF coordinates accountability institutions to ensure; cohesion, transparency, accountability, efficiency and effectiveness in the use of public resources. This could be made possible by building synergies and use of complementarities resulting from the different accountabilities institutions.

The accountability institutions have the mandate to ensure:

- Compliance to legal standards prescribed by penal, civil or administrative statutes;
- Administrative accountability by assessing the probity, legality, efficiency and effectiveness of officers in public

management;

- Professional accountability in which public officers are required to account for their conduct in the execution of duties in accordance with set standards, rules and regulations and;
- Social accountability which obligates public officers and institutions to account for their performance to clients, citizens and civil society (Achan P, 2014).

The coordination exercise by IAF of the accountability institutions has allowed for the identification of key cross cutting issues through joint problem analysis, agreement on priorities and strategies of achieving them, joint resources mobilization, through preparation of plans and budgets and agreed implementation, monitoring and evaluation of guidelines. IAF coordination has enabled the creation of stronger collaboration among member bodies by establishing close linkages among the institutions. This has led to;

- Improved utilization of public resources as a result of harmonized collection and consolidation of accurate and reliable information/statistics to guide strategic planning, joint identification of national priorities, harmonized allocation of resources and review and development of relevant policies and laws.
- Increased compliance with accountability policies, regulations and service standards as a result of joint implementation, monitoring and management, harmonized production and dissemination of statistics and information to

facilitate the monitoring process, provision of technical guidance on the performance of human resource management, adherence to laws, policies, rules and regulations, harmonized and decisive action against abuse of discretion, identification of priority technical and logistical capacity needs, harnessing the external and internal and procurement audits for betterment of systems.

- Improved reporting and review; enabled by the development of joint review guidelines, consolidation of institutional reports into national reports, enhancing accountability legislation and policy through joint reviews, advocacy and lobbying.
- Increasing demand for accountability; through harmonized involvement of citizens in decision making and ensuring a concerted effort in taking decisive action against errant officers/institutions as a means of strengthening people's confidence in accountability institutions.

Although IAF itself has not tangibly made a mark in promoting accountability, it has played a significant contribution in bringing different public and civil society institutions together to advocate for improved transparency and accountability in the use of public resources. It is also anticipated that in the near future this coalition will become a strong voice in guiding public institutions in ensuring accountability.

4.4 CHALLENGES FACED BY SOCIAL ACCOUNTABILITY INSTITUTIONS IN UGANDA

- (a) Financial and technical limitations that for example have limited ability of legislative assembly to review and dispose audit queries raised in the AG's report in time. Verification of audit queries requires a lot of logistics, manpower movement and intelligence gathering which necessitates adequate operational funds; however PAC is not well facilitated to fulfill this mandate. The Constitution (Article 159(4)) requires that Parliament debates and considers the report of the OAG and takes appropriate action within six months after the submission of the report by the AG. As of this April 2015, PAC had a backlog of 59/64 value for money audit queries for the year 2013. The last treasury memorandum produced by the Ministry of Finance was in 2010. Such delays affect OAG work in promoting accountability of public institutions in Uganda.
- (b) Despite the anomalies and queries raised by the OAG in the 2013 report, more anomalies continue to arise and huge sums of monies are lost due to contingency liabilities in respect of cases before court. For example, the 2014 audit report indicates that loses

- rose from 2.2 trillion in 2013 to 4.3 trillion in 2014. Court awards and compensations rose from 54b in 2013 to 442b in 2014.
- (c) The independence of the oversight institutions is yet another limitation to promotion of accountability by audit institutions. Despite the pivotal role Parliamentary oversight plays in Uganda party inclinations do not allow MPs to have the political independence that is required to deliver an impartial oversight control over the executive (GOU/UNDP, 2012)
 - (d) The varied professional disciplines of the MPs coupled with their complex relationships and roles often limit their technical capacity, time and resources to investigate some of the oversight matters in-depth. Members of Parliament have a busy schedule and often lack researched information on audit queries. More often than not, the members are bombarded with voluminous audit reports which they seem to have no time to read.

5.0 CONCLUSIONS

Despite the limitations, the OAG has made considerable strides in promoting accountability of public institutions in Uganda. The audits and recommendations made aim at systems improvement and

have helped to some degree in reducing budget leakages. Audits have helped in exposing graft and mismanagement of public assets. Important to note however, is that OAG work traditionally focused on financial and regularity audits. Due to growth in the scope of public accountability and the need to safeguard public interests by ensuring that funds have been spent economically, efficiently and effectively, OAG activities have expanded to embrace value for money audits. One major area where little attention has been made is the area of sharing of OAG reports with citizens, translating this information into services lost by the people.

6.0 KEY RECOMMENDATIONS

- (i) To speed up the process of transformation of public institutions to credible, transparent and accountable institutions, there is need for OAG partners namely; Parliament, DPP, IGG, Ministry of Finance and other government ministries to expedite the process of disposing off OAG recommendations.
- (ii) Sharing of AG reports being one of the weak areas of OAG performance, it is hereby recommended that; CSOs and other actors such as the academic institutions should take the reports to another level by simplifying, using them as academic instruction and research material and disseminating the reports to the citizens, translating OAG reports into services lost to the citizens of Uganda. This will be done to create awareness among citizens and the need for active participation in public accountability matters.

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- (iii) There is need for an environment that promotes greater political will to ensure transparency and accountability in Uganda.
 - (iv) Increased financing of audit institutions in Uganda by the MoFPED allowing these institutions to expedite the process of scrutinising and acting on AG recommendations will go a long way in promoting accountability of public institutions in Uganda.

7.0 PROPOSED ACTION AREAS FOR TI-U ADVOCACY WORK

1. Social accountability campaign by mobilising, organising and awakening local communities to demand for accountability from their leaders.
2. Simplifying OAG reports, translating monies misappropriated into services missed by the local community. Such simplified versions of the reports are used as handbooks to raise community awareness over the need to engage their leaders and actively participate in matters of social accountability.
3. Seek partnership with the OAG in organising joint stakeholders' dialogues and any action deemed necessary in promoting social accountability.

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APPENDIX 1: INTERVIEW GUIDE FOR OAG

Dear respondent, I am Charles Edaku, a consultant with TI-U conducting a study on governance and accountability. The purpose of the study is to establish the extent of usability of OAG reports by the local community in promoting accountability of public sector institutions in Uganda. In this regard, you have been purposively selected as a respondent/participant. Feel free to express yourself and answer the questions at liberty. I also wish to affirm that the information you provide will be treated with utmost confidentiality. Thank you.

SECTION A: BACKGROUND INFORMATION OF RESPONDENTS

No.	CHARACTERISTICS	RESPONSES
1.	Age	
2.	Sex	Male <input type="checkbox"/> Female <input type="checkbox"/>
3.	Education	None <input type="checkbox"/> Primary <input type="checkbox"/> Secondary <input type="checkbox"/> Tertiary <input type="checkbox"/>
4.	Designation	

SECTION B: PROGRAMME IMPLEMENTATION

1. To what extent has the local community been involved in promoting accountability of public institutions in their respective districts?
2. To what extent have the OAG reports helped the local community and district leadership to fight against corruption and promote public accountability in Uganda?
3. What is the contribution of OAG partners in strengthening accountability of public sector institutions of Uganda?
4. What are the existing opportunities OAG is tapping into in ensuring accountability of public sector institutions in Uganda?
5. What are the lessons learnt and good practices arising from OAG operations?

APPENDIX 11: INTERVIEW GUIDE FOR OAG PARTNER INSTITUTIONS

Dear respondent, I am Charles Edaku, a consultant with TI-U conducting a study on governance and accountability. The purpose of the study is to establish the extent of usability of OAG reports by the local community in promoting accountability of public sector institutions in Uganda. In this regard, you have been purposively selected as a respondent/participant. Feel free to express yourself and answer the questions at liberty. I also wish to affirm that the information you provide will be treated with utmost confidentiality. Thank you.

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No.	CHARACTERISTICS	RESPONSES
1.	Age	
2.	Sex	Male <input type="checkbox"/> Female <input type="checkbox"/>
3.	Education	None <input type="checkbox"/> Primary <input type="checkbox"/> Secondary <input type="checkbox"/> Tertiary <input type="checkbox"/>
4.	Designation	

SECTION B: BASIC INFORMATION

Understanding of;

1. What has been jointly done between OAG and your organization?
2. What is the contribution of such partnership in strengthening accountability of public sector institutions of Uganda?
3. What are the existing opportunities you are tapping into in ensuring accountability of public sector institutions in Uganda?
4. What are the lessons learnt and good practices arising from OAG/your organization partnership?



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