JOINT CIVIL SOCIETY PROPOSALS FOR THE 6TH PUBLIC DEBT MANAGEMENT FRAMEWORK

Presented to the Ag. Director Directorate of Debt and Cash Policy Ministry of Finance Planning and Economic Development

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ACRONYMS

ACCU	Anti-Corruption Coalition Uganda
CCS	Commitment Control System
CPIA	Country Policy Institutional Assessment
COVID-19	Coronavirus 2019
DeMPA	Debt Management Performance Assessment
DSA	Debt Sustainability Analysis
EDS	External Debt Strategy
EMU	Equality Mission Uganda
FY	Financial Year
GDP	Gross Domestic Product
HIPC	Highly Indebted Poor Countries
IDA	International Development Assistance
IFMS	Integrated Financial Management System
IMF	International Monetary Fund
ISER	Initiative for Social and Economic Rights
MDA	Ministries Departments and Agencies
MDRI	Multilateral Debt Relief Initiative
MoFPED	Ministry of Finance Planning and Economic Development
MTDS	Medium-Term Debt Management Strategy
MUBS	Makerere University Business School
NDP	National Development Plan
PBS	Planning and Budgeting System
PDMF	Public Debt Management Framework
PFMA	Public Finance Management Act
PIMS	Public Investment Management Systems
PPP	Public Private Partnership
SEATINI-U	Southern and Eastern Africa Trade Information and Negotiations Institute-Uganda
TIU	Transparency International - Uganda
UDN	Uganda Debt Network
UGX	Uganda Shillings
UNNGOF	Uganda National NGO Forum
USD	United States Dollars

1 INTRODUCTION AND BACKGROUND

Governments borrow to finance public goods that increase welfare and facilitate growth take-offs when taxation capacity is limited. Debt also facilitates tax smoothing and counter-cyclical fiscal policies, essential for reducing output volatility; and it permits an equitable alignment of benefits and costs for long-gestation projects by shifting taxation away from current generations (WorldBank, 2005).[1]

As public debt growth outstrips revenue growth, public debt starts becoming unsustainable and debt servicing takes the same trajectory as it exceeds the recommended threshold levels. To successfully achieve public debt reduction, fiscal consolidation to reform structural weaknesses and a policy mix that supports growth is critical.[2]

Like other developing economies, Uganda has borrowed from bi-lateral, multi-lateral and private sources to finance her development needs. Fiscal imbalance and poor Balance of Payments position have however contributed towards public debt accumulation in Uganda. The debt position was further worsened by the COVID-19 pandemic surge between FY 2019/20 to 2020/21. As such, public debt stock rose from UGX. 57.2 trillion to UGX. 69.5 trillion representing a 21.5% increase in only one year yet with less productivity (MoFPED, 2021)[3].

Article 38 of the 1995 Constitution of Uganda (as amended), recognizes the participation of citizens in the development processes of the State through policy influence. As such, this joint CSO position paper with proposals for the new PDMF was developed and discussed with the MoFPED for adoption. The joint CSO position paper was developed by the Uganda Debt Network (UDN), Uganda National NGO Forum (UNNGOF), Initiative for Social and Economic Rights (ISER), Southern and Eastern Africa Trade Information and Negotiations Institute (SEATINI-Uganda), Environment Shield, Equality Mission Uganda (EMU), Transparency International – Uganda (TIU) and Anti-Corruption Coalition (ACCU). Overall, CSOs recommended that for improved and sustainable public debt management to be achieved, the Government needs to;

a) Explore interventions that limit dependency on debt with a focus on improving domestic revenue generation.
b) Review and prioritize its spending on productive projects to avoid escalation of debt beyond sustainable levels, strategizes to reverse the current debt trends, and exercises fiscal budget discipline.

1 World Bank (2005). Public Debt in Developing Countries: Has the Market-based Model Worked? Policy Research Working Paper 3674, August 2005

2 file:///D:/Backup/Policy/Public%20Debt/09-Public%20Debt.pdf

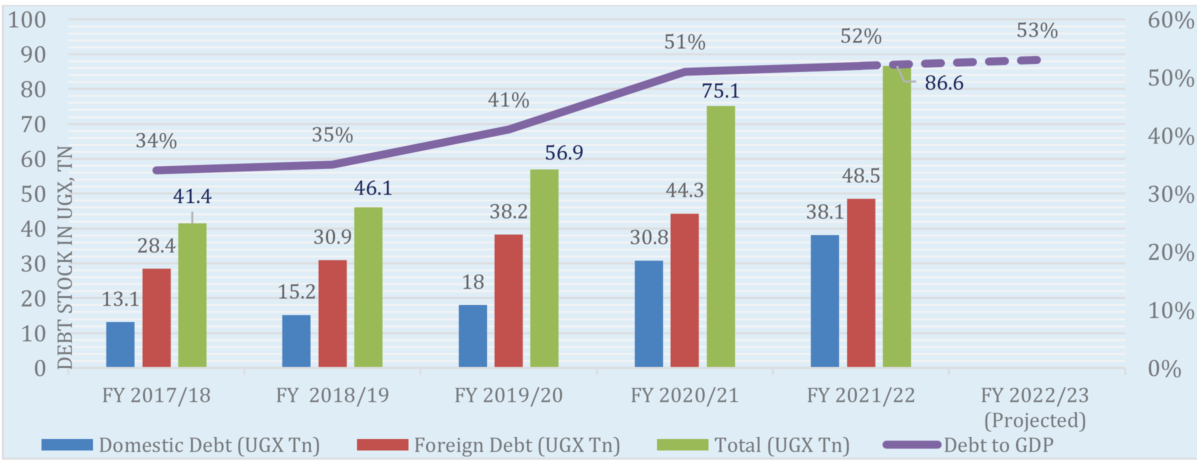
3 MoFPED (2021). Debt Sustainability Analysis Report, December 2021

1.0 BACKGROUND – OVERVIEW OF UGANDA'S PUBLIC DEBT

Uganda's external debt portfolio owed to multi-lateral and bi-lateral creditors was reduced with the Highly Indebted Poor Countries Initiative (HIPC) in the late 1990s and later the Multilateral Debt Relief Initiative (MDRI) from USD 4.5 billion in FY 2005/06 to USD1.5 billion in FY 2006/07 (MoFPED, 2022).[4] This indicated a 200% decrease hence down-sizing the country's debt distress from high to low. However, public debt stock has been increasing from UGX 41.4trillion in FY 2017/18 to UGX 86.6trillion in FY 2021/22 showing an increase from 34% to 52% of debt to GDP in the same period above the 50% threshold of the Public Debt Management Framework (PDMF) 2018, (OAG, December 2022).[5] This represents an overall increment of 109.2% in only 5 years.

The increase of domestic debt from 13.1% of total debt to 38.1% moreover acquired on non-concessional terms to be repaid within a short period of time has turned very expensive and worrying. In addition, according to the Public Investment Financing Strategy (2022), the assessment of various Medium Debt Management Strategies (MTDS) indicates that several provisions in the PDMF are not adhered to which has resulted in the misalignment of available financing options to project. Rising debt has been driven by ambitious targets with flagship infrastructure projects enshrined in the five-year National Development Plans (NDPs) which attract high financial requirements to contribute to the achievement of Uganda's Vision 2040 most of which are debt-financed.[6]

Figure 1: Trend of Uganda Public Debt Stock, FY 2017/18 – 2021/22



***Source**: Consolidated Auditor General's Report, December 2022*

4 MoFPED (2022). Medium Term Debt Management Strategy 2021/22-2024/25

5 Office of the Auditor General (2022). Consolidated Auditor General's Report, December 2022

6 With a key target for transformation of the economy from peasantry to a monetized lower middle-income country.

2 EVOLUTION OF PUBLIC DEBT MANAGEMENT IN UGANDA

Effective public debt management ensures that the government's financing needs and its payment obligations are met at the lowest possible cost over the medium to long run, consistent with a prudent degree of risk (IMF/WorldBank, 2001).[7] Article 160 of the 1995 Constitution of the Republic of Uganda, (as amended) recognizes the management of Uganda's public debt which is further firmed in the Public Finance Management Act, 2015. The Act mandates the Ministry of Finance Planning and Economic Development (MoFPED) to contract loans on behalf of Ugandans and is responsible for the management of the public debt, guarantees, and any other financial liabilities of the Government (Uganda, 2015).[8]

Uganda's Public Debt Management Strategies and frameworks have evolved in a series of 5 from 1991 to 2018 with a focus on providing guidance on raising resources through borrowing to finance the budget, effective utilization of resources and managing the public debt portfolio at minimum cost and prudent level of risk while ensuring public debt remains within sustainable level over the long term. Each of them had unique objectives it was addressing to ensure debt sustainability.

Between June 2018 and June 2023, Uganda's loan acquisition, utilization, and debt management was guided by the 5th Uganda PDMF (2018) which defined principles, strategies and benchmarks that guided public debt decisions. With the expiry of the PDMF (2018) in June 2023, the MoFPED spearheaded its review process aimed at informing the 6th PDMF to guide public debt management for the next period. This process provided an opportunity for other stakeholders including Development Partners, Private Sector and CSOs to make input.

7 IMF/World Bank (2001). Guidelines for Public Debt Management prepared by the Staffs of the IMF/ World Bank March 21, 2001

8 Parliament of Uganda (2015). Public Finance Management Act (PFMA), 2015 (as amended), Section 42 (1)

Table 1: Uganda's Public Debt Management Strategies from 1991 – 2018

Year	Debt Management Frameworks	Objective
1991	External Debt Strategy (EDS), 1991	To attain debt relief
1995	Revised EDS, 1995	Emphasized the reduction of Uganda's external debt stock and debt service burden. This was in the form of reduction, rescheduling or cancellation of the principle or the interest or both on debt.
2007	Debt Strategy 2007 (DS 2007) 2007 - 2012	Majorly focused on achieving an appropriate level of external debt sustainability at minimum cost following HIPC I and II and the Multilateral Debt Relief Initiative (MDRI).
2013	The PDMF (2013) for FY 2013/14-2018/19	Ensuring that the level of debt remained sustainable and emphasized the need to meet Government's financing requirements at minimum costs
2018	Public Debt and Other Financial Liabilities Management Framework (2018) FY2018/19-FY2022/23	Ensuring that Gov't's deficit is financed bearing in mind the cost-risk trade-off while maintaining debt sustainability and ensuring efficient utilization of the borrowed resources. Framework intended to fund expenditures that aim to enhance economic growth, production and productivity- with a high rate of economic return and prioritization of social sectors that have a high propensity to increase the well-being of the Ugandan population. It guided the MTDS and the Debt Sustainability Analysis (DSA), Public Private Partnership Policy and the Public Private Partnership (PPP) Act 2015 during the lifetime of the framework.

Source: PDMF, FY 2018/19 – 2022/23

3 Civil Society Proposals for the 6th PDMF

Specific joint CSO proposals shared with the MoFPED for incorporation into the 6th PDMF are shown in Table 2 below;

Table 2: Joint CSO Proposals for the 6th PDMF

No.	Issue of Concern	Description and justification	CSO Alternative Proposal for the New PDMF
	Exclusion of other financial obligations from Public Debt definition (page 3, PDMF 2018)	The definition of debt scope overlooks other fiscal obligations that the government owes, including PPP liabilities (specifically promissory notes), overdrafts, advances from the Central Bank, and recoverable costs. As a result, the true cost of public debt is not reflected in public debt documents yet these resources need to be accounted for. The case, of promissory notes issued for the Lubowa Hospital project, is an example of such an obligation that is being excluded from public debt. Generally, promissory notes represent an alternative to borrowing compared to traditional bank loans and frequently serve as a source of financing for larger investments or to refinance existing debt instruments (KPMG, 2021).[9] While a promissory note may be used to borrow money without a sufficient credit rating to obtain a commercial business loan, the Government is likely to pay a higher interest rate than if it obtained a commercial business loan. This further compounds the government's obligation.[10]	***Expansion of the Scope of Debt Definition*** The definition of public debt in the new PDMF should capture promissory notes, overdrafts, advances from the central bank, and recoverable costs in the calculation of the public debt stock. This will ensure a more comprehensive and accurate representation of the true cost of debt as all Government Liabilities are captured.

9 KPMG (2021). Promissory Notes as a Popular Refinancing Instrument: A General Economic and Accounting Analysis, August 2021 https://kpmg.com/de/en/home/insights/2021/08/share-based-payment-monte-carlo/promissory-notes-refinancing-instrument.html

10 https://docs.google.com/document/d/1qudwnugPTPdCmMnONX1-oEm2BoIwjtgE/edit

No.	Issue of Concern	Description and justification	CSO Alternative Proposal for the New PDMF
	Limited adherence to the principles of openness, transparency and predictability (Chapter 2, section 2.1 (v), Pg. 5 PDMF, 2018)	Uganda's Access to Information Act, 2005 gives citizens a right to access accurate information in the possession of the state except for that which is likely to prejudice the security of the state (Section 5 (1) and (2).[11] Over the past decade, the emergence of new external creditors in Uganda, like private banks, has increased the complexity of public debt portfolios (WorldBank, 2020).[12] However, even with increased debt information, the time lag of publishing public debt data which exceeds three months has significantly dented timely reporting. This translates as exhibiting partial transparency as a longer time horizon limits the usefulness of the report for informing policy decisions (World Bank, 2020). Accordingly, the PDMF (2018), Pg 5 (vi) commits that Public debt operations will meet the principles of openness, transparency and predictability. However, citizens are sometimes not consulted on the need to undertake loan-funded projects in their communities which challenges their involvement. This makes it difficult for the public to hold the Government accountable for the debt they take on and the use of its proceeds.	***Enhancement of the principles of openness, transparency and predictability*** To enhance the principles of openness, transparency and predictability of loan acquisition and utilization, MoFPED needs to publish pipeline loans on time and on a quarterly basis indicating the status/stage of their acquisition and purpose. This exercise can align with the quarterly budget releases by the MoFPED to enhance transparency or adopt a similar approach.

11 Section 5: Right to Access. (1) 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. (2) For the avoidance of doubt, information and records to which a person is entitled to have access under this Act shall be accurate and up to date so far as is practicable

12 World Bank (2020). Public Debt Transparency in Uganda, 2020.

No.	Issue of Concern	Description and justification	CSO Alternative Proposal for the New PDMF
	Acquisition of non-concessional loans for financing projects with low rate of return	Under 2.1 (vi) of the PDMF (2018), financing of new projects shall be in line with the Public Investment Management System (PIMS) processes. To achieve the debt management framework objectives, one of the cardinal guidelines in the PDMF 2018 is that; “Issuance of highly non-concessional and commercial borrowing, such as a Eurobond, will only be to finance projects that not only provide a higher economic return than the interest rate on the credit, but also enable Government to generate a sufficient fiscal return to meet the cost of the loan, and foreign currency to service the debt.” Despite the fact that Uganda has not yet contracted Eurobonds, the percentage composition of commercial debt in total external debt increased from 0.7% (MoFPED, 2019)[13] in June 2018 to 10.64% (MoFPED, 2023)[14] in March 2023. Moreover, Uganda’s Gross fixed Capital Formation as a percentage of GDP decreased from 24.9% in FY 2018/19 to 22.7% in FY 2022/23 (MoFPED, 2023).[15] It’s important to appreciate that increasing public Gross fixed Capital Formation is supposed to be driven by proceeds from projects which have a high rate of return on investment. This partially indicates that commercial borrowing is being used for budget support which is highly recurrent in nature.	***Financing of new projects shall be in line with the PIMS processes***. Revise this principle to “Financing of new projects shall be in line with the economic growth strategy of implementing investments that have a higher growth multiplier impact. All new projects shall be required to be apprised in line with Uganda’s blic PIMS processes”.

13 MoFPED (2019). Annual Debt Statistical Bulletin for FY 2018/19

14 MoFPED (2023). Report on Public Debt, Grants, Guarantees and Other Financial Liabilities for FY 2022/2023, Pg 5

15 MoFPED (2023). Background to the Budget Fiscal Year 2023/24

No.	Issue of Concern	Description and justification	CSO Alternative Proposal for the New PDMF
	Partial reporting on Public debt	Uganda has reasonably improved public debt reporting based on adherence to practical guidelines in IMF/World Bank documents.[16] This is reflected in publications like the Public Debt Management Framework, Medium-Term Debt Management Strategy, Report on Public Debt, Guarantees, Other Financial Liabilities and Grants and other short-period publications like the monthly 'Performance of the Economy Report' and the quarterly 'Debt Statistical Bulletin' Chapter 2 section, 2.1 (xii) under Principles for Acquisition and Utilization of Public Debt (PDMF, 2018) states that at the end of each FY, there will be a full year-end review of debt management performance and an annual Debt Management Report shall be published, in line with best international practice. Comprehensive reporting on public debt annually captures the general picture of loan performance for a single FY which limits the establishment of the quality of loan portfolio holistically by MDA.	***Adopt reporting on trends of public debt performance through the PDMF period*** The new PDMF needs to adopt the principle of reporting the trend of performance of loans through the 5-year period of the framework by MDA cumulatively to give a holistic picture of loan performance. This will support monitoring the quality of the respective institutions' loan portfolio to inform a loan review for quick management decision-making on interventions to mitigate poor performance.

16 The joint IMF/World Bank 'Guidelines for Public Debt Management', the World Bank's 'Debt Management Performance Assessment' (DeMPA) tool, and the IMF's 'Fiscal Transparency Code.

No.	Issue of Concern	Description and justification	CSO Alternative Proposal for the New PDMF
	Domestic borrowing for recurrent expenditure	Domestic borrowing is expensive given the short-term period within which it is expected to be repaid. One of the principal objectives of public debt management is to promote the development of the domestic debt market (Kenya, 2023).[17] The PDMF, 2018 sought to support the development and functioning of the securities market by diversifying the domestic market and attracting institutional investors such, as pension funds and insurance companies. This approach envisages pricing transparency, liquidity, competitiveness and efficiency in securities issuance, trading and settlement systems that lead to a reduction in the domestic debt portfolio and related costs; and affordability of credit to the private sector. The share of Uganda's domestic debt in total public debt increased from 36.6% in June 2021 to 38.9% in June 2022 (MoFPED, 2023),[18] yet much of the domestic debt goes to budget support and thus may not be able to directly contribute to the development agenda.	***A percentage share of domestic debt to finance infrastructure bonds.*** Under the principles for domestic debt borrowing section 4.1, the new PDFM should have a principle that will ring-fence a certain percentage of domestic borrowing proceeds to infrastructure spending through the issuance of project-tied infrastructure bonds.

17 The Republic of Kenya (2023). Public Debt and Borrowing Policy, June 2023

18 MoFPED (2023). Report on Public Debt, Grants, Guarantees and Other Financial Liabilities for FY 2022/2023

No.	Issue of Concern	Description and justification	CSO Alternative Proposal for the New PDMF
	Rising Domestic Arrears	Domestic arrears consist of unpaid bills that remain outstanding beyond the fiscal year in which they were incurred and due. These pose serious risks to the financial management, sustainability, and reputation of the country (MoFPED, 2021).[19] Domestic arrears in Uganda are a long-standing challenge. In contrast to other forms of debt, domestic arrears have serious impact on: a) The welfare of pensioners and existing employees to whom emoluments are owed. b) Private firms whose liquidity positions are undermined and expose them to the risk of business failure and foreclosure. c) The increase in the government's cost of doing business given that suppliers are inclined to bid higher charges to mitigate against risks of delayed payments d) Arrears constitute off-budget expenditures that may most likely fall outside priority areas set by the Government. In response to this challenge, the government has over the years put in place several measures to address the problem. These include: a) The introduction of the Commitment Control System (CCS) in 1999. b) Strengthening the legal framework surrounding the Public Financial Management System with special provisions entrenching the CCS. c) Formulation of the Strategy to Clear and Prevent Domestic Arrears, 2021. d) Introduction of public financial management systems and reforms such as the Integrated Financial Management System (IFMS), Planning and Budgeting System (PBS), and decentralization of the salary and pension payrolls, all aimed at strengthening budgeting and expenditure controls.	The new framework should account for the following; 1. Adopting the principles of addressing domestic arrears under the Strategy to Clear and Prevent Domestic Arrears (2021) into the PDMF. 2. A clear framework on how to source and approve new arrears. This should be backed with strong sanctions on accounting officers who do not adhere to Section 21(2) of the PFMA, 2015 (as amended)

19 MoFPED (2021). Strategy to Clear and Prevent Domestic Arrears, 2021

No.	Issue of Concern	Description and justification	CSO Alternative Proposal for the New PDMF
		In spite of these measures, Uganda's stock of domestic arrears increased from UGX 2.75tn to UGX 7.98tn (MoFPED, 2023)[20] over the period FY 2017/18 to FY 2022/23. The PDMF under review highlights a schedule for resource requirements for the liquidation of the existing stock of arrears to a tune of UGX 2.75tn against which the performance of the arrears would be established at the end of FY 2022/23. Despite partial clearance of arrears annually through the National Budget, the stock of domestic arrears has been increasing. This clearly indicates a breach of Section 21(2) of the Public Finance Management Act, 2015 that notes "*A vote shall not take any credit from any local company or body unless it has no unpaid domestic arrears from a debt in a previous financial year; and it has capacity to pay for the expenditure from the approved estimates as appropriated by Parliament for that financial year.*	

20 MoFPED (2023). Report on Public Debt, Grants, Guarantees and Other Financial Liabilities for Financial Year 2022/2023

No.	Issue of Concern	Description and justification	CSO Alternative Proposal for the New PDMF
	Increased borrowing from commercial sources.	Chapter 3 (3.1), POPg 8 under External Debt Guidelines, the PDMF (2018) lists Eurobonds as one of the non-traditional sources of development financing. However, we note that Syndicated loans and Eurobonds pose significant risks and challenges for developing countries, often accompanied by high-interest rates and stringent repayment terms. Increased borrowing from commercial lenders can escalate the country's debt burden and leave it susceptible to economic shocks. Foreign-currency-denominated loans, like Eurobonds, could expose the government to severe balance of payment problems, as seen in neighboring Kenya's experience. Kenya's growing Eurobond debt of $6.1 billion[21] has raised concerns about debt sustainability and vulnerability to external shocks, as exemplified by the current dollar shortage impacting businesses.	***Prudent management of new forms of financing*** In the new PDMF, the Government should not prioritize commercial borrowing, specifically syndicated loans and Euro bonds due to their stringent terms on the debt.

21 https://www.businessdailyafrica.com/bd/economy/terms-of-kenya-sh108bn-fresh-eurobond-revealed-3441560

No.	Issue of Concern	Description and justification	CSO Alternative Proposal for the New PDMF
	Limited sources of financing for social services projects	While, the PDMF (2018) notes that Uganda's external debt has primarily been contracted on concessional terms to finance Social Service projects, the share of concessional debt stock has been reducing over the years from 74% in FY 2016/17 to 55.46% in FY 2022/23 (MoFPED, 2023).[22]. External financing on concessional terms is predominantly offered by the multilateral creditors including the IMF, and World Bank majorly through her International Development Assistance (IDA) window. The eligibility of a country to access financing from the IDA window is based on the Country's performance under the CPIA assessment. Uganda's CPIA score recorded a decline in some major key indicators like Debt policy and Management scoring 4 in 2021 from 5 in 2019[23]. A downgrade in debt policy and management resulted from reduced revenues from lower economic activity and the Government's fiscal support to citizens to address the effects of the COVID-19 pandemic. This led to a significant widening of the fiscal deficit and rising public debt resulting in the downgrade of the country's public debt distress from low to moderate risk with limited space to absorb shocks[24]. A continuous decline in the CPIA assessment reduces Uganda's eligibility to access credit on concessional terms for her Social Service projects as shown in the external debt framework in the PDMF 2018	Under section 3.1 on External Debt Guidelines, the new PDMF should clearly highlight the other sustainable sources of financing for social service projects in the event that traditional sources are unable to meet Uganda's financing demands due to poor performance under the CPIA assessment.

22 MoFPED (2023). Debt Statistical Bulletin, March 2023, Pg 12. Available online at: https://www.finance.go.ug/sites/default/files/Publications/Debt%20statistical%20bulletin%20March%20_2023.pdf

23 https://databank.worldbank.org/source/country-policy-and-institutional-assessment

24 https://documents1.worldbank.org/curated/en/693991625855172394/pdf/Uganda-Joint-World-Bank-IMF-Debt-Sustainability-Analysis.pdf

No.	Issue of Concern	Description and justification	CSO Alternative Proposal for the New PDMF
	Principles of managing Climate Financing non-existent in *the PDMF (2018)*	Globally, climate change has been a major concern that needs urgent attention. Indeed, Uganda's current climate finance may refer to all forms of finance earmarked for climate change adaptation and mitigation actions (Report on Public Debt, 2023). In FY 2022/2023, Uganda was running 9 climate financing projects, costed at USD 423.94 of which USD 325 (76%) would be raised from debt while the rest would be grants (MoFPED, 2023).[25] However, the PDMF (2018) under review does not include principles of management of climate financing.	The new PDMF should include principles of management of climate financing to ensure adaptation and mitigation actions without worsening our debt position.

25 MoFPED (2023). Report on Public Debt, Grants, Guarantees and Other Financial Liabilities for FY 2022/2023

4 CONCLUSION

Public debt bridges financing gaps in government's needs hence its prudent utilization contributes to increased national development. Over the years, the Government of Uganda has continued to rely on debt to finance sustainable development. As such, the Contry's debt has been rising surpassing several indicators highlighted in public debt frameworks and strategies which could lead to unsustainable Debt levels, poor rating of creditworthiness and deterioration in social spending.

Adherence to fiscal rules is crucial. Thus in a bid to finance the fiscal deficit, the Government needs to be cautious about commercial borrowing highly characterized by loans with short maturity periods for recurrent expenditure and long-term infrastructure projects. An enabling environment is important to boost investments towards improving the growth of exports for improved Balance of Payments. This reduces the external debt service burden.

Despite the fact that public debt is predominantly owed to external creditors, domestic debt is growing at a fast rate. As such, domestic debt interest payments continued to be in breach of the PDMF threshold, reflecting liquidity pressures on the domestic revenues to finance the domestic debt liabilities at the expense of other priority budgetary items. As the Government commits to prioritize concessional financing over domestic and commercial external debt, this should meet the requirements of the prevailing PDMF. It's important to note that once public debt reaches unsustainable levels, it has repercussions on the economy leading to the re-allocation of resources towards debt servicing thereby stifling public service provision to citizens by the Government.

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6 ACKNOWLEDGEMENTS

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ACCU is an umbrella Civil Society Organization that brings together like-minded entities and individual actors whose preoccupation is undertaking research, publicizing, exposing and advocating for curbing corruption and promoting accountability in Uganda.

Environment Shield is an East African green nonprofit working for people and nature. SDGs, climate justice and the right to a clean and healthy environment are key pillars for interventions and one main preoccupation is forest governance and justice that fuel wars on deforestation. We advocate for climate financing as a vehicle for Green investments and sustainable development.

ISER is a not-for-profit human right non–governmental organization (NGO). ISER was founded and registered in 2012 to ensure full recognition, accountability and realization of social and economic rights primarily in Uganda but also within the African region. ISER is an ardent advocate for a rights-based economy and actively promotes debt justice as part of its commitment to fostering sustainable development.

SEATINI – Uganda is an NGO working on trade, fiscal and development related issues for the realization of sustainable development and improved livelihoods in Uganda, East Africa and the African Region.

TIU is a national chapter to Transparency International- a global coalition against corruption. TI-Uganda contributes towards a corruption free Uganda where citizens actively condemn corruption and demand for accountability while leaders and public officials uphold the principles of good governance.

UDN is a national policy advocacy organization that promotes and advocates for poor and marginalized people to participate in influencing poverty-focused policies, demand for their rights and monitor service delivery to ensure prudent, accountable and transparent resource generation and utilization.

UNNGOF is an independent and inclusive national platform for NGOs in Uganda that was launched in 1997 to create space for NGOs to reflect, strategize and take action on matters of mutual interest. UNNGOF is a membership organisation with over 650 members across the country whose vision is a coherent, respected, well-informed NGO sector in Uganda; actively contributing to citizens’ wellbeing and safeguarding their rights.

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