

Austrian

Development Cooperation



TRAINING ON THE ROLE OF PARLIAMENTARY STAFF AND PARLIAMENTARY COMMITTEES DURING THE BUDGET PROCESS SEPTEMBER 29-OCTOBER 3, 2008, KAMPALA, UGANDA

1. BACKGROUND

The extent to which parliaments, parliamentarians and parliamentary staff are able to carry out their legislative, oversight and representative functions in ways that engender good governance values of accountability, transparency and participation is of paramount importance. The budget process – preparation, approval, implementation, monitoring and evaluation – is key component of parliaments and parliamentarians’ functions as an arm of the state. This is because government budgets are about the allocation of scarce resources that affect the lives of the citizenry who parliamentarians in a democratic state represent. It is therefore of paramount importance for Parliamentary staff to be well resourced to be able to provide the requisite advice and support to parliamentarians to effectively perform their legislative, representative and most especially oversight function in the budget process.

The Parliamentary Centre (PC) in collaboration with the Parliament of Uganda and with funding from the Austrian Development Agency (ADA), organized a five-day pilot training workshop on the theme “*The Role of Parliamentary Staff and Parliamentary Committees During The Budget Process*”. The training program was held at Africana Hotel, Kampala, Uganda, September 29-October 3, 2008. A total of 19 participants comprising four parliamentary staff each from the National Assembly of Zambia, Kenya and South Sudan Legislative Assembly took part in the workshop. Of the 19 participants, 5 (26%) of them were female. The Parliament of Uganda presented seven participants. (See appendix 1)

2. OBJECTIVES

The objectives of the training were:

- To strengthen capacity of parliamentary staff to provide technical support to parliamentarians to perform their financial oversight function

- To equip parliamentary staff with tools with which to service parliamentary committees and individual parliamentarians

3. Official Opening

The official welcome/opening of the training session was conducted by Mr. Paul Wabwire, Deputy Clerk, parliamentary services, Uganda Parliament. Noting the critical role parliamentary staff play in the legislative process in various parliament, he urged participants to take the training seriously and equip themselves with relevant skill with which to work more effectively. He thanked PC and ADA for organizing the training workshop and choosing Uganda as the venue for the training.

Ms Aniwa, In-Country Coordinator of the Ghana Parliamentary Committee Support Project represented the Director of Africa Programs, of the Parliamentary Centre. In her remarks she outlined the work Parliamentary Centre has been engaged in with Parliaments across Asia, Latin America and Africa aimed at strengthening the institutions of parliament, and enhancing the capacities of parliamentarians to be better able to pass budgets that reflect the aspirations of citizens. She wished participants fruitful deliberations for the training workshop.

4. Introduction of participants

The introduction of participants was very interactive; participants introduced each other in turns. This exercise brought to the fore the array of experience and expertise participants possessed. This wealth of information helped the facilitators to draw on participants' expertise and experiences in specific instances during the course of the training exercise.

They also took the opportunity to outline their expectations for the training workshop which centred around the acquisition of knowledge on the budget process and the sharing of country experiences on the budget process. They also talked about challenges faced by parliamentary staff in the course of their work and indicated specific needs for capacity enhancement. (See appendix 2)

Participants also had the opportunity to review the training programme and make inputs. The outstanding issues which was addressed was the need to adjust the programme to incorporate a **visit to parliament Wednesday, October 1 and Eid-ul fitr.**(this was not catered for in the programme)

Workshop Summaries

A learning package with important background information on key thematic areas was prepared and distributed to participants.

The program (See appendix 4) specifically contained:

1. Introduction to the Budget Process

- definition
- budget process
- budget functions
- the budget cycle
- case studies in five African countries

2. Budget preparation and drafting stage

- key institutions/actors and roles
- timelines and procedures for budget preparation, budget formulation process
- current innovations
- role of donors
- medium-term expenditure framework (MTEF)
- participatory budgeting

3. Legislative Stage of the Budget Process

- the constitutional framework
- legislative process and procedures
- executive-legislative relations at the legislative stage
- basic procedures for committees, parliament as a whole in budget debates
- role of parliamentary staff
- democratic determinant

4. Budget Implementation, Monitoring and Control

- major activities, actors involved in budget implementation
- tools for parliament to monitor budget implementation
- procedures for parliaments to monitor proper allocation and utilization of public funds
- common problems associated with budget implementation in poor countries
- pathways to improving budget implementation and control

5. Issues to consider in budget approval process

- MDGs
- Pro Poor Budgeting
- Gender Responsive Budget
- HIV/AIDS

Discussion following presentations

Day 1

Some of the definitions and descriptions of a budget, as cited by the participants, were: a financial statement of a nation usually a year; government's expenditure and revenue plans within a given year and an event when government's economic and fiscal measures are outlined to the legislature on an appointed day, budget day.

Principles of good budgeting, especially the issue of contestability was extensively deliberated upon. The principle posits that every budget item has no automatic claim to be in the budget. This was however strongly contested by a number of participants who explained that defense budgets in quite a number of countries are not debated but rather shrouded in secrecy under the cloak of national security. Participants from Zambia and Uganda indicated that their defense budgets are debated and subjected to scrutiny.

Another issue that was deliberated upon was whether participants' respective parliaments have the power to review the budget. Almost all the parliaments represented have no power of reviewing the budget upwards save the South Sudan Legislative Assembly. Government cannot spend without parliament's prior approval. In Zambia for instance, any spending not authorized before spending is retrospectively legitimized by passage of an act authorizing the stated expenditure.

Participants also examined the role of parliament and parliamentarians at the budget preparation and drafting stage. The point was made that currently MPs are not involved in preparing and drafting the budget even though this is a critical stage of the budget process. While participants agreed that there was no official entry point for MPs at this stage of the budget process, they can nevertheless use their party caucuses and constituencies as entry points to make inputs into the budget process. Some participants were of the view that MPs should not be overly concerned with getting involved at this stage since it is the executive's prerogative.

Several key issues relating to the budget were highlighted during the group exercises. Two sample budgets were used, the 2008 South African Budget and the Kenyan Budget.

Group 2 used the Kenyan budget (See appendix 3)

Findings:

- Each budget line was discussed and approved
- Certain estimates in the budget are not contested; defense budget details are not discussed. Example, a vessel impounded in Somalia for carrying arms for Kenya was not known to parliament until the vessel was impounded. The quantity and the amount involved is not known.
- Kenyan participants intimated that their MPs have limited time to review the budget, admitted that old practices and traditions in parliament are difficult to

- Ordinary citizens understand the budget to mean budget speech and nothing else.
- In South Sudan various ministries submit work plans/policies to parliament for debate for approval or rejection. Budget of every ministry is sent to the Ministry of Finance. A Council of Ministries review the budget. The Budget process starts in October and ends before end of November. No votes on accounts.

Group 1 South African Budget 2008 (See Appendix 4)

Findings:

- Structure of a typical budget
- Principles of a budget: South Africa budget is said to be *comprehensive and predictable*
- The group members lacked sufficient information to know the budget cycle
- Role of MPs: Committees can influence the budget
- Role of MPs during the drafting stage was said to be consultative, advocacy and lobbying.

Issues arising from group work discussion-Module 1

- In Kenya, the Community Development Fund (CDF) is a development fund meant to cover areas of national development otherwise not covered by the budget
- In Kenya 2.5% of the national budget is allocated to MPs to cater for projects at the local community
- The origin of the fund stems from a historical perspective and expectation of communities that Members of Parliament provide their constituents with basic amenities
- The allocation of the fund is contingent on the poverty index of each constituency, the level of poverty determines how much a constituency is allocated money
- The funds are not allocated directly to MPs but to the constituency
- The fund is not fixed, but changes from year to year
- There is widespread support for the fund in Kenya because the funds are used to provide tangible facilities for community members.
- Zambia has a similar fund but it is not a fund for MPs but rather money strictly meant for the constituency.
- Though the fund is similar in South Sudan it is not effective or useful as some constituencies have about 2-3 MPs and the allocations have to be shared amongst them irrespective of the number. MPs use the fund as means of getting elected back to Parliament.
- In Ghana MPs have what is referred to as Common Fund similar to CDF. The challenge though is that some times it brings friction between the MPs and District Chief Executives of the local administrative area. There is no well defined structure for oversight nor audit of the MP's Common Fund.

Issues arising from group work discussion-Module 2 Budget preparation and drafting stage

- Uganda has a Budget Act. Proposals are submitted before budget is read. Pre-budget speech is two months and Post budget speech before appropriation
- South Sudan legislative Assembly (SSLA) parliament make appropriation
- Kenya has new standing orders being put together and will be ready by next year
- The media's role is to disseminate information, convey inputs from civil society to the government and the general public
- Ministry of Finance in Kenya holds public hearing to collate views from the general public but opinions proffered are not binding on the Ministry
- The opposition has no special role since parliament is seen as an entity. Therefore the role of parliament as a whole is considered the role of both the majority and the minority.

Day 2

Discussions following presentation on the legislative Stage of the Budget

The Kenyan Parliament has no power to change items in the budget, but provisions within the Finance Bill can be changed. Parliament spends a total of 4 months to scrutinize the budget.

The same procedure applies to the Parliament of Uganda and amendments can only be made to the Finance Bill. For example, the Ugandan Parliament approved an increase in taxes on imported vehicles. However, when budgetary allocations are presented to Parliament, what occurs is a kind of haggling with the Minister. For example, in the last budget, the Auditor General (AG) was allocated 8 million Uganda Shillings instead of 21 million Shillings. Parliament therefore negotiated on behalf of the AG and got the 21 million shillings approved. Uganda also has 4 months to review the budget, in their specific situation a budget officer is attached to every committee to assist scrutinize the budget. It is the budget officer who drafts the questions for consideration for the budget committee.

The situation in Zambia is similar to Uganda. It has Expanded Estimates Committee which is made of Chairpersons of all the Committees. If parliament considers a particular budget item inadequate or small, the expanded committee meets with Ministers to seek their support to increase/amend the budget on a particular item. Even though there is no constitutional basis for parliament to increase estimates, they nevertheless negotiate with the executive depending on the exigencies of the day.

Some level of haggling also takes place in the Zambian Parliament. It is the Minister of Finance who brings forward the amendments in the Finance Bill. The Zambian

Parliament has 4 months to consider the budget too, but in practice it does so for only 8 weeks.

In South Sudan, budget scrutiny takes place close to 3 months (October to December). With regard to the role of parliamentary staff in the budget process it was noted that their role varies from country to country. For example, in South Sudan, committee clerks are under a lot of pressure to cover both Hansard departments and committee work. Due to this pressure, staff are unable to combine both roles, thus resulting in conflicts between committee clerks and committee chairs.

Another challenge raised by staff was the inability of Parliament in some instances to summon technical people (civil servants) to answer to parliament. Contrast was drawn on the role of parliamentary staff in respective countries. Whereas parliamentary staff plays a minimal role in Zambia in respect of advising MPs, in Uganda they play a much more prominent role. They draft questions and policies for the committees on the budget. They have a database which is used to store vital information and they are in a better position to provide technical support to parliament. It was pointed out that in countries such as Ghana and South Sudan; parliamentary staff plays a passive role.

Day 3

Discussions following the presentation on Pro-Poor Budgeting, MDGs and Gender

Kenya, unlike Ghana where there is a wider consultation process among key stakeholders during the budget process, ordinary citizens in Kenya are hardly consulted. The Government makes no effort to reach out to the poor and solicit their views. Pre-budget hearing and other forums are organized covering a wide spectrum of issues following which a report is put together for alternative budget.

Participatory Poverty Assessment Studies have been undertaken in Uganda. These studies have been carried out by a separate body outside the Ministry of Finance. The studies are comprehensive and well researched and have documented the situation of the poor but the issues raised in the assessments have not found an entry point into the budget. Gender budgeting is also being spearheaded by Civil Society Organizations (CSOs) such as the Forum for Women in Democracy in Uganda. The Ministry of Finance has also introduced gender disaggregated data in the budget and most ministries have gender focal persons.

The budget in South Sudan tends to be top-down rather than bottom-up. And gender in South Sudan is viewed as women's issue but that should not be the case since gender is a cross-cutting issue-men/woman, boys/girls, adults/youth etc. In Zambia there is gender focal point in the various Ministries. Also consultation takes place at the local and district level. However, Civil Society and various women's group active at the lower level bring

to the national level concerns of the poor. This format seems to be working well in Zambia because CSOs are invited to make written submission to parliament.

Visit to Parliament of Uganda

A brief visit was conducted to Parliament of Uganda where participants from Kenya, Zambia, South Sudan and resource persons from Ghana were conducted round the Parliament. Places visited included the plenary session of the house where participants were acknowledged by the Deputy Speaker. A visit was made to the Uganda Parliamentary Budget Office where participants were briefed on the functions of the Budget Office, the calibre and number of professionals engaged by the budget office. The visit was very fruitful as it afforded the visitors a unique opportunity to interact and share perspectives with Clerks and other parliamentary staff of the Ugandan parliament.

Day 4

Discussion following presentation Uganda Parliamentary Budget Office(PBO)

The budget office has 24 economists including the director who is also an economist by profession. The apparent conflict between the Parliamentary Budget Office (PBO) and the Ministry of Finance (MOF) of Uganda does not exist because they play different but complementary roles. There is a department of Finance and Administration in charge of parliamentary budget commission. The PBO advises the parliamentary committees on technical issues. PBO supports parliament in its oversight responsibilities. While the PBO is a welcome innovation and useful institution in the Uganda parliament, it is still beset with a number challenges. Capacity limitations were some of the challenges cited.

Discussion following presentation on HIV/AIDS

The Ugandan President and the First Lady have shown clear leadership in issues of HIV/AIDS. The Ugandan AIDS Commission is located in the Office of the President. The First Lady has been advocating for abstinence and the formation of a Virgins Club. They advocated ABC-Abstain, Be Faithful and Use Condom. People living with HIV/AIDS come out openly and feel free to talk about the disease. Though the infection rate in Uganda is said to have reduced there are signs of a reversal (partly because of the adoption of a new policy-**Universal Access to treatment**) in the gains made. Due to the availability of Anti-Retroviral drugs (ARVs) which lengthens the lives of People Living with HIV/AIDS (PLWHAs), people are beginning to adopt a nonchalant attitude thinking they can go back to their old sexual behaviour and still get treated when they fall ill.

Uganda has undertaken a number of reforms and actions to curb the HIV/AIDS menace. This includes a parliamentary committee dedicated to issues of HIV/AIDS and which the President participates in their meetings from time to time. A factory dedicated to the production of ARVs and a special feeding programme for PLWHAs and the provision of

allowances. Additionally, all ministries have various HIV/AIDS programmes into their budgets to cater for staff and PLWHAs. As part of government policy, all AIDS related cases are free of charge in government hospitals. The anti-retroviral are available but expiring because PLWHAs do not report to the hospitals.

A recent amendment to penal code in Uganda is generating heated debate. The new clause now defines “aggravated defilement” as defilement of young girls below the age of 18 by persons who are HIV/AIDS positive. Some argue that it is a criminalization of persons living with HIV/AIDS, and should be treated as any other disease such as Malaria or TB. What these people forget is that Malaria and TB can be cured, AIDS cannot.

Circumcision is now highly being encouraged in some Eastern and Southern African countries as a way of reducing the infection rate, though it is accepted that it is not a panacea in itself. In Uganda, The Ministry of Health has introduced another C referring to circumcision to the ABC strategy (Now ABCC). Circumcision is now a national policy in Uganda. In Rwanda, circumcision has become a national policy issue especially with the army. The Ghana Army has set up HIV/AIDS testing/counseling unit and this is managed by the Ghana Health service and soldiers are required to test for HIV and failing that they are not allowed to go on peace keeping missions which Ghana soldiers find to be very prestigious. In Kenya, hospitals are now overwhelmed with cases of circumcision. Another issue is that most people going for the circumcision are reluctant to get tested for HIV/AIDS before being circumcised.

UNICEF in 2001 piloted a project in Kenya to support MPs advocacy on HIV/AIDS but this did not work well. A similar problem was encountered in Ghana in 2004 when the Ghana Aids Commission supported MPs with funds for interventions on HIV/AIDS in their constituencies. Only 16 MPs accounted for the allocations given them. Despite the fact that MPs from Kenya have been exposed to the dangers of HIV/AIDS they have not changed their reckless lifestyle and are not committed to eradicating the disease.

Northern Sudan has no data base on HIV/AIDS; talking about HIV is like a taboo. Every one in northern Sudanese society acknowledges in private that the disease exists but official acknowledgment would mean an acknowledgment of promiscuity which in a typical Islamic state is an abomination. Despite official seeming denial, the Government has set up the Southern Sudan AIDS Commission with support from USAID, Catholic Relief Services (CRS), and Sudan Council of Churches (SCC) for the provision of anti-retroviral drugs and funds.

Zambia is quite open about its HIV/AIDS status. The current prevalence rate is now down to about 12%. There is no stipulation for mandatory testing but the ABC campaign is ongoing and circumcision is being encouraged. ARVs are also being rolled out. The Voluntary, Counselling and Testing (VCT) Centre has been established in Parliament

with trained personnel at the disposal of MPs, Staff and their families. They can also access the ARV programme in Parliament.

As in the case in Uganda, the Matrimonial Causes Act of 2007 in Zambia is equally contentious. The new Act which seeks to change the existing British Law states that a person may seek divorce if one partner claims he/she has been infected with Sexually Transmitted Disease (STD). Though the Act is not explicit some believe the disease in question is HIV/AIDS. The contentious nature of this Act centres on the question of proof.

Some participants were of the view that Malaria should be given higher priority as a number killer disease and MPs be encouraged to take up this call, and that PC should design a course modules on Malaria along the lines of HIV/AIDS for parliamentary staff.

Discussions following presentation on Budget Implementation-mainly in relation to the Auditor General and Audit warrants

In Zambia the Auditor-General does not make disbursement. It is the President who signs spending to the treasury. The Auditor-General audits the accounts after the event. There are two types of budget expenditures in Zambia.

- (1) The Supplementary Expenditure-for which approval is sought around November and
- (2) Excess Expenditure-covers any excess expenditures which has to be regularized within 24 months. As a matter of fact there is no cap on excess expenditure; it can be 300% of the approved budget. Though this can throw the budget out of gear, provisions have been made in the Constitution to accommodate this practice-The Excess Expenditure Appropriation Bill.

With regard to Uganda in situations where the Executive have to incur supplementary expenditure above 3% of the approved budget, a request must then come from Parliament within 4 months for prior approval.

When persons and other state officials are summoned to appear before Parliament they have no choice but to do so. Parliament takes precedence in Zambia. They can only be pardoned after receipt of a written note or statement from the President. The only challenge is the quality of responses given on the floor of the house when such persons appear before Parliament.

The Ugandan Parliament have at their disposal a police squad who are deployed to summon persons who refuse to appear before a committee of parliament.

The Southern Sudanese Parliament sacked the Auditor General and his whole team through a vote of no confidence. As a consequence no audit report has been presented to parliament since 2005. Instead the President unilaterally decided to set up a committee to

investigate the procedures of Parliament. The priority of appointing an Auditor General seems to have escaped the President.

In the case of Zambia, if Parliament arrives at a resolution, only the courts can investigate procedures of Parliament to ensure all persons are treated fairly. And this provision is built into the Constitution. Similarly,

In Kenya no one can question the authority of Parliament.

Other General Recommendations

Future training should build in a practical exercise on the utilization of the Community Score Card and Citizen Report Card. This would therefore require a longer course duration of about 2-3 weeks.

Evaluation

Extent to which participants expectations were met (see appendix 1)

Most participants confirmed that the training was relevant to their work and their expectations were met in terms of acquisition of knowledge and skill to analyze a budget, i.e. identifying pro-poor budgets, gender equity etc.

Conclusion

The five-day training workshop on the theme “Role of Parliamentary Staff and Parliamentary Committees during the Budget Process” achieved the stated objectives of enhancing the capacity of participants as well as equipping them with new tools of analysis. Evaluation results of the training workshop attest to this assertion.

Participants were generally satisfied with the course content. The desire was expressed to incorporate participatory tools such as the Community Score Card and Citizen Report Card into the training programme. The devastating effect of Malaria on the Africa continent was also noted. Participants expressed the view that the seriousness with which the HIV/AIDS pandemic is being treated should be extended to Malaria and Members of Parliament in Africa should take up the challenge in ensuring that this view is reflected in policies at the national level.

Appendix 2

Participant's expectations of the training

A. Before training:

(i.) Responses

- “To get an in depth understanding of the budget process and the role of parliamentary staff, members of parliament and other players in the process.
- To listen to experiences and challenges of other countries in the budget process.
- To learn how the budget process in my country can be improved by adopting some of the practices from other countries.
- Share with colleagues from other countries the experiences of the budget process in my country.”

- “Preparation of the committee Budget
- Drafting the Budget
- Scrutinizing The budget
- Evaluating the budget
- important issues in the budget”

- “Learn more about identification of stakeholders for committee’s interactions during budget process
- Be able to identify critical areas in the budget for committee’s focus.
- Be able to undertake periodic budget performance reviews.”

- “to know how to draft a budget and its implementation
- to know the tools used in drafting a budget
- to be awarded a certificate of attendance
- to be able to identify the key issues with regards to budgetary process”

- “to gain further insight into my role as a member of staff in guiding members of parliament during the budget process
- My expectation is to get an understanding of the experiences of staff from other parliaments especially those who have set up budget offices as we do not have one in Zambia”

- “I will be able to understand what pro-poor budgets must contain
- similarly, I will be able to understand the contents of gender based budget
- I will be able to align MDGs with national budget.”

- “Broaden my understanding of Budget scrutiny/oversight”

- “I hope that the training will empower me with tools to assist in probing the budget presented in parliament as this would greatly impact on the quality of advise I offer to MPs in committees and also in the chamber
- It should also give me an opportunity to interact with others and learn from other parliaments.”

- “Comparative Analysis with other jurisdictions
- Too packed program hence the need for time to relax
- sharing all presentations”

- “To acquire better skills on how to provide parliament and its committees with vital information needed for legislative decision.
- Share experiences with participants on the different budget processes.”

- “Increase my knowledge on what the budget process is involved with
- To make legislatives as effective oversight bodies of the budget process.
- To get parliaments fully involved in the budget process to let them also claim ownership of the budget”

- “Enhance my capacity in budget office
- Know the process of drawing up a budget for the parliament
- Analyzing the budget of the ministries.”

- “Still new in the system
- How to scrutinize the budget”

- “I expect to gain more knowledge on Budget drafting
- Budget preparation”

- “to understand in more detail the process of budgeting
- to understand how priorities are set in the budget
- to understand various tools used when analyzing national budgets.
- to understand the legal and regulatory framework for budgeting
- to get experiences from other countries
- to be paid per diem and transport refund”

- “Capacity building in areas of budget forecasting and modeling in general.”

- “More knowledge on the Budget process
- Contacts with other Parliaments and the Parliamentary Centre”

- “More understanding of the importance budgeting process
- Gender budgeting
- Role of monitoring the performance of the budget

Share experience with friends on budget process in their countries”

- “Oh, I hope to attain the following skills:
 - To be able to advise the budget committee on how best to allocate national resources
 - To be able learn skills and tools to analyze the revenue of government and its sources
To be able to interrogate macro-economic policies, their impact on the budget
To learn tools for ensuring pro-poor budgeting.”
 - “To be equipped with techniques of effective support to committees and parliament”
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(ii). Key challenges to participants' work:

1. “Under staffing- A lot of data to collect yet too little time to convert it to meaningful information that will assist the budget process.”
2. “Drafting of the budget
3. Important issues in the budget
4. Evaluating the budget”
5. “Short period of time in which the budget is expected to be analyzed. This means that it is often not possible to make a critical analysis of the important areas where the budget should be focusing.
6. Too many stakeholders (e.g. civil society organizations), so it becomes difficult to select those who will select the most useful information to the committee.
7. No budget reviews to monitor implementation of the budget and no capacity to undertake such reviews.”
8. “No proper system put in South Sudan Parliament in liaising with issues to do with budget
9. No Budget Act being passed and adopted
10. Committee clerks and in most cases not fully involved in the budget process”
11. “Major challenge is having to work with Members of parliament from different backgrounds who somehow are elected to parliament but have no understanding of what their committee is.”
12. “This training may not highlight the technical aspects of the budget. Things such as growth, inflation and how they can benefit the poor
13. This program is too overloaded”

14. "Thin staff levels-currently 3 staff only
15. Bureaucratic procedures before making a decision
16. Being jack of all trade – Speech writing, servicing all House committees and Hon. Members. "

17. "The conflicting budget related laws. (Budget Act, PFAA, Constitution)
18. Laws of information in a timely manner.
19. Improving participation in the budget process."
20. "Being seen as belonging to a body which simply rubber stamps executive initiatives and decisions
21. Lacking in depth technical knowledge on what the budget is and what goes and comes out from the budget to appreciate its usefulness and relevance to the material economy"

22. "Analyzing the budget
23. Drawing a budget for the whole parliament"
24. "Report writing on Budget

25. "Evaluating the budget
26. Untimely and irregular acquisition of budgetary information from several sources"

27. "Lack of an enabling law when it comes to dealing with budget issues relating to parliament role in budget process.
28. executive resistance to proper parliament engagement in the budget process."

29. "Too much work i.e. I work for both plenary and committees
30. Learning the operations of the Ministry of Finance and its affiliated institution organization. I am new on the committee"

31. "Putting together figures which are always conflicting , especially figures from the Ministry of Finance
32. Delay in submission of documents by Ministries
33. Meeting the statutory deadlines while some MPs do not attend meeting, lack adequate knowledge."

34. "To advise the committee on Budget on the best way of allocating budgetary resources (criteria for allocation)
35. To advise the MPs on the bigger picture that informs an annual budget.
36. Advising MPs on a checklist for pro-poor budgeting and gender and equity responsive budgeting."

37. "Political interference
38. Inability to retain staff in the budget office"

(iii.) Key areas where support is needed:

- “Drafting of the budget
- Evaluating the budget
- Important issues in the budget
- How to scrutinize the budget
- Budget auditing”

- “Prioritization of areas in the budget which require more focused and regular scrutiny.
- Identification of stakeholders who will provide relevant information to the committee for analysis of the budget.
- How to determine whether a budget is pro-poor or not(i.e. what should the committee be looking for?)
- Support can be given for these challenges through exposure to parliaments which have a budget office (e.g. Kenya).”

- “Training on Budget implementation Monitoring and Control.
- budget drafting
- how budget is monitored and evaluated
- I also felt that the situation in my country South Sudan is unique which needs concern and other areas be implemented as required.”

- “Budget office- setting up one and deciding on staff”

- “More training on various areas of the budget such as budget analysis.”

- “Budget analysis in regard to value for money”

- “We are in the process of reviewing our standing orders/rules where all departmental committees will be expected (from March next year) to scrutinize budgets of various ministries under their portfolio. Therefore training of committee clerks is central.
- Capacity building for MPs who serve in committees is also an urgent need.”

- “Capacity building for staff – specialized training
- More interactive and exchange program with parliaments from other jurisdiction.”

- “Formulating a budget that is parallel to the national budget
- Setting budget priorities”

- “Training of budget experts in parliament

- Creating of budget offices in parliaments
 - Conducting workshops for staff and parliamentarians”
 - “Capacity building in areas of budget forecasting and modeling in general.”
 - “Training on budget office establishment and structures in parliament
Regular meetings between offices working in the budget offices of parliament.”
 - “Technical support”
 - “Monitoring and evaluation of the budget performance”
 - “Criteria for resource allocation
 - understanding sources of revenue
 - effective report writing on budget approval and parliamentary audit reports.”
 - “Budget oversight and impact of legislation on vulnerability; environment; cost of implementation of the law.”
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B. After training:

Responses on extent to which participants expectations have been met?

- **“Yes:** The modules were relevant to the work of Parliamentary staff in relation to the budgetary process. The modules were delivered in a simplified manner so they were easy to understand, and they were inter spaced with practical exercises to entrench the knowledge gained. More needs to be included, however, on how to carry out periodic budgetary performance reviews rather than ex post facto audits.”
- **“Yes:** I know already what a budget is; my role as a clerk to the committee in the budget; analyzing the budget; sighting of MDGs in the budget; Gender; issues to consider in the approval of budget; involvement of the other sectors etc.”
- **“My expectations were not fully met,** because my country South Sudan is in its crucial moment of trying to put in place mechanisms to streamline the system. Number of vital information like the “Budget Act” was not put in place, Absence of Auditing chamber is another turning point in this regard. Any way **to a smaller extent** my expectations were met with regards to budget as a national event.”
- “The various legal provisions from different countries have helped me understand where our own budgetary process falls short and how the process can be

improved. I have also benefited from the experiences of staff of other parliaments on how to enhance my role, in relation to the training program.”

- **“YES** I have been able to know what areas I should focus on when it comes to analysis the budget i.e. Gender, Pro-poor areas. I also know the limitations of my work as a committee clerk. The absence of the budget office in our parliament makes work different.”
- **“YES:** the course covered relevant materials was enriching.”
- **“YES:** I have been able to share experiences with other countries' budget processes and be in the position to appreciate and improve my country's budget process.”
- **“YES,** to a large extent as you can see for my expectations No. 1 & 2 are fully met. It now remains upon me to help parliamentarians fully understand the intricacies involved in the budget formulation, implementation and evaluation so that the level of parliamentarians involvement is made clear and effective. In so doing this will increase the level of participation and meaningful contribution of parliamentarians and staff of parliament.

Further, the training has helped me to see to it that Parliament was not going to be seen as only rubber stamping the executive initiatives particularly with regard to the budget process. There is need for the Zambian Parliament to also have a budget office. I hope the Parliamentary Centre in close collaboration of the Austrian Development Cooperation could come in and send general recommendations to relevant parliaments for this office.”

- **“YES,** my expectations have been met, through discussions and group work. I am able to identify the aspirations of the poor when drafting and scrutinizing a budget. I am able to identify the loopholes of a given budget .
Thanks a lot for the workshop.”
- **“YES** I am grateful because I have gained a lot from this training; I have known about the principles of good budgeting; how to prepare a budget and Gender Issue, HIV/AIDS, pro-poor in case of budgeting.”

Appendix 3

Group work

Group Work 1 : Characteristics of good budget/principles of good budgeting

Task: 1. Please carefully review the key issues from the presentation on the structure of a typical budget.

2. Take a critical look at the South Africa budget of 2008. Identify components and information that reflect the characteristics/content of a typical budget. Are there gaps, how could these have been filled? Is there additional information that should have been provided?

3. Please review the following principles of good budgeting

Principles of good budgeting

1. **Comprehensiveness:** The budget must cover all the fiscal operations of government, encompassing all public expenditure and revenues, to enable full and informed debate of the tradeoffs between different policy options.
2. **Predictability:** Spending agencies should have certainty about their allocations in the medium term to enable them to plan ahead. Stable funding support departmental planning and efficient and effective delivery
3. **Contestability:** No item in the budget should have automatic claim to funding. All policy and attached funding should be regularly reviewed and evaluated in order to ensure prioritization and optimal performance of spending agencies
4. **Transparency:** All relevant information required for sound budgetary decision making should be available in an accessible format, and in a timely and systematic fashion. Budget information needs to be accurate, reliable and comprehensive
5. **Periodicity:** The budget should cover a fixed period of time, typically one year, and the process of compiling the budget should follow a clear and reliable schedule that is agreed upon and published in advance.

Source: World Bank (1998)

GROUP 1- FINDINGS

TASK 1

QTN 1 : Structure of a typical budget

- 1)-Theme
- 2)-Time frame-1yr
- 3) Global and Regional Economic Developments.
- 4) Macroeconomic overview-past performance

- 5) Proposed expenditure and revenue targets
- 6) Overall objectives of the proposed budget and policies
- 7) Emerging challenges and opportunities

QTN 2 : SOUTH AFRICA BUDGET-2008

1) Theme

Weathering the storm, investing for growth

2) Time frame

- 1 year

-3 yrs

3) Global and Regional Economic Developments

Example

- Global Credit Crunch Crisis

- Sub-Saharan Developments

-Internal macroeconomic developments (BOP, Inflation,etc)

4) Macroeconomic overview-past performance

5) Proposed expenditure and revenue targets (chapter 4)

6) Overall objectives eg poverty reduction

7) Challenges

- reducing unemployment.

QTN 3

COMPREHENSIVENESS

-It covers all necessary information

PREDICTABILITY

- Allocations are outlined for the financial year and the next 3 years

CONTESTABILITY

- Can not tell

TRANSPARENCY

_Can not tell

PERIODICITY

FUNCTIONS OF PARLIAMENT

Step 1 : Functions of parliament

1) Lawmaking

2) Oversight

3) Representation

4) (Text box B best describes the functions of parliament- more detailed and functional.

ROLES OF MP'S

- Ensure all functions of parliament are implemented effectively and efficiently
- Implementation of Funds/ Budget allocated: the case of KENYA and ZAMBIA – CDF.

Step 2

Roles MP's can play at different stages of the Budget

Drafting stage

- Consultations
- Lobbying and Advocacy

Legislative stage

- Ensure the budget is in line with national policies
- Make appropriate allocations and recommendations on value for money/past performance.
- Ensure all functions of parliament are followed.

Implementation stage

- Ensure budget plans are being implemented
- Ensure value for money
- Ensure releases are timely

Audit stage

- Ensure Audit Reports are timely through law
- Ensure debate on Audit Reports and recommendations are followed up.

GROUP 2- Findings

TASK 1

Kenyan Budget

Documents reviewed

- Financial statements -2008/9
 - Finance bill 2008 (raising of revenue)
 - Medium term budget strategy paper/2008-9/2010-11
 - Budget speech (2008/9)
 - Provisional collection of taxes and duties order,2008
 - Estimates of revenue (2008/9)
 - Appropriation bill (not available)
- 2008/9 Estimates of recurrent expenditure (volume 1 & 2)
2008/9 Estimates of development expenditure (volume 1& 2)

Comprehensiveness

- Budget speech and financial statement reveal sources of funding.
- Some institutions (parastatals) don't/ disclose their non-tax revenues even though they collect such revenues. These institutions still get government subvention.
- All sectors are catered for in the budget.

Predictability

- Medium term budget strategy contributes significantly to predictability (i.e. each Ministry and department is able to know what their resource envelope will be in the medium term).The question of certainty is, however, compromised because these Ministries and Departments do not know exactly when the funds will be disbursed. With 93-95% of the budget domestically funded, the of reduced donor inflow has limited impact on predictability especially that the government will normally indicate if they are not sure about disbursement of a particular donor commitment.

Main source of revenue-taxes but from time to time exceptional revenues such as government divestiture from parastatal organizational (eg safaricom)

Contestability

- Guillotine system means Parliament is not able to discuss all expenditure proposals although they are deemed to have done so- these are passed are they are.
- Defense budget –finer details not discussed e.g hijacked vessel off the coast of Somalia.

Transparency

- Relevant information is provided
- Information not timely; even parliamentary staff closely involved in budget work have to struggle to get some information.
- Format of budget is difficult to handle as it is technical- discourages readership let alone understanding(e.g.grants to other levels of government).Ordinary people are not interested due to, among other things ,presentation
- Accuracy –over 90%-very few amendments

Periodicity

- Budget presentation is guided by legal provisions and covers a period of one year

- Most documents accompanying the budget are also submitted periodically ,but some are out of time e.g. Quarterly Economic & budgetary review not presented timely.
- Fiscal Management Bill will stipulate when all budget documents are to be presented (work in progress).

Group Work 2: National Budgets and MDGs

As a group, please spend some time to look at the 2008 budget statement of the Republic of Ghana. Can you identify MDG goals and targets in the budget statement? Please look for any or all of the MDG goals and targets.

From the review of the budget statement please list the MDG goals, and targets, activities you identified. What resources are allocated, which Ministry or Agency is implementing this? Is there coordination?

Box 1. The Millennium Development Goals (MDGs)



Millennium Development Goals

Goal 1

**Eradicate
extreme poverty
and hunger**

Target 1.

Halve, between 1990 and 2015, the proportion of people whose income is less than \$1 a day

Target 2.

Halve, between 1990 and 2015, the proportion of people who suffer from hunger

Goal 2

**Achieve
universal primary
education**

Target 3.

Ensure that, by 2015, children everywhere, boys and girls alike, will be able to complete a full course of primary schooling

Goal 3

**Promote gender
equality and
empower women**

Target 4.

Eliminate gender disparity in primary and secondary education, preferably by 2005, and in all levels of education no later than 2015

Goal 4

**Reduce child
mortality**

Target 5.

Reduce by two-thirds, between 1990 and 2015, the under-five mortality rate

Goal 5

**Improve
maternal health**

Target 6.

Reduce by three-quarters, between 1990 and 2015, the maternal mortality ratio

Goal 6

**Combat
HIV/AIDS,
malaria, and
other diseases**

Target 7.

Have halted by 2015 and begun to reverse the spread of HIV/AIDS

Target 8.

Have halted by 2015 and begun to reverse the incidence of malaria and other major diseases

Goal 7

Ensure environmental sustainability

Target 9.

Integrate the principles of sustainable development into country policies and programs and reverse the loss of environmental resources

Target 10.

Halve, by 2015, the proportion of people without sustainable access to safe drinking water and basic sanitation

Target 11.

Have achieved by 2020 a significant improvement in the lives of at least 100 million slum dwellers

Goal 8

Develop a global partnership for development

Target 12.

Develop further an open, rule-based, predictable, nondiscriminatory trading and financial system (includes a commitment to good governance, development, and poverty reduction—both nationally and internationally)

Target 13.

Address the special needs of the Least Developed Countries (includes tariff- and quota-free access for Least Developed Countries' exports, enhanced program of debt relief for heavily indebted poor countries [HIPCs] and cancellation of official bilateral debt, and more generous official development assistance for countries committed to poverty reduction)

Target 14.

Address the special needs of landlocked developing countries and small island developing states (through the Program of Action for the Sustainable Development of Small Island Developing States and 22nd General Assembly provisions)

Target 15.

Deal comprehensively with the debt problems of developing countries through national and international measures in order to make debt sustainable in the long term

Some of the indicators are monitored separately for the least developed countries, Africa, landlocked developing countries, and small island developing states

Target 16.

In cooperation with developing countries, develop and implement strategies for decent and productive work for youth

Target 17.

In cooperation with pharmaceutical companies, provide access to affordable essential drugs in developing countries

Target 18.

In cooperation with the private sector, make available the benefits of new technologies, especially information and communications technologies

B. Group work on national budget and MDGs

GROUP 1- Findings

Goal

1) Universal primary education

Ghana's case study

| | | |
|-----------------------------|---------------|---------|
| Allocations | 2007 | 2006 |
| Capitalization grant | 14.2M | NO DATA |
| Construction of new schools | 16.20 M | NO DATA |
| Furniture and Certification | 5.6M & 3.39 M | NO DATA |

Level of education

| | 2006/7 | 2007/8 |
|---------------|--------|--------|
| GER (Primary) | 93.7% | 96.4% |
| GPI(Primary) | 0.96% | 0.97% |

- Is Ghana on track on achieving MDG'S? YES
- Figures for the previous year by the ministry of finance.
- Serious scrutiny by the relevant committee.

GROUP 2

1)MDG.2

Goal 1: Achieve universal primary education.

TARGET

Ensure that, by 2015 children everywhere, boys and girls alike will be able to complete a full course of primary schooling.

2)EXPENDITURE FOR THIS MDG.

For 2007, the following were some expenditures.

- Government released capitalization grant-GHC 14.24M
- Government subsidized the conduct of Certificate Examination to the tune of GHC 3.39 Million.
- Construction of new class rooms: GHC 6.2M

- Bought Furniture GHC 5.6M

RESULTS

.The combined results is that there was an increase in Gross Enrolment Ratio (GER)

.GER (Primary level) 2005-2006/92.1% 2006-2007/93.7%

Resources Projected For Next Year

.Government earmarked GHC3.80 Million as a subsidy to Basic Education Certification Examination.

.Government has earmarked GHC10.million for infrastructural facilities.

With these interventions government targets for 2008:

GER will increase from 93.7% to 96.4%.

The TREND

92.1% to 93.7 to 96.4%.

Is Ghana on track on achieving this MDG?

The positive growth is a good sign.

Additional information

- 1) Teacher-Pupil ratios
- 2) Whether the number of schools being built corresponds with endorsement ratio

Action by Parliament

-Provide oversight role.

-Lobby/ advocacy for increased and timely releases.

Action to be taken by parliament

- 1) Oversight of the Program
- 2) Lobby/Advocacy to ensure that budget allocations are in line with MDG'S

Group work 3

| Box 41: Tools for introducing gender analysis into the UK budgetary process | | |
|--|--|--|
| | <i>Questions explored</i> | <i>Requirements</i> |
| 1. Making gender visible | Who are the recipients? | Data disaggregated by sex |
| 2. Auditing revenue and expenditure | How is spending/revenue distributed between women and men? | Expenditure and revenue statistics disaggregated by sex |
| 3. Gender impact assessment | What are implications in the short and long term for the gender distribution of: - resources (money and time)? - paid and unpaid work? | Data on the unpaid, caring economy, for example, a satellite account incorporating time use data Micro-analytic model of income distribution, |
| | Is provision adequate to the needs of women and men? | incorporating model of economic (e.g. labour supply) and other (e.g. fertility) behaviour sensitive to gender differentials |
| | How does policy affect gender norms and roles | Sensitivity to gender segregation, cultural practices and gender norms and the impact policy has on supporting or reconstructing these |
| 4. Gender mainstreaming | How is gender taken into account in policy formulation, design and implementation? What priorities are given to reducing gender inequality? | Cooperation across government agencies and across the policy process Awareness of the scope of gender issues and ability to search out more hidden aspects of gender inequality Tools to assess the aims and priorities attached to policy |
| 5. Benchmarking | Are specific targets for gender equality being met? | Awareness of complexity of gender inequalities when setting targets Ability to locate the policy and other influences on particular social phenomena |
| Source: Rake (2002: 10). | | |

As a group please do the following:

- Please select one sector from the 2008 budget statement of South Africa (Agriculture, Education, Health)

- How much money has been allocated to the stated budget objectives for that sector?
- Please use tools 1-5 listed above to help you identify gender gaps. Please list the gaps.
- Please use any of the tool listed above to help you perform further analysis. For example: For each of the major items in your sector expenditures/allocation who is most likely to benefit? (Mostly men or women? Give reasons.
- Does your sector budget address the gender gaps you identified in the analysis?

For your sector how can the money be used to address the gender gaps you identified in the analysis? Please discuss this as a group and make suggestions for bridging the gap. What can Parliament do to help bridge the gaps?

Massaka's Story (by Apollonia Kerenge)

My name is Massaka. I live in a village ten kilometers outside of a small town, a tropical village, always green, with trees, bananas and coffee. I don't know how old I am, but since my father didn't believe in girls going to school, it hasn't mattered too much about my age. I married when my parents wanted me to, and I quickly had four children, all girls. But shortly after my fourth girl was born, my husband was killed in the war. After my husband died, his parents forced me to leave our property, because I refused to be "inherited" by one of my husband's brothers, and because I had four daughters and no son. So I went to live with my younger brother with my four daughters.

Four years ago, my brother and his wife both died of AIDs. They left six children for me to look after, their oldest child being 12 years old. Then two years ago, two of my own daughters died of AIDs, leaving seven grandchildren for me to look after. At this moment, my third daughter is very ill; her husband died last year and they have two children. So, I now have fifteen children, my daughter and my old mother to care for, having no job with which to support the family. We live on a very small farm that produces bananas and some coffee. However, when my brother died, part of the farm was taken away by a neighbor who claimed my brother owed him money. Now we have very little left. When my brother was alive, he used to pay for extension service to fertilize the bananas and spray the coffee. So the garden was productive. I did not learn how to do that. Even if I had the money, at the moment I can not afford to buy the chemicals which are needed: the little money I had, I used to buy food and some medicines for those who are ill.

One year ago, I was advised to take a loan from a women's fund to raise chickens as a way of making some money – by selling eggs. I took the loan and started raising chickens. But several months later, there were so many of us selling eggs that we didn't have a market for them. Given my responsibilities at home, it was very difficult to travel from my village to other places to sell them; I gave the eggs to my cousin to sell in the nearby town: this business failed, and I was not able to pay back the loan I received.

In my neighborhood many people are facing the same situation. During the civil war, many people were killed, and after the civil war, a lot of our young people died of AIDs. In some households, you can just count the number of graves next to the houses. In my case, my family was lucky to have me there as an adult: in several families, you have only children and no adult taking care of them. So with all these problems that the people are going through, everybody is struggling. We don't have enough food to eat. It's not me alone: nobody had food to give another person, and those who are young and strong have moved to the city, and those of us who remained at the village are taking charge of all the heavy responsibilities.

Questions for Discussion:

- What are the main problems faced by Massaka due to HIV/AIDs?
- How is the community coping with the impact of HIV/AIDs?

- Are men and women boys and girls facing the same circumstances? Why and why not?
- What gender responsive strategies / policies / activities should be AIDs programmes initiate that would be effective at the household, sector and national levels?
- Is this a relevant and effective way to get people thinking about the gender aspects of HIV/AIDs?

Group Work 5

Budget Implementation, Monitoring and Control

1. Describe how Governments in your respective countries are held accountable. Cite specific cases and the instruments/tools used to achieve this objective.
2. What role, in your view can parliamentary staff play in ensuring stakeholder participation or engagement in assessing Government programmes/projects. What participatory tools can be used in this instance?

Appendix 4

Austrian Development Cooperation



PROFESSIONAL DEVELOPMENT FOR PARLIAMENTARY STAFF- THE ROLE OF PARLIAMENTARY STAFF AND PARLIAMENTARY COMMITTEES DURING THE BUDGET PROCESS

September 29-October 3, 2008, Kampala Uganda

PROGRAM

Objectives

- To strengthen capacity of parliamentary staff to provide technical support to parliamentarians to perform their financial oversight function
- To equip parliamentary staff with tools with which to service parliamentary committees and individual parliamentarians

Summary of activities

3. Day 1: Presentations and Discussions
 4. Day 2: Presentations and Discussions
 5. Day 3: Presentations and Discussions
 6. Day 4: Presentations and Discussions
 7. Day 5: Presentations and Discussions
-

Day 1: September 29, 2008

- | | |
|-----------------|---|
| 8.00am -8: 15am | Official opening remarks <i>Mr. Wabwire Paul: Deputy Clerk – Parliament of Uganda</i> <i>Ms Marilyn Aniwa: In-Country Coordinator, Parliamentary Centre</i> |
| 8.15am-8.30am | Introduction to training program and presentation of participants |

Mr. Issifu Lampo: Budget & Governance Advisor, Parliamentary Centre

| | |
|-------------------|---|
| 8:30am-9:00am | Participants' Expectations |
| 9:00am-9:45am | Module 1: Introduction to the Budget Process <i>Mr. Issifu Lampo</i> |
| 9:45am-10:00am | Coffee/Tea Break |
| 10:00am-10:15am | Discussion on presentation |
| 10: 15am-11:15 am | Group Work |
| 11:15am- 12:30pm | Report/Summary of group work |
| 12:30pm-1:30pm | Lunch |
| 1:30pm-2:15pm | Module 2: Budget Preparation & Drafting Stage <i>Mr. Issifu Lampo</i> |
| 2:15pm-3:00pm | Discussion of presentation |
| 3:00am-3:15pm | Coffee/Tea Break |
| 3:15pm-4:15pm | Group Work |
| 4:15pm-5:00pm | Report/Summary of group |

Day 2: September 30, 2008

Holiday (Eid-UI Fitr)

Day 3: October 1, 2008

| | |
|----------------|---|
| 8:30am-9:00 am | Module 3: Legislative Stage of the Budget Process <i>Mr. Issifu Lampo</i> |
| 9:00am-9:15am | Discussion of presentation |

| | |
|-----------------|---|
| 9:15am- 10:00am | Issues to consider in Budget approval: (i) Pro-Poor Budgeting <i>Ms Marilyn Aniwa</i> |
| 10:00am-10:15am | Discussion of presentation |
| 10:15am-10:30am | Coffee/Tea Break |
| 10:30am-12:00pm | Group work |
| 12:00pm-1:00pm | Report/Summary of group work |
| 1:00pm-2:00pm | Lunch |
| 2:00pm-2:30pm | Module 3: Issues to consider in Budget approval (ii) Gender Budgeting <i>Ms Marilyn Aniwa</i> |
| 2:30pm-2:45pm | Discussion of presentation |
| 2:45pm-3:15pm | (iii) HIV/AIDS <i>Ms Marilyn Aniwa</i> |
| 3:15-3:30pm | Discussion of presentation |
| 3:30pm-3:45pm | Coffee/Tea Break |
| 3:45pm-4:45pm | Group work |
| 4:45pm-5:30pm | Report/Summary of group presentation |

Day 4: October 2, 2008

| | |
|----------------|---|
| 8:30am-9:45am | Module 3: issues to consider in Budget approval ● National Budget and the MDG <i>Ms Marilyn Aniwa</i> |
| 9:45am-9:50am | Group Discussion |
| 9:50am-10:05am | Coffee/Tea Break |

| | |
|-----------------|---|
| 10:05am-11:05am | Group work |
| 11:05am-12:00pm | Report/Summary of group work |
| 12:00pm-1:00pm | Lunch |
| 1:00pm-2:00pm | Module 4: Budget Implementation & Control <i>Mr. Issifu Lampo</i> |
| 2:00pm-2:15pm | Discussion of presentation |
| 2:15pm-3:15pm | Group work |
| 3:15pm-3:30pm | Coffee/Tea Break |
| 3:30pm-4:30pm | Report/Summary of report |

Day 5: October 3, 2008

| | |
|-----------------|--|
| 8:30am-9:30am | Module 5: Audit and Evaluation <i>Mr. Issifu Lampo,</i> |
| 9:30am-9:45am | Discussion of presentation |
| 9:45am-10:00am | Coffee/Tea |
| 10:00am-11:00am | Group work |
| 11:00am-12:00pm | Report/Summary of report |
| 12:00pm-1:00pm | Role of the Parliamentary Budget Office in Uganda <i>Mr. Wanyaka. S.H., Director Parliamentary Budget Office, Uganda</i> |
| 1:00pm-2:00pm | Lunch |
| 2:00pm-3:00pm | Evaluation and Conclusion |