



CSO BUDGET PERFORMANCE MONITORING REPORT

QUARTER 2 (OCTOBER-
DECEMBER 2014) FY 2014/15



TABLE OF CONTENTS

CSO Budget Performance Monitoring Report; Quarter 2 October-December 2014) FY 2014/15 was produced by the Civil Society Budget Advocacy Group (CSBAG). The contents of this publication are the responsibility of CSBAG and not of our development partners.

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List of tables.....	ii
List of Figures	iii
List of Acronyms	iii
Acknowledgements	iv
EXECUTIVE SUMMARY	V
1.0 Introduction	1
1.1 National Budget performance for QUARTER 2 the FY 2013/14	1
1.2 Statement of the problem	1
1.3 Methodology	2
1.4 Scope of the study	2
1.5 Specific Objectives	4
1.6 Limitations of the study.....	4
2.0 BUDGET PERFORMANCE MONITORING FINDINGS	4
2.1 Budget Release performance of UPE grant	4
2.2 Budget release performance of the PHC grant	5
2.3 Time period within which the primary schools received the funds for QUARTER 2 2014/15	7
2.4 Submission of accountability for Quarter 1 (July-September 2014) FY 2014/15	8
2.5 Availability and functionality of the SMC and HUMC.....	9
2.5 Staffing levels of the primary schools and health centres	9
3.0 OBSERVATIONS AND RECOMMENDATIONS	9
3.1 General observations.....	9
3.2 Recommendations	10
4.0 CONCLUSION	10

LIST OF TABLES

Table 1: Percentile distribution of the Date received data	8
Table 2: Submission of Q1 accountability.....	9
Table 3: Availability of School Management Committees	9
Table 4: Availability of Health Unit Management Committees.....	10

LIST OF FIGURES

Figure 1: Budget Release Performance Of The Upe Grant For 23 Primary Schools in Quarter 2 Fy 2014/15.....	4
Figure 2: Budget Performance: Upe Grant For Quarter 2 2014/15.....	5
Figure 3: Budget Performance Of Phc Grant For 28 Hcs In Quarter 2 Of The Fy 2014/15	6
Figure 4: Budget Performance For The Phc Grant Quarter 2 2014/15	7

LIST OF ACRONYMS

CSBAG	Civil Society Budget Advocacy Group
FY	Financial Year
Gout	Government of Uganda
HC	Health center
HUMC	Health Unit Management Committee
ICT	Information and Communication Technology
MFPED	Ministry of Finance Planning and Economic Development
PHC	Primary Health care
PS/ST	Permanent Secretary / Secretary to the Treasury
SFG	School Facilitation Grant
SMC	School Management Committee
UPE	Universal Primary Education

ACKNOWLEDGEMENTS

CSBAG would like to acknowledge the efforts of all its partners in making the QUARTER 2 2014/15 budget monitoring exercise a reality. Specifically, special thanks go to TESO Anti-Corruption Coalition (TACC), Northern Uganda Anti-Corruption Coalition, Forum for Women in Democracy (FOWODE), Anti-Corruption Coalition Biogas (ACCOB) and Anti-Corruption Coalition (ACCU) for their active participation in data collection and review of the report.

EXECUTIVE SUMMARY

For the Quarter two of the financial year 2014/15 a total of UGX 2,551bn and UGX 533 bn was released to National and Local Governments respectively. In Quarter 2 of the financial year 2014/15, UGX 3,084 bn was released against the budget release projection for the quarter of UGX 3,957.43 bn representing a 77.95% budget release performance. The revenue performance for November 2014 shows a revenue short fall of shillings 13.4 bn although the month of October a total of shillings 12.3 bn was collected over the target for the month.

Health ¹	
PHC Non-wage	3.9bn
PHC NGO Hospitals	4.2bn
Development	7.5bn
District hospitals	1.4bn
Education	
Primary education	35bn
Secondary Schools	1.7bn
School Inspection	13.4bn
Construction of Secondary Schools	13.5bn

For the Quarter two of the financial year 2014/15 a total of UGX 2,551bn and UGX 533 bn was released to National and Local Governments respectively. In Quarter 2 of the financial year 2014/15, UGX 3,084 bn was released against the budget release projection for the quarter of UGX 3,957.43 bn representing a 77.95% budget release performance. The revenue performance for November 2014 shows a revenue short fall of shillings 13.4 bn although the month of October a total of shillings 12.3 bn was collected over the target for the month.

The Financial Year 2013/14 marked the commencement of the direct transfer of funds to Universal Primary Education (UPE) schools. In the same period, Ministry of Finance introduced a new reform of aligning government fund quarterly releases to School Year Calendar and to the Planting seasons for Agriculture. By the beginning of the financial year 2014/15, Ministry of Finance extended this system of direct transfer of fund to Health Centres. These efforts are, in part, among the efforts by Ministry of Finance to improve service delivery and reduce corruption.

As part of its mandate of assessing timeliness of receipt of funds from the consolidated fund to the spending agencies especially the schools and health centers, CSBAG members and partners in quarter two (October-December 2014), monitored 58 government aided health center IIs, IIIs and IVs as well as Universal Primary Schools. In Education, the monitoring considered UPE Grant, School Facilitation Grant and Subvention grant while in health the monitoring considered the Public Health Grant. Besides assessing timeliness in receipt of funds, CSBAG also took on the responsibility of ascertaining the functionality of management committees at primary schools and health centers visited to understand whether they do perform their oversight roles over these budgets.

The major concern is about receiving funds late despite the public releases by the Ministry of Finance at National level released every 10th day of the first month for every quarter. Also to note was that management of the released funds at the primary schools and health centers is still a major concern as many were found not be effectively playing their oversight and appropriation roles. Most of them are not strong and are non-existent in some schools and Health centers. Inadequate staffing capacity was another major highlight to this quarter's monitoring findings that negatively impacts on service delivery for both those who have received money on time and those who have not received money alike.

Key findings from this monitoring included:

- In this quarter 54 schools and health centers were monitored and of these 25% had not received funds for Q2 FY 2014/15 by 1st December 2014 Budget performance:
- In schools, Ug.shs31, 892,081 out of total budget Ug.shs 34,488,537 for the UPE grant of the 22schools had been received by schools by the end of Q2 of the FY 2014/15, which represents a performance of 92%.
- The total allocation for the 28 health centers monitored was Ug.shs 23,365,570of which Ug.shs 23,670,758was released making a more than 100% budget release performance.6 of the 28 Health centers had not spent any of the disbursed funds at the time the monitoring was conducted in December 2014
- **Period within which Quarter2 funds were received:** The earliest date when institutions(school or health centre) received funds was 29thOctober2014 and the latest date reported as to when funds were received was 22ndDecember2014
- **Submission of accountability for Q1 FY 2014/15:** 72.2% of the 54 schools and health centers had submitted their accountability for Q1. This means that 27.8% of the institutions would ideally have their funds withheld until accountability is submitted.
- **Availability and functionality of the SMC and HUMC:** Of the 23 UPE schools monitored this, only one (1) did not have a functional School Management Committee. Head teachers confirmed that SMCs approve the school budgets although in some schools there were no minutes to prove this. At the health centers, 97% of the 33 Health Centres had Health Unit Management Committees. However, 32.3% of the committees reported they only approved budget without deciding how they money should be used.

Recommendations

- Cash management needs to be improved. Many spending units suffer from unpredictable cash flows, and are unable to implement their planned activities or maintain service delivery.
- Recruitment of Additional: Staffing levels for the schools and health centres should be boosted to match the workload.
- Funds release should be better synchronized with the school term calendar and be released in a timely manner to help the schools be better managed.
- Strengthen the link between HUMC and SMC and communities as this will improve the demand for accountability and increasingly make it hard to sustain miss management of institutional funds.
- Government should fund monitoring visits of independent non state actors like Civil society as this will enable them to get un biased findings and recommendations

CASE STORY FROM ACTION GROUP FOR HEALTH HUMAN RIGHTS & HIV/AIDS (AGHA UGANDA)

AGHA Monitored in 8 health facilities in Pallisa and Lyantonde respectively. The health units visited were Kasagama, Kinuuka, Mpumuda and Kabatema (Lyantonde) while in Pallisa we visited Kabwangasi, Kamuge, Gogonyo and Kanginima.

Key findings were;

- Funds were got late from MFPEP. Actually it came at the end of the quarter i.e. December 2014.
- Funds received for the HC III were increased from 500,000 UGX to 1,070,000. However In charges do not have guidelines on how the increment in PHC funds be used. They lack the guidelines and not oriented by the district.
- HUMCs make decisions on how the funds should be allocated and used. They verify the accountability of the funds used. However they are not signatories to the PHC accounts. It's the DHO,
- In-charge and Sub-county chiefs (SAS). This increases bureaucracy in obtaining the funds to run the affairs of the health facility.
- Funds are received late and when received it's used to clear arrears incurred by the health workers. Health workers are forced to borrow funds from other sources in order to undertake some activities such as outreaches, repairs etc.
- Funds come direct from MOFPEP to the accounts of the health units. In Mpumudde, we discovered that funds were still lying in the accounts since all signatories could not to sign the cheques hence poor absorption.

Submitted by the Denis Odwe
Executive Director AGHA
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Dennis Odwe

About CSBAG

Civil Society Budget Advocacy Group (CSBAG) is a coalition formed in 2004 to bring together civil society actors at national and district Levels to influence Government decisions on resources mobilization and utilization for equitable, gender responsive and sustainable development. Since 2004, CSOs under the umbrella of CSBAG have engaged Government in influencing the budget process to ensure that both the local and national budgets address the needs and aspirations of the poor and marginalized groups of people in Uganda.

INTRODUCTION

The total resource releases for the Quarter 2 FY 2014/15 at the National and LG were UGX 2,551 bn and UGX 533 bn respectively. As regards releases to LG for health care, the PHC non-wage was UGX 3.9 bn, PHC - NGO hospitals was UGX 4.2 bn, PHC development was UGX 7.5 bn and district hospitals had a release plan of UGX 1.4 bn. The LG releases to education were as follows; UGX 15 bn for Primary Education, UGX 35 bn for secondary schools, UGX 1.7 bn for school inspection, UGX 13.5 bn and UGX 13.5 bn for construction of secondary schools.¹

The first two months in Quarter 2 had annual headline inflation recorded at 1.8% and 2.1% respectively. The exchange rate for October and November in Quarter 2 averaged at UGX 2,740 while the interest rates were still above 21%. The relatively low inflation in the first two months of the quarter indicate that little distorting was caused in the expenditure plans for the spending agencies due to changes in prices of goods and services.

¹ Central Government Q2 release FY 2014/15

1.1 National Budget performance for QUARTER 2 the FY 2013/14

With regard to Government release performance, a total of UGX 15,829.72 was approved as budget for Uganda in the FY 2014/15 and in QUARTER 2 of the FY 2014/15, UGX 3,084 bn was released against the budget projection for the quarter of UGX 3,957.43 bn representing a 77.95% budget release performance. The revenue performance for November 2014 shows a UGX 13.4 bn revenue short fall, however the month of October UGX 12.3 bn was collected over the target for the month.

1.2 Statement of the problem

The financial 2013/14 marked the beginning of the transfer of funds directly to UPE schools as The Financial Year 2013/14 marked the commencement of the direct transfer of funds to Universal Primary Education (UPE) schools. In the same period, Ministry of Finance introduced a new reform of aligning government fund quarterly releases to School Year Calendar and to the Planting seasons for Agriculture. By the beginning of the financial year 2014/15, Ministry of Finance extended this system of direct transfer of fund to Health Centres. These efforts are, in part, among the efforts by Ministry of Finance to improve service delivery and reduce corruption.

It's against this background that CSBAG started the process of monitoring the timeliness of receipt of funds from the consolidated fund to the spending agencies especially the

schools and health centres in selected districts. CSBAG also undertook to verify the existence and functionality of the management committees for the schools and HCs visited.

1.3 Methodology

The districts in which the study was conducted were selected according to the presence of a CSBAG member and partners in the specific district. In the districts where CSBAG members were, random sampling of the sub-counties and spending agencies was done. Data collection tools (questionnaires) were developed during an inception meeting that was organized by CSBAG. The questions on the tools were guided but in other instances multiple choice selections were used as a way of extracting the desired information from the field. The collected data was analyzed with the use of statistical packages like SPSS for Windows from which descriptive statistics were derived.

1.4 Scope of the study

12 districts and 32 sub-counties were sampled during the study with 58 government aided facilities (22 schools and 36 health centers) visited. In Education, the monitoring considered UPE Grant, School Facilitation Grant and Subvention grant while in health the monitoring considered the Public Health Grant. Besides assessing timeliness in receipt of funds, CSBAG also took on the responsibility of ascertaining the functionality of management committees at primary schools and health centers visited to understand whether they do perform their oversight roles over these budgets.

Lists of Schools

District	sub County	Name of school	
Palisa	Pallisa TC	1. Kaucho PS	
		2. Nalufenya PS	
Kibuuku	Kasasira	3. Ksasira PS	
	Buseta	4. Buseta PS	
	Kirika	5. Nampiido PS	
Sheema	Kashozi	6. Butsibo PS	
	Sheema TC	7. Kibingo PS	
		8. Katwe PS	
Abim	Abim	9. Kyabandara PS	
		10. Aremowola PS	
		11. Kanu PS	
Agago	Morulem	12. Rachkoko PS	
		Lukole	13. Olung PS
			14. Luzira PS
			15. Lupirin PS
Iganga	Iganga Central division	16. Kasokoso PS	
	Nawanyingi	17. Magogo PS	
	Bulamugi	18. Canon Ibula PS	
	Nakalama	19. Bukoona PS	
Bukedea	Nakigo	20. Busambira PS	
		Kolir	21. Kolir PS
			22. Komongmeri PS

List of Health centres

Kibuku	Kasasira	1. Kasasira HC III
	Kirika	2. Kirika HC III
Sheema	Kasaana	3. Kasaana East HC II
		4. Kasaana West HC II
		5. Rukondo HC II
	Sheema TC	6. Kyabandara HC II
		7. Rwamujoko HC II
Kibaale	Bwikara	8. Bwikara HC III
	Kyaterekera	9. Kyaterekera HC III
	Mpeefu	10. Mpeefu HC III
Abim	Morulem	11. Adea HC II
	Alerek	12. Koya HC II
	Abim TC	13. Kiru HC II
Agago	Lokole	14. Lapirin HC II
		15. Olung HC II
Iganga	Bulamogi	16. Bulamogi HC III

	Nakigo	17. Nawanzu HC II
		18. Busowobi HC III
		19. Bulubandi HC II
		20. Kichandi HC II
Katakwi	Kapujan	21. Damasiko HC II
		22. Kapujan HC III
Soroti	Katiwe	23. Ojom HC II
	West Division	24. Western Division HC III
	Gweri	25. Gweri HC III
	Arapai	26. Dakabela HC III
Ngora	Mukura	27. Mukura HC III
		28. Kapir HC III
Pallisa		29. Kabwangasi
		30. Kamuge
		31. Gogonyo
		32. Kanginima
Lyantonde		33. Kasagama,
		34. Kinuuka,
		35. Mpumuda
		36. Kabatema

1.5 Specific Objectives

- To assess the timeliness of receipt of funds selected primary schools and health centres visited
- To ascertain the functionality of management committees at primary schools and health centres visited
- To assess the adequacy of staffing at the schools and health centres visited.

1.6 Limitations of the study

- The time of monitoring coincided with the school holiday so the head teachers were hard to get hold of thus making access to the schools budget information hard since it wasn't displayed on the notice boards of most schools visited.
- There was also a challenge of insufficient resources to facilitate data collection in all the districts where the exercise took place.

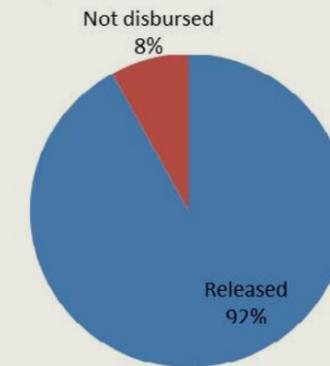
THE LG RELEASES TO EDUCATION
UGX 15,000,000,000
 for Primary Education,
UGX 1,700,000,000
 for Secondary Education,
UGX 13,500,000,000
 construction of secondary schools.

BUDGET PERFORMANCE MONITORING FINDINGS

2.1 Budget Release performance of UPE grant.

In Quarter 2 of October- December 2014, CSBAG partners and members monitored 22 Universal Primary Education (UPE) in 7 districts¹. Whereas in all the 22 UPE schools CSOs monitored, government had released a UPE grant amounting to Ushs 34,488,537, findings from this quarter's monitoring exercises revealed that only Ushs 31,892,081 had been received by the schools by the end of Quarter 2 of the FY 2014/15, representing a 92% budget release performance.

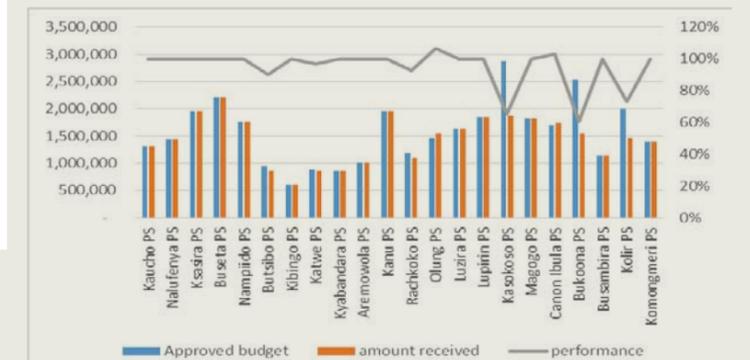
Figure 1: Budget release Performance of the UPE grant for 23 primary schools in QUARTER 2 FY 2014/15



The primary schools with least amount of funds received were Kasokoko Primary School and Bukoona Primary School in Iganga Central Division and Nakalama sub County respectively, Iganga district.

For example, although Kasoko Primary School had a budget of 2,873,500 in Quarter 2, the school received 65% (UGX 1,880,447) of its expected budget for this period, another example is Bukoona (UGX 1,880,447) Primary School which had a budget of UGX 2,540,000 but it received only UGX 1,540,000 making a 61% release performance. A detailed percentage release performance is illustrated in the Figure 2.

Figure 2: Budget Performance: UPE Grant for QUARTER 2 2014/15



Source: Authors calculations from Monitoring tools

Figure 2 highlights the UPE grant release performance of the monitored school in the 12 districts. To note that the primary school that received the lowest amount of funds was Kibingo P/S in Sheem TC, Sheema district. The school received UGX 600,000 only but has an enrolment of 138 pupils. This made the UPE grant per capita for the school only UGX 4,347 for QUARTER 2.

2.2 Budget release performance of the PHC grant

In quarter two, a total of UGX 23,670,758 against a budget of UGX 23,365,570 for 28 health centers in 12 districts. This made a more than 100% budget release performance. Whereas the release performance under health is commendable, the 28 Health Centers recorded a 72% (UGX 17,152,000) expenditure performance. A detailed release and expenditure performance illustrated below:

Figure 3: Budget performance of PHC Grant for 28 HCs in QUARTER 2 of the FY 2014/15



Source: Monitoring tools for various HCs

A total of 6 out of the 28 health centers monitored had not spent any funds at the time of the monitoring in December 2014. 3 of these were in Abim 1 in Iganga and 2 in Soroti districts. details are in the table below:

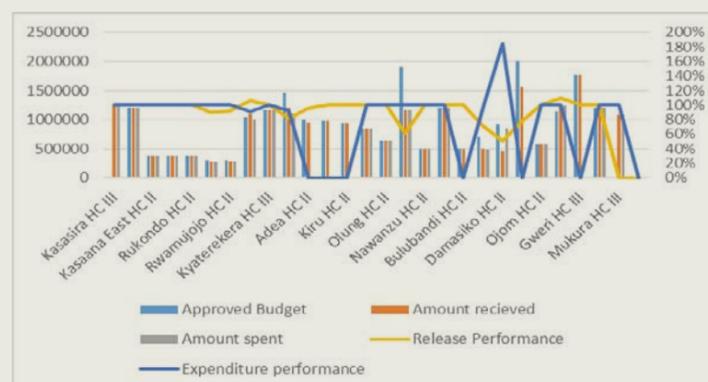
Table 1: List of health centers that did not utilize any fund by the end of the quarter

District	Sub county	Health Centers
Abim	Morulem	Adea HC II
	Alerek	Koya HC II
		Kiru HC II
Iganga	Nakigo Sub County	Bulubandi HC II
Katakwi	Kapujan	Kapujan HC III
Soroti	Gweri	Gweri HC III

Also some health centers had a release performance that was below 75%. Bulamogi HC III in Bulamogo Sub County, Iganga district had a release performance of 61% while Kichandi HC II in Bwijanga Sub County, Iganga district had a 71% budget release performance for Quarter 2.

Some of the health centres visited did not provide their budget information and these included; Kasasira HC III in Kibuuku, Iganga Municipal Council HC III in Iganga and Ikoba HC III, Pakanyi HC III and Miirya HC III all in Masindi.

Figure 4: Budget performance for the PHC grant QUARTER 2 2014/15



Source: Authors calculations from Monitoring tools

This release performance highlights the inefficiency in the disbursement of funds to the HCs. As a result, the desired outputs and outcomes become harder to realize in a given

quarter. When the HCs are not funded on time or if money is not spent on making health facilities tenable, the labour force will spend a lot of time in queue for HC thus diverting man hours from agriculture (the major stay of the people in rural areas). This also means that their output will reduce and the contribution of agriculture to Uganda's GDP and tax will ultimately remain low.

2.3 Time period within which the primary schools received the funds for QUARTER 2 2014/15

Only 25% of the service delivery point's sampled had received funds from the consolidated fund by 29th October 2014 while up to 50% of the spending agencies received funds by 12th December 2014. This is a divergence between the official Ministry of Finance Public release of funds every 10th day of the first month of the quarter and the actual date of receipt of funds by the schools and health centers sampled. The earliest date when a given school or health centre received funds was 29th October 2014 and the latest date reported as to when funds were received was 22nd December.

Table 2: Percentile distribution of the Date received data

N	Valid	44
	Missing	11
Mean		17.10.2014
Percentiles	25	29.10.2014
	50	12.11.2014
	75	01.12.2014

It implies that half of the spending agencies sampled could not start implementing until after they are one month into the quarter. 75% of all spending agencies received funds before 1st December 2014 leaving them with less than one month to implement their work plans with the received funds. This by design makes it hard for schools and health centers to utilize all funds for the quarter's work plan but also reporting back timely to Ministry of Finance becomes tricky for these institutions.

2.4 Submission of accountability for Quarter 1 (July-September 2014) FY 2014/15

72.2% of the 54 health centers and schools monitored, had submitted their accountability for Quarter 1 for the financial year 2014/5. This implies that 27.8% of these facilities would ideally have their funds withheld until submission of their accountabilities. The UPE Grant guidelines which require that funds received should be accounted for by the end of the first month of the new quarter and that no funds will be disbursed until accountability is received. From the field findings, accountability is submitted to the DEOs, and districts for the various institutions and the possibility of Moped knowing of this submission late is possible contributing to the late release of funds.

Table 3: Submission of Q1 accountability

				Valid Percent	Cumulative Percent
Valid	yes	39	70.9	72.2	72.2
	no	15	27.3	27.8	100.0
	Total	54	98.2	100.0	
Missing		1	1.8		
Total		55	100.0		

2.5 Availability and functionality of the SMC and HUMC

Table 4: Availability of School Management Committees

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	yes	22	40.0	100.0	100.0
Missing	System	33	60.0		
Total		55	100.0		

From table 4 above, out of the 23 primary schools visited, 22 had School Management Committees and these were found to be functional. Most of them held quarterly meetings to discuss among other things the school budgets. All school head teachers of the schools visited said that the SMCs approve the school budgets. Whereas we were able to take photo copies of the minutes of the SMCs, some schools did not have minutes on file. Out of the 33 Health Centres that were visited, 97% of them

had Health Unit management Committees and only 3% did not have this management structure. However, only 67.7% of the HUMC approved the health centre budget as 32.3% of the HC budgets were just presented to them without any input.

2.5 Staffing levels of the primary schools and health centres

Health Centers: In the health sector, out of the 28 health centres visited in the 12 districts, the total staffing provision is estimated at 326 people however the filled positions are 210. This gives the staffing deficit of 116 positions representing 36% of the staffing requirement.

In Kibaale district for example, Kyaterekera Sub County, Kyaterekera HC III has required staffing level of 12 staff but only had two at the time of the visit. Still in Kibaale, in Mpeefu Sub County, at Mpeefu HC III, the required staffing level is 21 yet only 8 were at the facility by the time of monitoring. In Sheema, Kasana Sub County, Kasana East, Kasana West and Rukondo all HC IIs have a required staffing level of 9 but all had 2 staff members at the time of monitoring. In Katakwi, Kapujan Sub County, Damasiko HC II had a staffing requirement of 9 staff but at the time of monitoring they were only 3.

UPE Schools: As regards staffing in the Education Sector, the total staffing requirement was 154 but only 138 were available at the time of the visit.² This represented a 10% staffing gap in total.

² 9 of the 22 Primary schools monitored did not provide the staffing figures

OBSERVATIONS AND RECOMMENDATIONS

3.1 General observations

- All the Health Centre IIs monitored did not make their quarterly budget; they only received the funds and spent them.
- There was a 36% shortage of staff in the Health Centres while there was a 10% staffing gap in the in the schools that were monitored.
- 25% of the institution monitored had not received funds for QUARTER 2 FY 2014/15 by 1/12/2014

3.2 Recommendations

- **Cash management needs to be improved.** Many spending units suffer from unpredictable cash flows, and are unable to implement their planned activities or maintain service delivery.

- **Recruitment of Additional:** Staffing levels for the schools and health centres should be boosted to match the workload.
- Funds release should be better synchronized with the school term calendar and be released in a timely manner to help the schools be better managed.
- Strengthen the link between HUMC and SMC and communities as this will improve the demand for accountability and increasingly make it had to sustain miss management of institutional funds
- Government should fund monitoring visits of independent non state actors like Civil society as this will enable them to get un biased findings and recommendations.



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