

ESID Working Paper No. 27

ESID Policy Paper No. 1

***Overcoming the Limits of Institutional Reform in
Uganda***

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November, 2013

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Abstract

This paper begins by noting that Uganda has been a public sector reform leader in Africa. It has pursued reforms actively and consistently for three decades now, and has produced many laws, processes and structures that are 'best in class' in Africa (and beyond). The problem is that many of the reforms have been limited to these kinds of gains – producing new institutional forms that function poorly and yield limited impacts. Various kinds of data showed – in various areas (civil service and public administration, public financial management, revenue management, procurement and anti-corruption) – that laws are often not being implemented, processes are being poorly executed, and there is insufficient follow-up to make sure that new mechanisms work as intended. The paper suggests that the government should re-frame its reform agenda to address these limitations and close the gaps between what Uganda's system looks like and how it functions.

The proposed approach to doing reform in the future is called problem driven iterative adaptation (PDIA) and builds on past reform activity (rather than proposing an entirely new set of solutions). PDIA will require Ugandans to work together and own their reform processes more actively than ever, coming to terms with the problems they face and working iteratively – in broad groups – to find and fit local solutions to these problems.

Keywords: public sector reform, institutional reform, problem driven iterative adaptation, Uganda

“On the one hand ... there is clear evidence — that government is more competent ... the legislation is better, the monitoring and evaluation systems are better, the financial management is much more proficient, public procurement and disposal of assets is better ... but on the negative side is the issue of impacts. What is all this doing in terms of changing the lives of the people for the better? That is where the problem is.”

John Kiyaga-Nsubuga, Director General, Uganda Management Institute¹

“Another major problem facing Uganda today is the problem of “let’s pass new laws” ... Laws are being passed every single day yet the ones present are neither effective nor implementable.”

Oscar Otindo, Journalist²

1. Introduction

Uganda has been a public sector reform leader in Africa. It was one of the earliest countries to initiate reforms on the continent in the 1980s and was an early adopter of many interventions that are now ubiquitous on the continent. These include independent revenue agencies, medium term expenditure frameworks, public expenditure tracking surveys, and results oriented management mechanisms. A number of the solutions introduced in these reforms are respected across the continent because they have yielded best-in-class new laws, organisational arrangements and operational mechanisms. The problem is that many of the reforms have been limited to these kinds of gains—producing new institutional forms that function poorly and yield limited impacts. New anti-corruption laws are largely unimplemented, for instance, which means that corruption continues to be a major problem; impressive looking budgets are poorly executed, which means that public expenditure results are still constrained; the revenue agency collects less revenue than possible, which means that the government lacks resources to independently provide the services and infrastructure needed to develop Uganda; and more. *This paper explores the limits of institutional reform in Uganda and suggests an approach that could help the government could pursue less limited reforms in future.*

The paper has three main sections. The first provides a brief historical narrative of Uganda’s public sector reforms since the mid-1980s. It focuses on five dominant areas of reform: in the civil service and public administration, public financial management, revenue management, procurement, and anti-corruption.³ In all areas

¹ Page 8 of the interview transcript for Princeton University’s Innovations for Successful Societies programme. Conducted by Andrew Schalkwyk on 1 December 2008. Available at www.princeton.edu/successfulsocieties

² Article written by Oscar Otindo, *Major problems facing Uganda today* in the online *Africaw* on 9 February 2012. Available at www.africaw.com/major-problems-facing-uganda-today

³ This analysis does not cover all of the key areas in which reform has transpired, but the themes that are developed resonate with studies on important interventions such as decentralisation, which also find major gaps between the intention of reform and its implementation and achievement. See for instance Bashaasha *et al.* (2011).

one can see that the government has pursued a full reform agenda with ample support from international organisations like the World Bank and DFID. The narrative also shows that many best practice institutional mechanisms have been created in the last thirty years, often through projects considered successful by government and donors. A second section discusses the results of these interventions. It does so by referencing recent evaluations and assessments available in each of the five areas. These include the Public Expenditure and Financial Accountability (PEFA) data, Open Budget Index (OBI), and Global Integrity statistics. These sources all show that Uganda's reforms have been very successful in creating new institutional forms but have been quite unsuccessful in improving actual government functionality. This leaves a string of reform limits and gaps that are currently undermining the impact of government in Uganda. A third section suggests that government should re-frame its reform agenda moving ahead, addressing real problems of dysfunction directly instead of adopting hopeful best practice solutions. It argues that the gaps between form and function identified in this paper offer excellent entry points for this new kind of reform agenda.

The paper intends to contribute to the institutional reform discussion that is obviously ongoing in Uganda and reflected in the two recent quotes shown above. On the face of it, the analysis might appear overly critical of past reforms. Those who have toiled in these reforms may even take umbrage at the narrative of reforms that have been limited to gains in form with little improvement in functionality. This perspective will be unfortunate, given that the narrative should not be read as an overly negative one but should instead be considered as a commentary both of what has worked and what the next challenges are in Uganda. The fact that reforms have yielded gains in terms of new forms indicates that Uganda's reformers have the capability to make change happen. The fact that reforms have been limited shows that Uganda's reformers need to think about how it makes change happen in a more tangible way, as the next step of the country's reform journey. This kind of narrative is not new or unwelcome in Uganda according to John Kiyaga-Nsubuga, the Director General of the Uganda Management Institute, who commented in 2008 that,⁴

"I have attended a number of high-level discussions where [reformers] are questioning everything themselves ... [asking] "We have done this, but has it produced—or how far have we gone to achieve that?" So, they have already recognized their limitations and are in a stage of redesigning their programs..."

The paper also intends to contribute to the literature on institutional reform in developing countries beyond Uganda. This literature is often taken up with papers that discuss the merits and details of specific kinds of interventions – like decentralisation, democratic governance or multi-year budgeting. These interventions

⁴ Page 8 of the interview transcript for Princeton University's Innovations for Successful Societies programme. Conducted by Andrew Schakwyk on 1 December 2008. Available at www.princeton.edu/successfulsocieties

are seldom seen as part of broad reform agendas (that spread across time and different areas of engagement and government) and they are often poorly evaluated, leading to many apparently 'successful' reforms that do not yield more functional governments. This paper presents an approach to investigating and evaluating reforms that takes a broad perspective, through the historical narrative, and ensures a structured empirical view using multiple indicators and an 'institutional limits and gap analysis' to assess reform progress in a systematic and analytical way that should help focus discussion and strategies in future.⁵

2. A brief retrospective of Uganda's public sector reforms⁶

In 1986 when President Museveni's National Resistance Movement (NRM) ascended to power, his government inherited a largely dysfunctional public service. The maladies were too numerous to mention: government bureaucracy and red-tape had become major bottlenecks in service delivery; the public service was bloated with excessive manpower; motivation in the public service – especially of teachers and health workers – was low; there was no strategic direction for government to follow; the State was in fiscal turmoil, with uncertain spending patterns and large debt burdens; there was limited revenue to cover debt repayments or to fund needed public sector engagements; corruption was considered a major problem.

Faced with these challenges, the NRM government promised Uganda's citizens a fundamental change in the management of public affairs, adopting a ten point reform programme soon after taking office. This was followed by the adoption of an Economic Recovery Package (which sought to liberalise and stabilise the economy) in 1987, the establishment of the Public Service Review and Reorganization Commission (PSRRC) in 1988, the adoption of this Commission's report as a blueprint for reform in 1989, and the launch of a Civil Service Reform Programme (CSRP) in the early 1990s. These steps were among the first in what Figure 1 shows has been a constant and busy process of reform over the past thirty years.

The top half of Figure 1's timeline shows some of the key milestones in public service, decentralisation and anti-corruption reforms in Uganda since 1986. The bottom half shows key milestones in public financial management and revenue management reforms. One can see that all of these reform types have seen active engagement since the early 1990s when the Uganda Revenue Authority (URA) was created, a new Constitution was introduced, pay reforms were initiated, the civil service was rationalised and streamlined, and budget reforms were adopted. It should be noted that many of the reforms attempted during this time have had a cutting edge dimension to them as well: Uganda were one of the first countries to adopt a semi-autonomous revenue agency in Africa, for instance, and their efforts to introduce medium term budgeting in the early 1990s pre-dated efforts to do so in

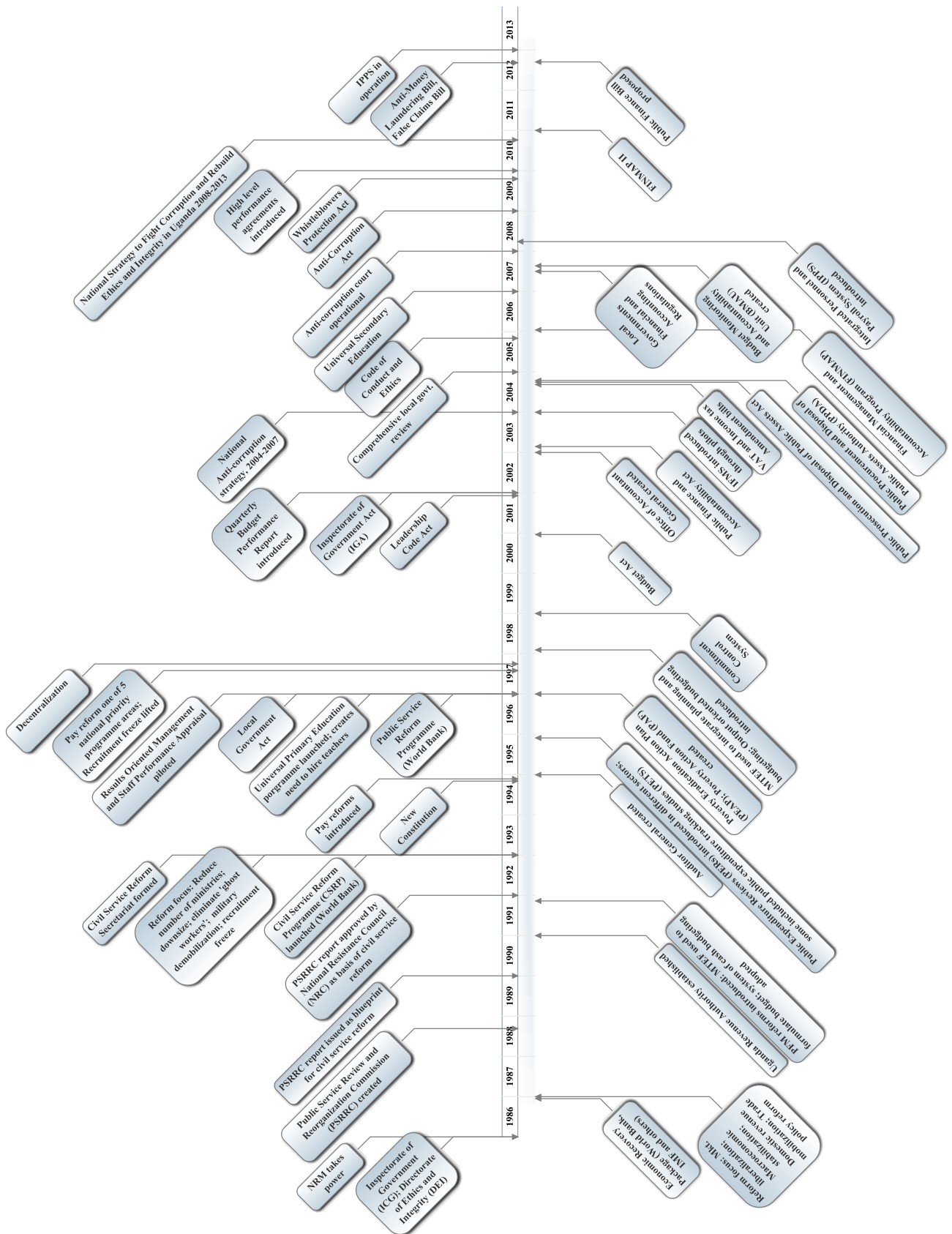
⁵ The approach builds on Andrews (2013) and Andrews *et al.* (2012).

⁶ This section draws on descriptions of Uganda's reform experience by (among others) Karakire (undated), Olum (2003), Williamson (2003), Robinson (2006), and Kyarimpa (2009).

other African countries (including South Africa, where Medium Term Expenditure Frameworks (MTEFs) were only introduced in the late 1990s).

The mid to late 1990s saw a variety of initiatives aimed at streamlining the civil service, formalising the public financial management system, and focusing the public administration. This period laid the foundation for a series of interventions introducing decentralisation and emphasising basic service provision (especially universal primary education). The push for aggressive public sector service delivery was guided by the Poverty Eradication Action Plan (PEAP), which was the first of a number of plans Uganda's government has adopted in the past twenty years. The PEAP saw a push to deliver various services by local governments, which was a common reform in Africa at the time (Andrews, 2003a). The major decentralisation mandate emerged from the 1995 Constitution, the Decentralisation Statute No. 15 of 1995, and the Local Government Act of 1997.

Figure1. A simplified timeline of Uganda's public sector reforms, 1986 to 2012



Government revived the civil service reforms one again in the late 1990s as well, with the Public Service Reform Programme, a new commitment to pay reform, and efforts to introduce performance management mechanisms. Once again, these efforts were in the vanguard of reforms in Africa, where few countries were seriously considering introducing a results focus in government (Andrews, 2005). Uganda's expenditure tracking efforts were also novel at this time, and have since become a 'best practice' across Africa.

The 2000s saw a flurry of new laws passed as part of the continuing public sector reform initiatives. These included laws aimed at further improving the public financial management system. The Budget Act and Public Financial Accountability Act stood out as impressive legislative interventions and the Public Procurement and Disposal of Public Assets Act remains one of the most advanced procurement laws in the world. A host of new laws and regulations were also introduced to combat corruption. These included the Inspectorate of Government Act, the Leadership Code Act and the Anti-Corruption Act. Various organisational adjustments were made in concert with these new laws, leading to the creation of new bodies to provide financial, procurement and other oversight mechanisms in the country. These bodies create and monitor rules of the game, conduct audits, and oversee the implementation of laws.

Public financial management (PFM) reforms continued apace in the 2000s as well, financed through projects like the Financial Management and Accountability Programme (FINMAP). New laws and regulations were created to guide PFM in local and national governments and oversight bodies were created (like the Budget Monitoring and Accountability Unit (BMAU)). Furthermore, efforts were made to introduce IT-based systems through which PFM practices would be made more formal. Pilots were launched to adopt an Integrated Financial Management Information System (IFMIS) as early as 2003/04 and an Integrated Personnel and Payroll System (IPPS) was introduced in 2008. The IPPS went 'live' in 2013 as the basis for paying all salaries. Its implementation led to calls for new budget laws which are currently being considered, as is new legislation in areas like anti-corruption and civil service. The latter laws are considered necessary as Uganda continues to struggle with high levels of corruption, attempts to adopt performance-based contracts, focuses on achieving the goals set in various national plans and strategies, addresses corruption, and promotes economic growth.

3. Successful change in forms, but limited improvement in functionality

The discussion above only gives a partial perspective on Uganda's public sector reform experience over the past quarter century. The main intention is to show how much activity this experience has involved. One cannot look at Figure 1 without recognising that Uganda has done a lot in this area. This is also the impression one gets when examining the history of project engagements with the World Bank (just one development partner). Since 1990, Uganda has partnered with the Bank on at

least 20 projects focused on administrative and civil service reform, 14 projects addressing public financial management reform, 15 aimed to foster decentralisation, and 7 targeting improvements in tax policy and administration.⁷ Over two thirds of the World Bank projects that have been evaluated were considered satisfactory as well, suggesting they met expectations. But where have these and other projects and reform interventions left Uganda today?

This section argues that the results are mixed: Uganda's government looks better after the reforms but there are many reform limits that undermine government's post-reform functionality and impact.

3.1. Uganda's government looks better after all the reforms⁸

Table 1 summarises some of the gains one can readily identify when studying evaluations of Uganda's reforms. The left-most column starts by giving some perspective on gains and achievements in the civil service and public administration domain, for instance. It draws on evaluations and assessments that are extremely positive about the way reforms led to a streamlined state in the 1990s. In this period, the civil service was reduced from 320,000 on the payroll to about 160,000 in 1998 (numbers are approximate because it is difficult to ascertain exact figures due to changes in employee classification and such).⁹ This was a direct and positive gain given that Uganda faced a problematic bloated bureaucracy in 1988, where employment in the public sector accounted for about two-thirds of all formal sector jobs – a fiscally unsustainable position. In contrast, by 1998 the public sector accounted for only about a third of all formal sector jobs – a more balanced reality. Furthermore, payroll and establishment controls were put in place and benefits monetised by the late 1990s, which led to improved public sector wages in this period.

⁷ This is based on the authors' calculations, given data in the World Bank project database.

⁸ Most references are provided in association with Table 1, so as to minimise the need for footnotes.

⁹ The number of line ministries was capped at 21 in the 1995 Constitution and the number of Cabinet ministers was also held at a relatively low level (of 40).

Table 1. Examples of the Key Gains and Achievements of Uganda's Reforms

Reform area	Civil service reform and public administration	Public financial management reform		Revenue administration reform	Procurement reform	Anti-corruption reform	
Gains and achievements	1990s reforms ‘widely considered successful’; number of ministries and civil service halved (to 21 ministries, 40 ministers, and 160,000 employees). Public administration hiring dropped from 67% of total formal employment to about 35%. Major pay increases for remaining civil servants.	National plans and strategies have been in place since 1997. The 2010 National Development Plan has performance targets tied to a performance management and incentive system in government. By end 2011, even 92% of head teachers and all hospital directors were on performance contracts; this is a ‘best practice’ in East Africa.	Laws, formal processes are modernized, and comply 70% with PEFA ‘good international practices’ in Public Financial Management.	The Public Financial Management’s system’s transparency is rated at 65% on the Open Budget Index; 2 nd best in Africa.	URA one of Africa’s first autonomous revenue agencies; URA scores well on measures of delegated autonomy (scoring 9 of 9 points on the ITD metric, better than all other African countries); Total Tax Rates are relatively competitive at 37% (compared with 43% globally), time to comply with tax regulations is relatively competitive (213 hours vs. 276 average globally), ; produced strong tax collection results to late 90s, when revenue to GDP rate increased by 5 % (from 6.8% in late 80s to 11.1% in 98/99).	Procurement Laws score 41 of 42 points on OECD assessment (complying 98% with ‘good practice’). The PPDA is functional, conducts numerous audits and analyses annually; over 80% of procurement spending is subject to open bidding.	Anti-corruption laws considered the best in the world, scoring 99 out of 100 on Global Integrity scale
<p>Data used to inform <i>civil service reform</i> and <i>public administration</i> calculations and perspectives are drawn from the Uganda Labor Force Survey (2002), Robinson (2004), Labour Market Information Status Report (2006), Therkildsen and Tidemand (2007), Uganda Bureau of Statistics Statistical Abstract (2010), African Development Bank (2012), Uganda Computer Services, Ministry of Finance, Planning and Development (2012), and Bategeka (2013). The data are confirmed in various articles, including by Andrew Mwenda in The Independent, 19 January 2011, titled Uganda has 3rd largest cabinet in the world.</p> <p>Data used to inform <i>public financial management reform</i> calculations and perspectives are drawn from the 2006, 2009, and 2012 Public Expenditure and Financial Accountability (PEFA) assessment and the 2012 Open Budget Index assessment. See www.pefa.org and www.internationalbudget.org. The average score for dimensions that assess compliance with de jure elements of the PEFA assessment is 2.8.</p> <p>Data used to inform <i>procurement reform</i> calculations and perspectives are drawn from the 2007 OECD baseline procurement assessment of Uganda’s system. PWC report (Paying Taxes 2013, available at www.pwc.com/payingtaxes).</p> <p>Data used to inform <i>anti-corruption reform</i> calculations and perspectives are drawn from the 2008 and 2010 Global Integrity surveys. www.globalintegrity.org</p>							

Additional civil service and public administration reform gains in the 2000s centered on the government's introduction of 'best practice' performance management mechanisms. These emerged in various guises since the late 1990s and involve output and outcome based budgeting, performance targeting in national planning mechanisms (like the 2010 National Development Plan), and civil service performance contracts. Altogether, the mechanisms allow one to see exactly what government intends to do and ties performance targets to conditions of employment for most senior civil servants. The coverage of these reforms is remarkable, given that at the end of 2010 all senior government officials, 92% of head teachers and all hospital directors were on performance contracts that allowed this kind of performance orientation.

Public financial management (PFM) reforms have also yielded major gains and achievements. In particular, they have resulted in the adoption of new laws, management systems, and administrative processes. These were being established progressively from the early 1990s and include the Medium Term Expenditure Framework (MTEF), Public Expenditure Tracking Surveys (PETS), Outcome/Output oriented budgeting, and the new IFMIS system. The impressive nature of these kinds of mechanisms is reflected in the country's strong performance on globally recognised measures of PFM system quality. Uganda's laws and formal processes satisfy 70% of the requirements in the Public Expenditure and Financial Accountability (PEFA) measure used by most development partners (see *de jure* scores in Annex 1).¹⁰ This suggests that the legal and formal process quality of Uganda's system is 70% compliant with what experts consider 'good international practice.' The country registers a similar score (65%) on the 2012 Open Budget Index (OBI), which assesses the degree of PFM system transparency (see also Annex 1). This score was higher than all other east African countries. Kenya scored 49%, which is considered 'moderate'. Uganda's score fell into the "substantial transparency" category of countries scoring between 61% and 80% (which put it at the same level as various OECD countries).¹¹

Reform gains are also reflected in the area of revenue administration, especially in the form of the Uganda Revenue Authority (URA). Created in the early 1990s, the URA ramped revenue collections up from about 7% of GDP (in the late 1980s) to about 11% of GDP in 1998 (African Development Bank, 2010: vii; Therkildsen, 2004; Kidd and Crandall, 2006). This was one of the most impressive increases in revenue generation in the world at the time and addressed a key problem experienced by the Ugandan government – of low resource mobilisation and high dependence on

¹⁰ This statistic is based on the authors' analysis of the PEFA data using methods developed in Andrews (2011). This method sees one identifying the dimensions of the PEFA analysis that relate to *de jure* performance (where a B is possible if a government simply adopts a new law or process, regardless of the implementation or use of such law or system or process). Uganda scores 2.8 out of 4 on average when looking at such dimensions.

¹¹ Rwanda scored 8, Tanzania scored 47. Taken from article in the Business Daily, February 12, 2013, entitled *Uganda beats Kenya in budget openness score*. Available at www.businessdailyafrica.com/Uganda-beats-Kenya-in-budget-openness-score/-/539552/1692324/-/vjqbxw/-/index.html

outside financing. The government was considered “a trail blazer among the countries of the region [given the act of] establishing an autonomous revenue agency.” (African Development Bank, 2010: 6). The URA has continued to impress, with a high formal level of autonomy and large scope of activities (meaning it has authority to engage in revenue policy and administrative decisions regarding many different types of revenue). It scores 9 of 9 points for the International Tax Dialogue assessment of revenue agency autonomy, and scores 7 of 9 when looking at the areas over which it exercises policy and administrative influence, exceeded only by Tanzania and Mauritius, given limits over the URA’s influence on property tax and social security (International Tax Dialogue, 2010; Kidd and Crandall, 2006: 89). It also ensures a system that performs well on global indicators measuring the ease of paying taxes. A 2012 analysis showed, for instance, that the URA has managed to keep tax rates low (with total tax rates of 37%, compared with a global average of 43%) and has minimised the time burden associated with paying taxes (which is at 213 hours, compared with the average of 276 hours globally). This model of a highly autonomous tax agency, with relatively low costs of operation, has been studied and lauded continent-wide.

The same could be said of the legal and organisational infrastructure created for public procurement over the past decade. Uganda has developed a thorough legal and regulative framework for procurement, including at the local level, through the 1995 Constitution, 1997 Local Government Act (amended in 2006), 2003 Public Procurement and Disposal of Public Assets (PPDA) Act, 2006 Local Government PPDA Regulations, and 2008 Local Government PPDA Guidelines (Basheka, 2008). These (and other) interventions have led to a best practice deconcentrated model in the country, where local governments and ministries are responsible for doing procurement planning and managing procurement transactions; with a central agency (the PPDA) creating rules and providing monitoring and oversight. The promising nature of this new procurement system – and the gains already achieved through such—is described in recent comments from Anja Kramer (of the German aid agency KfW) and Howard Centenary (of the World Bank). In discussing the PPDA’s 2012 Public Procurement Symposium and Exhibition, they note that,¹²

“[R]esulting from the enactment of the Public Procurement and Disposal of Public Assets Act, 2003, Procurement is now decentralized to the spending agencies and the Public Procurement and Disposal of Assets Authority (PPDA) is now well established regulator ... These reforms have emphasized transparency in procurement ... [and] over 80% of government expenditure through procurement is subject to open bidding with these contracts advertised in public media... Establishment of a procurement grievance handling mechanism is another achievement... PPDA has improved its monitoring system and has to date conducted 329 audits in 221 procuring agencies since its establishment in 2003...”

¹² New Vision, Wednesday September 19, 2012/PPDA Supplement 33.

The reforms in procurement have yielded strong scores for Uganda on various donor-driven assessments of the system. For instance, Uganda's legal and regulatory framework scored 41 of 42 points in the 2007 OECD procurement assessment (averaging 2.93 out of 3) (see Annex 2). This suggests that the laws in place complied about 98% with international 'good practice' in 2007, which was an improvement from the score in 2005 (where the average was 2.5 out of 3). This data is corroborated by Global Integrity's assessments of the procurement system which give full marks (100 of 100) for all of the following (see more in Annex 3):

- In law, regulations address conflicts of interest for public procurement officials.
- In law, there is mandatory professional training for public procurement officials.
- In law, a mechanism monitors assets, incomes, spending habits of ... officials.
- In law, major procurements require competitive bidding.
- In law, strict formal requirements limit the extent of sole sourcing.
- In law, unsuccessful bidders can instigate an official review of ... decisions.
- In law, unsuccessful bidders can challenge procurement decisions in a court of law.
- In law, companies guilty of major violations of procurement regulations (i.e. bribery) are prohibited from participating in future procurement bids.
- In law, citizens can access public procurement regulations.
- In law, government is required to publicly announce results of decisions.

Uganda's procurement reforms have always been tied to the larger goal of anti-corruption, given a legacy of graft in Uganda's public purchasing processes. There are other dimensions of the anti-corruption reforms as well, however, which have often built on the 1970 Prevention of Corruption Act. This was amended in 1988 as one of the new government's first public sector reform interventions; to prevent people accused of corruption from disposing freely on money in their bank accounts. The 1995 Constitution directly addressed the corruption issue as well, stipulating that, "all lawful measures shall be taken to expose, combat and eradicate corruption and abuse or misuse of power by those holding political and other public offices."¹³ Following this, the government adopted a range of extra legal and regulatory mechanisms to tackle bribery, patronage, and other forms of corruption. Between 2000 and 2005 the government introduced "[f]urther legal instruments for fighting corruption includ[ing] the Inspectorate of Government Act, the Government Finance Regulations, the Public Service Act, the Public Service Standing Orders, the Local Government Act and the Leadership Code Act." (Ittner, 2009: 82). It continued introducing such institutional structures after 2005, including a Code of Conduct and Ethics, Anti-Corruption Act, Whistleblowers Protection Act, and Anti-Money Laundering Bill.

¹³ Constitution of the Republic of Uganda, Article XXVI.

In reflecting on these kinds of interventions in 2011, Global Integrity gave Uganda 98 points out of 100 for the quality of its legal framework. This was higher than any other country in the world. The United States, for instance, scored 90. Kenya scored 84. Uganda registered full marks on 128 of 135 questions that asked about the nature of laws considered important for establishing an accountable government capable of addressing corruption problems. This equates with having full compliance with legal requirements in 95% of the areas analysed. The United States only registered 90 percent on the same measure, and countries like Kenya and Ghana were further behind on 84% and 79% respectively (see Annex 4). This strong performance on legal compliance ensured that Uganda got a score of 72 out of 100 for the overall strength of its 'integrity system', which is higher than most other comparator countries (Kenya scored 68 and Ghana 67). This performance once again reflects positively on the gains and achievements of the past three decades of reforms. On paper, at least, Uganda looks like it has an impressive government that should be able to function effectively.

3.2. Uganda's government is not as functional as it now looks

Unfortunately, Uganda's government is not as good as it looks. In practice, the reforms in many areas have actually been limited to impressive appearance and do not yield the kind of action and effectiveness needed for a developing country with major problems getting basic services delivered or addressing significant poverty challenges or socio-economic deficiencies. Table 2 shows the limits and gaps of reforms in the five areas explored above.

Civil service and public administration reform limits began to manifest in the late 1990s, when government employment started expanding (even after the 1990s cuts). Various policy decisions (like decentralisation and universal primary education) led to hiring pressure (in local governments and schools, for instance) and contributed to a major growth in the number of government employees.¹⁴ Precise data is difficult to come by, given the many different conditions of employment for public servants, but various sources suggest that government now employs between 290 and 330 thousand people—double the amount they had in place in the late 1990s.

¹⁴ Andrews (2003b) shows that reforms are commonly in tension; decentralisation reforms especially often yield conflicting messages for those trying to introduce fiscal stability.

Table 2. Limits and Gaps in Uganda's public sector reform results

Reform area	Civil service reform ¹⁵ and government performance		Public financial management reform ¹⁶		Revenue administration reform ¹⁷	Procurement reform ¹⁸	Anti-corruption reform ¹⁹
Current limits in institutional change	Government size has grown since 1996; Uganda has 71 cabinet ministers now, and 290 to 320 thousand government employees; numbers of ghost workers seems higher than before, ²⁰ arrears are commonplace, and controls seem lacking	National plans have not been 'consciously implemented' and performance is low; ²¹ 56% of National Development Plan performance targets are not even assessed; 22% of targets are assessed and achieved; 1 of 16 'national core projects' has been achieved, and 10 (63%) are off track or there is no assessment	Actual implementation complies only 50% with PEFA 'good international practices' ²² ; Current spending exceeds domestic revenues; the country has no domestic fiscal space for infrastructure spending	Transparency of budget execution is only 48% on the Open Budget Index; compared with 73% for transparency in budget preparation. There is limited information on actual spending	Tax collection has stagnated since late 1990s. Has not reached 14% of GDP (compared with African average of 20%) in any year but 2011/12 (due to one-off additions from oil revenues)	Scores for capacity, operations, and transparency in the system are 80 of 120, or 66% ²³ ; bids take over a year to complete; only 1% of contracts are completed in budget and only 29% are completed on time; only 17% of contracts in MDAs had complete procurement records in 2011/12 ²⁴	Implementation of laws scores 51 out of 100 On Global Integrity Scale. Costly corruption crises are commonplace, and corruption is considered pervasive and high
Gaps in current processes and in performance against goals	The gap between the size of Uganda's government and its goals set in the early 1990s is significant; The number of ministers and government employees is between 70% and 100% higher than targets set ²⁵ and controls seem ineffective	78% of National Development Plan targets are either not assessed or not achieved; This means that government has a performance plan but half of it has no value (with no assessment) and a quarter of it reflects explicit implementation failure; there is a similar failure rate for 63% of 'national core projects'	The gap between laws and implementation of the laws is 20% PFM results are negatively affected by current gaps: Actual spending has regularly deviated significantly from budgets (exceeding 10%). The situation is worse for local governments where actual spending deviates significantly from budgets ²⁷	The gap between transparency in formulation and execution is 25%	Government revenue is low, with a 25% dependence on external financing and a financing gap that limits infrastructure and other expenditure (which is lower than in most other African countries) ²⁶	The gap between laws and capacity to implement laws is 33%; the gap between laws and actual implementation is even larger: In 2011, 99% of contracts were over budget, 71% were over time, and the average bid took 7 months longer to complete than targeted.	The gap between laws and implementation is about 50 out of 100, one of the largest in the world. New laws and systems have not curbed corrupt behavior.

¹⁵ Data are drawn from the Uganda Computer Services, Ministry of Finance, Planning and Development and the Uganda Bureau of Statistics (2012). They are confirmed in various articles, including on by Andrew Mwenda in The Independent, 19 January 2011, titled *Uganda has 3rd largest cabinet in the world*. Available at www.independent.co.ug/cover-story/3824-uganda-has-3rd-largest-cabinet-in-the-world

¹⁶ Data are drawn from the 2012 Public Expenditure and Financial Accountability (PEFA) assessment and the 2012 Open Budget Index assessment. See www.pefa.org and www.internationalbudget.org.

¹⁷ Information drawn from various sources including International Tax Dialogue (2010).

¹⁸ Data are drawn from the 2007 OECD baseline procurement assessment of Uganda's system: www.oecd.org/development/effectiveness/39256199.pdf.

¹⁹ Data are drawn from the 2008 and 2010 Global Integrity surveys: www.globalintegrity.org.

²⁰ Uganda Bureau of Statistics, September 2012, shows the official size of the civil service at 290,000.

²¹ Data are drawn from Republic of Uganda (2012).

²² The average score for dimensions that assess compliance with de jure elements of the PEFA assessment is 2.

²³ The three areas assessed other than legal and regulatory framework are titled, Institutional Framework and Management Capacity, Procurement Operations and Market Practices, and Integrity and Transparency of the Public Procurement System. Uganda averages 2 out of 3, 2.2 out of 3, and 1.9 out of 3 for these three areas.

²⁴ Government Annual Performance Report, FY 2011/12, Volume 1, 100.

²⁵ The number of ministers is also higher than all countries in Africa except for Kenya.

²⁶ Government Annual Performance Report, FY 2011/12, Volume 1, 38. "Domestic revenue mobilization remains inadequate, leading to continued reliance on loans and grants."

The growth in government size would not be a worry if Uganda had money to finance its public employment in a sustainable and controlled manner and if results of the high employment were tangible (in improved scope and quality of service delivery, for instance). Unfortunately, the evidence does not support such a positive version of the government expansion story. The government has not dramatically improved its capacity to afford such a large workforce and service results do not appear better in the past decade. Furthermore, there seems to be little *de facto* control in the civil service regime, reflected in a festering problem of ghost workers and arrears across government. Audits have found ghost workers in fields as varied as health, policing and education; the most recent findings are of thousands of ghost teachers and hundreds of ghost schools. Arrears are also commonplace, again in many different areas of government activity. Dating back to the early 2000s, one can find civil society reports of such arrears bubbling onto the streets in the form of strikes or rallies by policemen, university professors, teachers, doctors, and other government employees. The official reports do not suggest that arrears are a major fiscal problem to the state, but the regularity of salary arrears (lasting for two or three months at a time) indicates that there are control and management constraints in the civil service system.

These problems persist despite many institutional ‘solutions’ that were meant to address them (including a commitment control mechanism and the IFMIS).²⁸ The new IPPS is also meant to help enhance control, but it is too early to determine if it will succeed or produce the same limited results of past technical interventions.

The limit of past reforms and ineffective nature of the public administration are further evidenced when looking at performance management and plan implementation in Uganda. Whereas the country was a continental leader in introducing different versions of results management and government-wide planning, it has not proven very effective at producing results or implementing plans. Performance mechanisms (including budgets for organisations and contracts for managers) are still not used effectively (with budget allocations still not tied to results, for instance) (Williamson, 2003: viii). Beyond this, national plans have not been ‘consciously implemented’ and performance is low (Republic of Uganda, 2012); 56% of National Development Plan performance targets are not even assessed; 22% of the targets that have been assessed have not been achieved; only 1 of 16 ‘national core projects’ has been achieved, and 10 (63%) are off track or there is no assessment.

In short, there seems to be a gap between the civil service and public management systems that exist in form and their functionality or impact. This gap is most evident when considering the expectations citizens have of service delivery and execution by

²⁷ As per January 2013 local government PEFA assessment.

²⁸ A February 2006 IMF Country Report (No.06/43) reflected on the failure of the first of these and potential of a second. On page 2, it reads, “The Commitment Control System (CCS) was adopted in the late-1990s to limits spending commitments at the ministry level to within their cash allocations. However, arrears continue to accumulate under the CCS. IN 2004/05, an estimated US\$ 32 billion of new arrears was accumulated. The government is currently rolling out an Integrated Financial Management System (IFMS) that should allow better tracking and control of arrears. The new system appears to be effective in pilot ministries.”

government. Data on this is difficult to come by, with recent Afrobarometer surveys providing the most accessible source.²⁹ According to this source, citizens have very little faith in the government's ability to do key things; 79% think that government manages the economy 'very badly' or 'fairly badly'; 77% answer similarly when asked if government handles the problems of poverty well; 82% think government manages equity issues badly; 51% and 44% view government health care and education service provision negatively; 54% feel that government handles water and sanitation services 'very' or 'fairly' badly; 67% and 68% note that government handles maintenance of national roads and bridges and local roads poorly; 78% think similarly of electricity supply; and more. These data need to be treated with care and are used here simply to show that there is a deficit of trust and expectation on the part of citizens—meaning they do not see government as effective even after three decades of reforms and the adoption of 'best practice' mechanisms in the civil service and planning realms. The government simply looks better than it is after these reforms and the gap needs to be closed.

Similar gaps also exist in the area of public financial management (PFM). Whereas reforms have produced a PFM system where laws and processes comply with over 70% of the 'good international practices' measured in the multi-donor PEFA assessment, actual implementation complies only 50% with these practices.³⁰ This means that Uganda has many areas in its PFM system where laws and processes are not being properly used or implemented. The PEFA scores are high (A or B) when asking if a budget calendar exists but the scores are low (D) when assessing if the budget preparation has actually been completed in the calendar period.³¹ The gap between the de jure form and de facto functionality is quite significant and can be found throughout the PFM system (see actual figures for de facto scores in Annex 1). Various authors have written about it over the years as well, providing further evidence of its existence and importance. In 2003, for instance, Williamson identified that whereas government had invested in adopting an output/outcome budgeting system, and "Sectors are required to analyse past performance of outputs and outcomes ... and to set future output and outcome targets to be achieved over the MTEF period ... The Ministry of Finance has tended to continue with incremental budgeting ... and not allocate funds on the basis of performance." (Williamson, 2003: viii).

Another gap exists between the quality of upstream budget preparation mechanisms and downstream budget execution mechanisms. This is reflected in PEFA scores (where the budget preparation mechanisms score an average of 2.8 of 4 but execution mechanisms score 2.1) and in the recent Open Budget Index (OBI) data.

²⁹ These are 2012 data. Available at

www.afrobarometer.org/files/documents/summary_results/uga_r5_sor.pdf.

³⁰ This statistic is based on the authors' analysis of the PEFA data using methods developed in Andrews (2011). This method sees one identifying the dimensions of the PEFA analysis that relate to de facto performance (where a B is possible only if a government actually produces something with the systems it has in place). Uganda scores 2 out of 4 on average when looking at such dimensions.

³¹ The relevant dimensions are 11.i and 11.iii.

The OBI data show that Uganda has significant transparency in the way it produces its budgets and communicates what it plans to spend (scoring 73% on the questions about transparency in budget preparation). However, it only satisfies 48% of the requirements associated with transparency of budget execution, where the focus is on transparency of what was spent and what results ensued (see also Annex 1). This means that reforms have provided an effective window onto the promises of government but leave it very difficult to see the actual activities and impact of government. It also means that PFM systems are not providing the kind of information during implementation that government needs to ensure that spending is effective and efficient, that goals are being met, and that lessons are being learned about how to properly execute complex public sector spending plans. The continued weakness of these implementation systems – even after decades of reform – manifests in the regular deviation of actual spending from budgets (this deviation regularly exceeds 10%) and is a major reason why service delivery remains deficient and why the country continually struggles to find domestic fiscal space for important spending (like infrastructure spending).

The gap between appearance and reality is apparent in the area of revenue administration as well. Whereas the country has a revenue agency that satisfies many ‘good practice’ organisational criteria, for instance, it is also considered very corrupt. The 2012 Afrobarometer survey found that 69% of respondents had “a little” to “not at all” trust in the Uganda Revenue Authority and 90% felt that ‘some’, ‘most’ or ‘all’ URA officials and other tax collectors were corrupt. This perspective has been reflected in various surveys and studies over the past fifteen years, with a 2007 Transparency International study showing the URA as “the most corrupt tax institution in East Africa.”³² The URA performed similarly poorly on the 2010 East African Bribery Index, which portrayed it as the most corrupt public entity in Uganda.³³

Beyond this, the URA has not been very effective as a revenue collection agency. Collections stagnated after 1999 and have been in a band between 11 and 13 percent (of GDP) in every year but 2011, when growth was because of one-off deals and early impacts of oil revenues (African Development Bank, 2010; Ronald, 2011: 1). The percentage is low compared with other African countries – where the average tax to GDP ratio exceeds 20 per cent in east Africa and beyond (Drummond *et al.*, 2012; Ronald, 2011: 1).³⁴ The problem of low government revenue means that Uganda is heavily dependent on external financing (with about 25% of its budget

³² The precise quote is from an article by Yasiin Mugerwa. The 2005 Afrobarometer showed that 60% of the public believe tax officials are corrupt (Ittner, 2009: 66). The general problem of corruption in Uganda’s URA discussed by Fjeldstad (2005).

³³ See the article, *Uganda’s Most Corrupt* in The Independent, Monday August 2, 2010. Available at <http://www.independent.co.ug/column/insight/3296-ugandas-most-corrupt->

³⁴ It is interesting to note interviewees in the URA disagreed with the idea that they had low levels of revenue collection in 2005. When asked if the URA had helped increase tax revenues at the time, they allotted themselves full marks (10 out of 10) (Kidd and Crandall, 2006: 91). The record at the time did not reflect such sentiment at all, with revenue to GDP ratios in 1997 being 12% and sitting at about 13% in 2004 (Kidd and Crandall, 2006: 93).

funded by outside agencies). The country has a perpetual financing gap that limits infrastructure and other expenditure (which is lower than in most other African countries).

Various observers argue that the problems in the URA (with corruption and weak tax collection) fester because tax reforms have not addressed key constraints. These include a continued reliance on informal markets, low 'tax morale', low trust in government and resulting failures to pay tax, low political support for revenue reforms, and bureaucratic and political influence of the URA (Kidd and Crandall, 2006: 32). In respect of the last issue, observers note that the 'semi-autonomous' URA is anything but, and is rather "prone to close oversight and patronage by the national political leadership." (African Development Bank, 2010: 6).³⁵ There is a further perception that tax incentives and exemptions have been imposed on the URA by political leaders – even though the URA's semi-autonomous status should limit such influence. While many perspectives on this issue are possible, it seems fair to conclude that Uganda's revenue reforms have not yielded the results that were needed – there have been limits in reform and there are gaps between what the reforms delivered on paper and how they function in practice. Ronald, a Makerere student, wrote as much in 2011, observing "The continued poor domestic revenue mobilization despite many tax reforms established since the 1990s..." (Ronald, 2011: 19).

The area of procurement offers similar evidence. Most recently, for instance, Sabiiti from the PPDA noted that the new processes introduced since 2002 are not being implemented.³⁶ An assessment showed decreased compliance with process requirements between 2008/09 and 2011/12. Compliance was at around 40% for contract award and record keeping (meaning that only 40% of contracts were awarded and records kept according to the mandated processes). The PPDA targeted 100% compliance with complete record keeping requirements but in 2011/12 only 17.1% of the contracts complied with this (the highest level of compliance was 32% in 2008/09, which shows that new formal processes have never been well implemented and that the gap between form and function is growing). The assessment also found that the average time taken for all kinds of bids was much longer than the government-set targets. The target for open international bidding is 155 days but the average performance in 2011/12 was 341 days. The lowest level was 206 in 2008/09. This is an average delay of 7 months above the target of 5 months – a significant performance gap. The target for open domestic bidding is 132 days but the average performance in 2011/12 was 334. The lowest level was 162 in 2008/09. In 2011/12 only 0.7% of assessed procurements were implemented within

³⁵ See also Fjeldstad (2005) and Therkildsen (2004).

³⁶ Cornelia Sabiiti, the Executive Director of the PPDA presented a Powerpoint entitled 'Performance of the Public Procurement and Disposal System in Uganda' at the Public Procurement Symposium & Exhibition, 19th to 20th September 2012. The information in this presentation is reinforced in the PPDA's public announcement supporting the 2012 Public Procurement Symposium & Exhibition, published on Wednesday September 19, 2012 in New Vision (PPDA Supplement 33).

the budget estimate (monetary allocation for the contract) and only 29.4% of the contracts were completed within the original contract time; 99.3% were over budget and 71% were over time and late.

Beyond this, the PPDA's 2010 Procurement Integrity survey reports that suppliers spend up to 20% of contract amounts on corrupt payments, up from 10% in 2008. This amounts to about \$240 million annually in bribes. Such problems exist despite the many 'best practice' reforms introduced in Uganda. This is reflected in comments from Anja Kramer of KfW and Howard Centenary (from the World Bank) who note that various new mechanisms are not working well (the limited parts of reform are shown in italics, added by the authors for effect):³⁷

"[The] [e]stablishment of a procurement grievance handling mechanism is another achievement... However, the use of this grievance mechanism is still limited, with only about 30 complaints received annually at PPDA for possible fear of bidders being persecuted through denied future opportunities... PPDA has improved its monitoring system and has to date conducted 329 audits in 221 procuring agencies since its establishment in 2003... The task ahead is to increase monitoring and audit coverage to ensure that a substantial proportion of the budget expended through procurement is audited by both PPDA and the Auditor General... While these achievements are laudable, some challenges that constrain the achievement of the main objectives of value for money and efficiency in service delivery still remain. Corruption especially through bribery in procurement is one of the major vices that impedes achievement of value for money ... Procurement delays also contribute to ineffective service delivery ... There are weaknesses in contract implementation especially in performance by contractors..."

These sentiments are reflected in various articles on procurement in Uganda, including Agaba and Shipman (2007) and Basheka (2008) who note that procurement laws are not being implemented in local governments (in particular). Basheka's survey across districts showed fundamental challenges were not dealt with, including the lack of functional and effective procurement and disposal units (created in name but with no appointments) and problems in carrying out market surveys (and ensuring local markets could facilitate the kinds of procurement being planned) and collusions in bid preparation among district staff. These kinds of constraints are reflected in the weak scores Uganda gets on OECD procurement assessments of capacity, operations, and transparency in the system. In 2007 the scores were 80 of 120 (or 66%) for these factors (averaging 2 out of 3 as a score in Annex 2). Given that laws satisfied 99% of OECD survey requirements (as shown in Annex 2), the gap between laws and the capacity to implement laws was 33%. The gap between laws and actual implementation is even larger, given that (as already shown in 2011) 99% of contracts were over budget, 71% were over time, and the

³⁷ New Vision, Wednesday September 19, 2012/PPDA Supplement 33.

average bid took 7 months longer to complete than targeted. This reveals a major challenge of reform implementation which is also borne out in Global Integrity data. This shows that Uganda scores much lower on questions asking about practice than it does on questions asking about legal reform (see Annex 3).

The situation is similar when looking at anti-corruption reforms. As already shown, Global Integrity give Uganda 98 out of 100 on the quality of anti-corruption laws. The country is in full compliance with 95% of the questions asking about the quality of laws. But it scores only 51 out of 100 when the Global Integrity survey asks about implementation of laws, with full compliance on only 11% of the questions about implementation and practice (see Annex 4). The gap between form and function is 47, which is nearly twice as high as it is in places like Sierra Leone (Kenya is at 30), showing that Uganda has the best anti-corruption laws in Africa and one of the poorest records of implementing these laws. This is a problem with real implications for Uganda. Costly corruption crises are commonplace, and corruption is considered pervasive. One needs only to look at recent newspapers to get a sense of the recent scandals and their implications on the government and economy:

- At least \$10 million of Global Fund monies were misappropriated in 2006, leading to constraints in the supply of malaria and tuberculosis drugs. The country also lost significant funding from donors because of this.
- The bicycle scandal of 2011 saw payments for 70,000 bicycles made without any bicycles being delivered.
- USh 60 billion went missing from the Microfinance Support Centre in a three month period in 2011.
- The Pensions Scandal of 2012 involved the loss of USh 169 billion meant to finance outstanding pension claims.
- In 2012 USh 5 billion of donor funds intended to fund the Peace Recovery and Development Plan for Northern Uganda went missing, causing a variety of donors to freeze development aid.

The variety of areas in which crises have occurred shows how widespread corruption still is in Uganda. Transparency International's Corruption Perceptions Index provides further evidence of this. The score was 29 in 2012 (out of 100), showing that the level of corruption is high. There has been a significant acceleration in corruption as well, and the country now sits at 130 of 176 countries (dropping from 111 of 179 in 2007). Reflecting on such situation, the think tank Global Integrity describes Uganda as the place where there has been "Tough Talk, Much Noise, No Improvement."³⁸ Ittner writes similarly: "This trend indicates that the perceived level of corruption has hardly, if at all, improved during the last decade despite numerous and highly publicized attempts at reform." (Ittner, 2009: 64).

³⁸ www.globalintegrity.org/node/385

Ittner notes that reforms have had limited success partly because they did not deal with the contextual realities of corruption in Uganda. He argues, for instance, that the main enforcement body is the police, which is widely considered one of the most corrupt entities in Uganda.³⁹ Ittner outlines various reasons why police corruption festers; including low pay levels, poor leadership, corruption at the top of the police force, political influence over key appointments, and more. He notes that government has adopted reforms designed to address these kinds of challenges in the police force, but with limited success—because these reforms were themselves not properly implemented. In 1996, for instance, the National Fraud Squad was created to investigate government and parastatal corruption cases. But “it suffers from lack of equipment and has only limited capacities and little incentives for accountable and transparent working practices.” (Flanary and Watt, 1999: 527; Langseth and Pezzullo, 2000). Ittner argues that, “the current consensus is that the squad remains largely ineffective due to these constraints and is unlikely to have any impact on the level of corruption” (Ittner, 2009: 86), which should make it clear that Uganda’s corruption problem will not be solved by creating new laws for the (flawed) police to (not) enforce.

4. A less limited reform agenda in the future

There are various ways that a reader could respond to the argument and evidence provided so far. Some may get stuck questioning the validity of individual indicators used to tell the story. This would be an unfortunate approach to take. While there are definitely questions to ask about individual indicators, the pattern of limited reform with gaps is not reflected in just one measure. Instead, it manifests as a pattern across multiple areas of reform. This pattern should be taken seriously, especially as it resonates with perspectives recently shared by government officials, civil society members, and external donors. Introductory quotes to this paper stand as examples:

- John Kiyaga-Nsubuga of the Uganda Management Institute⁴⁰ noted recently that, “On the one hand...the legislation is better, the monitoring and evaluation systems are better ... but on the negative side is the issue of impacts...That is where the problem is.”
- The journalist Oscar Otindo⁴¹ opines that Uganda faces the problem of “let’s pass new laws” where “Laws are being passed every single day yet the ones present are neither effective nor implementable.”

³⁹ This is reflected in Afrobarometer data and in government’s own data, like the 2003 National Integrity Surveys, which show that half or more respondents see the police as corrupt — given actual experiences of having to pay bribes (not perceptions).

⁴⁰ Page 8 of the interview transcript for Princeton University’s Innovations for Successful Societies program. Conducted by Andrew Schalkwyk on 1 December 2008. Available from www.princeton.edu/successfulsocieties

⁴¹ Article written by Oscar Otindo, *Major problems facing Uganda today* in the online *Africaw* on 9 February 2012. Available at www.africaw.com/major-problems-facing-uganda-today

- Roberto Ridolfi, the Head of the European Union Delegation to Uganda,⁴² stated that, “We need more action than talk. Uganda has the best Constitution and some of the best procurement laws, a robust public finance management system and institutions capable of administering sanction. Why are all these not working?”

Readers could read these comments and agree that some action is needed to increase the impact of Uganda’s reforms. A response of this sort could see proposals that look very much like the old reform ideas, however; with many new laws, best practice mechanisms and the like introduced as ‘solutions’ (much as one sees in Figure 1). It appears that such an approach is still prominent in the Ugandan context. For instance, the International Monetary Fund recently called for government to strengthen the Public Finance Bill to ensure more stringent sanctions against public officials involved in misappropriating finances. They also called for the creation of a Treasury Single Account to centralise fund flows. These ‘solutions’ resemble those introduced after prior crises; including the Anti-Corruption Bill and Whistle Blower Bill in 2008 (after the Global Fund scandal). These past ‘solutions’ were not properly implemented, however, and contributed to excellent looking systems and formal mechanisms that do not function and do not solve real problems. Proposing new externally devised ‘solutions’ for future reforms is likely to yield the same limited reform results and even increase the gaps between form and function (Andrews, 2012b).

Instead of proposing ‘more of the same’, readers might determine that a new reform approach is needed to build on the reform gains to date but also overcome the limits of past reforms and close the gaps that now fester. Such an approach is proposed in this final section. It builds on recent ways of thinking about doing complex institutional change and is called problem driven iterative adaptation (PDIA) (Andrews, 2013; Andrews et al., 2012). PDIA is a process of doing reform that involves three key dimensions:

- It is problem driven.
- It emerges through step-by-step activities with rapid, results-oriented learning.
- It involves broad sets of agents from the outset.

4.1 A problem driven reform agenda

Uganda has shown a predilection for adopting ‘best practice’ type reform solutions that look impressive but often fail to work. Recent research suggests that such

⁴² Comment at a May 6, 2013 workshop on “Promoting Public Sector Accountability in Uganda”. Reported in an article in the East African entitled ‘Donors: Uganda Reforms ‘not good enough’ by Emmanuel Mulondo, May 11, 2013. Available at www.theeastafrican.co.ke/news/-/2558/1849514/-/ka7942z/-/index.html

reforms often fail to address the real problems in complex contexts, or are beyond the local contextual capacity to implement, or face too much political opposition in implementation. All of these factors seem to play a role in limiting the success of Uganda's reforms to date, which suggests that a new approach is needed. This new approach should be less focused on adopting external solutions and more on solving problems that local agents care about. A focus on problems does three things. First, a clearly defined problem helps to draw the kind of attention and introspection needed to make institutional reforms work. Second, problems focus a search on solutions that will actually work in a given context (where success is measured as 'problem solved' rather than 'solution adopted'). Third, problems are the rallying point for creating effective coalitions commonly required for public sector change.

The proposal at hand is to use some of the gaps identified in this document as 'problems' that allow entry points to deeper and more meaningful reform in the future (see Table 2). This could be the gap between planned programmes in the National Development Plan and their actual execution, or it could be the current gap between formulated budgets and actual budget outcomes, or it could be the gap in revenue collection (between what is needed to foster more fiscal independence and what is actually currently being collected). One could also identify gaps in the areas of procurement and corruption that relate (for instance) to the time and cost of procurement, provision of key goods and services (like textbooks or medicines) or poor record keeping.

The first step in problem driven reform would involve 'constructing' the problem – or packaging it in a way that ensures it gets the attention it demands. This packaging could centre on using data and other evidence to show the extent of the problem and constructing a narrative that cannot be ignored and that ensures the problem is prioritised as a focal point. This narrative tells the story about how severe the problem is, why it matters, and what it will look like when the problem is solved. This is not a step that should be taken for granted and is not a step that one sees in evidence in most of Uganda's public sector reforms of the past. For instance, the revenue administration reforms were hatched in the early 1990s as a direct response to the problem of low revenue collection and high levels of fiscal dependence. The problem was not properly constructed, however, into a story that had a chance of surviving the first few years of the URA's mandate. After that time it seems that the imperative of collecting revenue was forgotten and the focus shifted to creating an impressive looking organisational façade behind which officials could pursue other interests.

Right now, however, one could re-frame the reform focus by using data to re-construct the problem of low revenue collection and fiscal dependence as shown in Table 3. This kind of problem construction could be used to invigorate reforms that build from where Uganda currently is. For instance, the PPDA could use some of its new data to identify a particular problem like the average amount of time it takes to complete a procurement transaction. They could note that the current time is 5 months over the legal requirement and could set a target for 'problem solved' being

an average time that complies with legislation. Once constructed, the problem would become the basis of communication about reform. A communications strategy would be required to draw key stakeholders into the reform process and to ensure one has enough authority to start effecting real change. This kind of communication strategy often begins with a stakeholder analysis where reformers clarify whose support they actively need and whose potential resistance they need to manage.

Table 3. A proposed example of a ‘problem’ being constructed

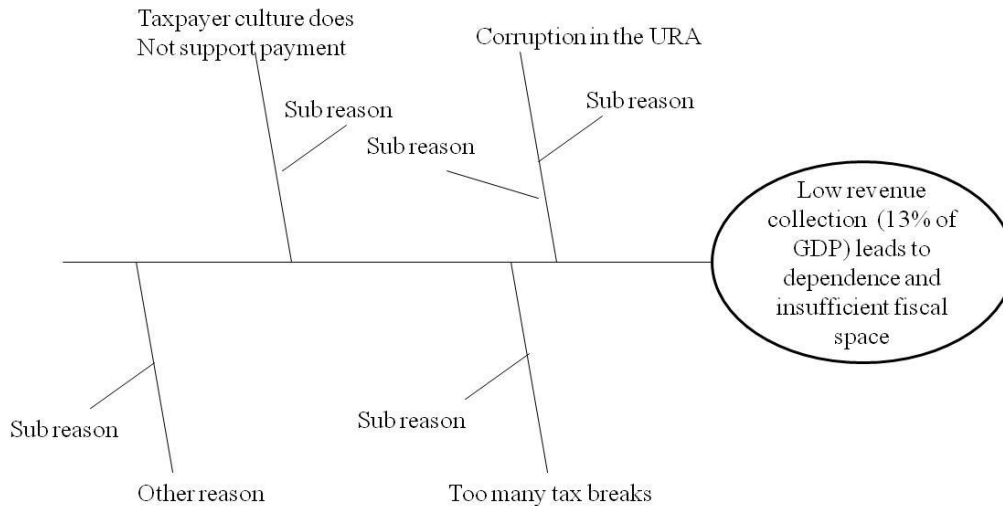
Basic problem	Data to reflect the severity of the problem	Why does the problem matter?	What would the problem look like solved?
Revenue collections are low	Collections have been at 13-14 % of GDP or below for a decade, compared with rising collections that exceed 20% of GDP in most African countries now	Domestic collections currently only fund about 70% of budgeted funds, <i>resulting in continued dependence on foreign finances</i> Budgeted funds are insufficient (about 19% of GDP, 3% lower than the average in Africa) to allow government to address social and infrastructural demands, such that <i>low revenues are a handbrake on development</i>	By 2020 the tax to GDP rate would be at 20%

While pursuing such communication, reformers should also be initiating a process of finding contextually relevant solutions to the problem at hand. Given that the problems have not been solved by externally sourced solutions in the past (given the evidence of gaps following such reforms, which are common in many countries⁴³) it should be accepted that a local process of finding and fitting reform is required (and not a ‘simple’ reform solution in itself). The first step in this process would involve ‘deconstructing’ the problem under consideration. This requires using a tool like the problem tree or Ishikawa analysis; where one identifies the various causes of the complex problem. Figure 2 shows a potential problem tree diagram related to revenue reform in Uganda, with the ‘tree head’ providing a clear statement of the problem at hand and why it matters. The diagram allows one to nominate many possible reasons why the problem is festering, meaning that many different perspectives can be accommodated. In respect of revenue management in Uganda, for instance, one might say that the low collections are caused by corruption in the URA, a culture of no payment, too many tax breaks, and other reasons. On each of these ‘branches’ one could identify further sub-reasons that detail these reasons. For example, there are many possible factors that contribute to corruption in the URA

⁴³ External ‘solutions’ are often adopted because outside messages say that they are the ‘right’ reforms to adopt. But they cannot be implemented because of on-the-ground realities – norms are not the same in the targeted setting, capacities do not support the new best practice, and political pressures often make the proposed change impossible. Under such conditions one should expect decoupling—where the new practice is adopted in name but operational systems and behavior remain the same. See Andrews (2011; 2012b; 2013).

(including salary levels, discretion of tax collection processes, failure to follow up on questionable transactions, and more). Identifying all of these branches and sub-branches helps one break the problem down – given how it plays out in the Ugandan context – and then helps to think about where, when and how to intervene.

Figure 2. A proposed example of a problem being ‘deconstructed’: revenue collection



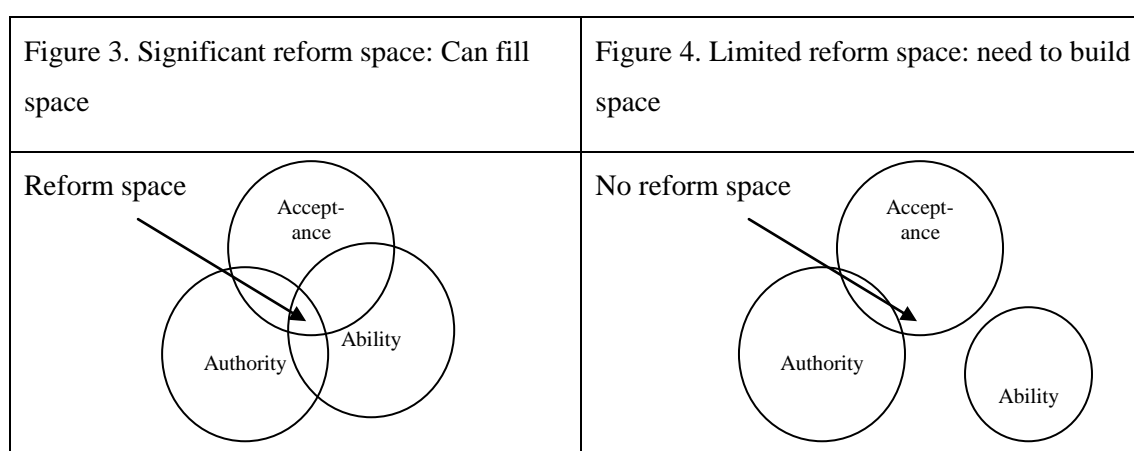
4.2 An agenda of step-by-step activities with rapid, results-oriented learning

The kind of analysis implicit in a full problem tree analysis should be done in teams of Ugandan officials (the type of agents who should be involved are discussed in more detail later in this paper). Such analysis shows the complexity of problems and should make it apparent that external best practice ideas never provide ‘the solution’ to the complex problem. A semi-autonomous revenue agency cannot address the informality issue undermining revenue collection, for instance, or solve problems of locally accepted corruption. These dimensions of the problem – and others – can only be effectively addressed through a process of finding and fitting locally relevant solutions. Given that these solutions have not emerged in the past – evidenced in the limits and gaps already discussed – Uganda probably needs an iterative process of finding and fitting. This would involve iterative experimentation with multiple options, and learning about what works and why (instead of a common process that identifies one answer upfront and then embarks on a fixed project schedule to adopt such solution, which often ends up limited).

This process begins with brainstorming about the entry points for reform. This involves asking serious questions about the contextual space for doing reform on different ‘branches’ of the problem tree. Some ‘branches’ would allow more active engagement than others, given that the building blocks of change are already in place. Past research suggests that these building blocks include (i) political authority supporting change, (ii) acceptance of the need to change, and (iii) the ability to actually come up with new ideas and implement such (Andrews, 2008; 2012a;

2012b). Figures 3 and 4 illustrate the idea that reform and change are possible only where there is sufficient authority, acceptance and ability – combining to create ‘space for change’. In such situations one can actively experiment with new ideas. Where there is no overlap between the three building blocks one cannot immediately start with introducing new ideas and instead one should work to establish and grow the ‘space for change’. In Figure 4, for instance, there is obviously a dearth of ability, which is compromising the reform space. A reform agenda in this context would begin by building some basic abilities to grow the reform space (not with an actual ‘reform’).

This might seem a simple observation, but the key takeaway is that reform sometimes starts with introducing new ideas into a pregnant space (as in Figure 3) but often reform needs to start with creating the space itself (as in Figure 4).



This kind of contextual analysis is more art than science; but it is designed to help reform teams identify where they can enter on the problem tree and what the first steps of such entry should look like. The team might determine that there is space to introduce reforms to deal with tax breaks, for instance (given that authority, acceptance and ability are in place) but they might conclude that there is no such reform space to address issues of informality and URA corruption (possibly because they do not have authority to act). Given such conclusions, they could agree to start aggressive reforms in the area of tax breaks and to start building authority to create the reform space needed to address the informal payments and URA corruption issues.

Once this kind of contextual analysis has been done, the team should be encouraged to continue brainstorming about potential interventions they could adopt, quickly and with existing resources, in each area. One approach to this brainstorming draws from techniques used by the Rapid Results Institute. It has the team note what success would look like in each area of reform and when this could be meaningfully achieved. Then the teams identify steps that they think would be needed to achieve such success, working backwards from the end goal to the present in three month increments. Teams should be encouraged to present two or three pathways in this

exercise, where they propose different sets of ideas for reform. They could set a goal of garnering authority to address corruption in the URA (from the President, Minister of Finance and URA head) in six months, for instance (given that this authority is needed to foster full-fledged reform). They could simultaneously identify the goal of reducing tax breaks by 50% in a year's time (with the idea that revenue collection would increase a year later, as in Table 4). Working backwards, they might identify that the last step in one 'pathway' towards such process would be 'passing legislation that reduces specific tax breaks'. The step before this might be drafting a formal bill for the legislature (in which full details are provided about the tax breaks to be reduced). The step prior to this might involve agreeing the precise tax breaks to eliminate, in a formal document approved by key decision-makers in the executive. The step prior to this would require doing a careful analysis of all tax breaks and proposing which ones to eliminate (based on clear criteria). An alternative pathway could focus less on doing an analysis of tax breaks and rather stress enforcement of tax audits that currently find companies abusing existing tax breaks (which might itself lead to lower revenue losses from existing tax breaks).

Table 4. An example of activity identification, related to elimination of tax breaks

	5. What step would you have taken first?	4. What 'step' would you have taken before that step?	3. What 'step' would you have taken before the last step?	2. What would your last 'step' look like to achieve this success?	1. What would 'success' look like and when could it be achieved?
Pathway 1	Doing a careful analysis of all tax breaks and proposing which ones to eliminate (based on clear criteria); 3 months from now	Agreeing the precise tax breaks to eliminate, in a formal document approved by key decision-makers in the executive; 6 months from now	Drafting a formal bill for the legislature in which full details are provided about the tax breaks to be reduced; 9 months from now	Passing legislation that reduces specific tax breaks; 12 months from now	Tax breaks are reduced in value by 50% in a year's time; resulting in more revenue collections in two year's
Pathway 2	A stock take of company audits is done, and list of all companies abusing tax break provisions is published; 3 months from now	Penalties are levied against companies in respect of all outstanding issues in audits ; 6 months from now	Court proceedings and other remedial actions are initiated to deal with most complex cases; 9 months from now	A report is published and presented in Parliament showing follow-up results for 100% of all tax audits in companies; 12 months from now	

This kind of exercise ensures that a reform agenda emerges that is locally relevant and problem driven, and tied to results that are not too distant. It allows reform teams to map out a reform agenda for a measured period, but not in any kind of overly determined fashion. It also gives reform teams their 'first steps' and a time horizon for achieving such. This is vital, as it becomes the basis for real action and

implementation and ensures that reform thinking is quickly translated into reform engagement and results.

The reform teams would mobilise real action to take their first steps on both pathways, probably through two sub-teams charged with doing the identified tasks (the analysis of tax breaks and the stock take of tax audits on companies). Coaches would be used to ensure that the sub-teams work aggressively to achieve the tasks in the time allotted, breaking even these tasks down into smaller weekly tasks for individuals to do and then brokering regular team meetings where all members would report back on their progress. These report back sessions are designed to ensure rapid feedback about the reform process (what is working, what is not working, why, and what can be done to ensure success). The rapid feedback allows for on-the-job learning in the teams, promotes a vigorous momentum in the reform process, and ultimately helps to establish an adaptiveness in the reform teams (where they learn to identify and overcome obstacles in a systematic manner). At the end of three months, both sub-teams (or more, if there are more) report back on their results and what they have learned. They also have an opportunity to alter the 'next steps' reform designs they initially established to reflect lessons learned. Then they start addressing the second step and iteratively move towards the goal.

Table 5. An example of activity and learning along one of the proposed example pathways

	5. What step would you have taken first?	4. What 'step' would you have taken before that step?	3. What 'step' would you have taken before the last step?	2. What would your last 'step' look like to achieve this success?	1. What would 'success' look like and when could it be achieved?
Pathway 1	Doing a careful analysis of all tax breaks and proposing which ones to eliminate (based on clear criteria); 3 months from now	Agreeing the precise tax breaks to eliminate, in a formal document approved by key decision-makers in the executive; 6 months from now	Drafting a formal bill for the legislature in which full details are provided about the tax breaks to be reduced; 9 months from now	Passing legislation that reduces specific tax breaks; 12 months from now	Tax breaks are reduced in value by 50% in a year's time; resulting in more revenue collections in two years
Learning and feedback processes	Internal review sessions every two weeks	Full report on first step; review of next steps, every 3 months			

The rationale behind this iterative and experimental, feedback driven process is manifold. First, it recognises that past reform limits show that there are no routine 'solutions' and much learning is needed to find and fit relevant reforms in places like

Uganda. Second, it recognises that political support for reforms is usually limited (allowing small steps rather than large leaps) and grows with results (hence the importance of regular results, no matter how small, that show progress towards overall goals). Third, it recognises that capabilities to implement reforms are often limited and emerge on-the-job (through small steps in which groups can learn and grow whilst limiting the risk of costly failures associated with larger projects). Fourth, it recognises the fact that there are usually various ideas about how one should do reform and that successful reforms typically emerge as hybrids of a variety of ideas (with different 'pathways' allowing more learning and perhaps convergence on new solutions that could not be seen *ex ante*).

The iterative process should not be seen as something that necessarily takes long periods of time. In fact, the steps identified in the reform strategy should be tightly time-bound to ensure that results are produced in reasonably short periods. The step-by-step results and lessons guide next steps, and are the basis of building political support and growing capacity to act. If Uganda embarked on this process in a variety of reform areas the learning and results within a year would be substantial, and highly sustainable (given that the successes would have come from the work and learning of Ugandan teams). Theory shows that institutions emerge from these kinds of iterative processes, over time, given that those who have to implement and live with the new rules of the game are the ones who find such rules and fit them to their realities.

4.3 An agenda that involves broad sets of agents, from the outset

The discussion so far has alluded to various agents and combinations of agents needed to make problem driven iterative adaptation (PDIA) work in Uganda. Conventional reforms often come out of narrow groups in ministries like Finance or in offices like the PPDA, under the auspices of one or other key minister (like the Minister of Finance). PDIA requires having a broader engagement in teams and coalitions of reformers, from the outset. The broader groups are both technical (actual reform teams mentioned above) and political (coalitions of ministers and other political leaders who authorise and support the process).

Broad groups of reformers are considered necessary because change is demanding. Individuals and small, tightly knit groups of technical specialists are unlikely to have all the functional attributes required to make change happen. For instance, those who design reforms are seldom the ones who will implement reforms. The latter group of distributed agents is seldom engaged in thinking about reform ideas, however, and is rather an end consumer of decisions that they often disagree with and find difficult to implement. Research shows that reforms often fail because distributed agents (like procurement officers in line ministries, local government tax collectors, and others) are not involved in the reform design process. Those who design reforms in central offices (like procurement bureaus or revenue agencies) in capital cities do not know

the political or capacity constraints faced by distributed agents and produce a reform that this latter group cannot (or will not) be comfortable implementing.

Addressing this requires having multi-agent groups involved in reform from the start, and combining in the step-by-step experimentation. Active multi-agency teams of technicians and coalitions of political supporters are needed – not small groups of technocrats in single agencies and singular political champions. Nine different roles must be satisfied when thinking of these teams and coalitions, which should be built in Uganda (Andrews, 2008; 2010; 2013):

- **Authorisers** allow the activities to take place; they are often political (in the guiding coalition, supporting the general exercise and checking in every few months) and administrative (facilitating day-to-day work and allowing the technical team members the time to work on the reforms, away from their day-jobs).
- **Motivators and inspirational** agents keep other agents moving ahead; they can also be in both the political coalitions and administrative teams, such that there is energy behind and within the change process.
- **Connectors and conveners** help to bring other agents together, in regular meetings and through arm's length collaboration; political connectors and conveners play an important role ensuring that the authorising coalition always includes the right people, and administrative connectors and conveners ensure that the right technical people are involved (to allow success in the step-by-step reform process).
- **Resource providers and funders** help to ensure that the teams and coalitions have the capabilities required to fulfill each step in the process; these capabilities include money, information, and time.
- **Problem identifiers and communicators** help to identify, construct and deconstruct the problems warranting change; they are likely to be both administrative and political, with the former group gathering evidence and packaging the problem (as discussed) and the latter group communicating the problem in a political manner to ensure it receives attention and is used persuasively to facilitate change.
- **Ideas people** are needed to deconstruct the problem, analyse it, and suggest potential solution pathways; these are mostly administrative people.
- **Implementers** are those who will have to implement and live with the new rules of the game that emerge from reform processes; they need to be engaged in the process so that they can inform others of the on-the-ground realities that complicate change processes and so that they can open doors for experimentation.

The process of building teams and coalitions that include these kinds of agents is crucial to an effective reform process and to the success of PDIA. It should be done at the start of the process, before any problems are identified and before the process of deconstructing problems and looking for solutions even begins. Furthermore, the team and coalition structures cannot involve just one ministry or organisation as public sector reforms are cross-cutting. Also, the team and coalition structures should be dynamic, as reform demands change.

5. Conclusion

This paper intends to contribute to the institutional reform discussion that is obviously ongoing in Uganda and has consistently identified gaps and limits. A recent contributor to this discussion is Karakire, who notes that “Developing countries, Uganda inclusive, have often looked abroad for ideas about how to reform... However, these processes have often been disastrous. Yet, no one seems to possess a coherent explanation as to why they should fail with such predictable regularity.” (Karakire, undated: 1). The current paper offers an explanation for the failure that has been observed: reforms are being introduced to make government look better, based on externally defined best practices. It also offers an empirical way of assessing the gaps and limits produced by such reform approach: metrics and stories are used in all five areas of analysis to show gains, limits and gaps. Finally, it proposes that Uganda can do better with a new reform process.

This paper began by noting that Uganda has been a public sector reform leader in Africa. It has pursued reforms actively and consistently for three decades now, and has produced many laws, processes and structures that are ‘best in class’ in Africa (and beyond). The problem is that many of the reforms have been limited to these kinds of gains – producing new institutional forms that function poorly and yield limited impacts. Various kinds of data showed – in various areas (civil service and public administration, public financial management, revenue management, procurement, and anti-corruption) – that laws are often not being implemented, processes are being poorly executed, and there is insufficient follow-up to make sure that new mechanisms work as intended. The paper suggests that government should re-frame its reform agenda to address these limitations and close the gaps between what Uganda’s system looks like and how it functions.

The proposed approach to doing reform is called problem driven iterative adaptation (PDUA) and builds on past reform activity (rather than proposing an entirely new set of solutions). PDIA will require Ugandans to work together and own their reform processes more actively than ever, coming to terms with the problems they face and working iteratively – in broad groups – to find and fit local solutions to these problems. The PDIA approach is quite different from typical project processes and it is true that development organisations and governments in developing countries might have a tendency to promote solution-led processes that appear more controlled. However, there are many examples of interventions by development

organisations and developing countries where PDIA-type work is ongoing and is yielding far-reaching results. Princeton University's Innovations for Successful Societies database is full of more successful public sector reforms that have emerged from PDIA-type processes; where they are driven by problems, take shape through iterative step-by-step engagements that are both flexible and foster learning, and engage multiple agents. Examples of these kinds of interventions (though not called PDIA) include the development of anti-corruption interventions in places like Botswana and Indonesia, the Imihigo local government performance initiative in Rwanda, and a slew of other cases (Andrews, 2013). Uganda could be one such case in future, and needs to be if it is to close the gaps between its past reform achievements and current governance realities.

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Annex 1. Average PEFA scores for different dimension types, 2006, 2009 and 2012

Year of PEFA assessment	Average score on de jure dimensions (quality of laws)	Average PEFA score overall	Average score on de facto dimensions (quality of actual implementation of processes)	Year of Open Budget Index (OBI) assessment	Average score for upstream OBI transparency (transparency in formulating budget and communicating spending plans)	Average OBI score overall	Average score for upstream OBI transparency (transparency in executing budget and communicating spending results)
2006	2.2	2.1	1.7				
2009	2.6	2.5	2.0				
2012	2.8	2.5	2.0	2012	73	65	48

Annex 2. Results from the 2005 and 2007 World Bank and OECD procurement assessments

	2005	2007	Change	Major achievements
I. Legal, regulatory framework	2.1	2.7	27%	
1. Legal, regulatory framework	2.5	2.93	20%	Tender documents have been updated <i>but</i> they still lack updated specifications and other details.
2. Implementing regulations, documentation are provided	1.7	2.5	50%	Regulations, tender documents and guidelines have been created/revised and are more compliant with internationally accepted practice.
II. Institutional framework and management capacity	1.4	1.9	35%	
3. Integration, mainstreaming of system in governance framework	1.5	1.5	0%	<i>No improvement</i>
4. Normative, regulatory functions assigned	2.5	2.75	10%	PPRA is staffed appropriately <i>but</i> lacks other resources to function effectively.
5. Institutional development capacity	0.25	1.5	500%	New website exists and a journal is being introduced <i>but</i> both are still not fully functional. New IT system has been piloted and is due to be rolled out <i>but</i> is still not functional. Training is being provided <i>but</i> there are no assessments of impact.
III. Procurement operations and market practices	1.3	1.4	6%	
6: Efficiency of procurement operations in practice	1.5	1.5	0%	<i>No improvement</i>
7: Functionality of public procurement market	1.5	1.25	-17%	<i>There are insufficient private operators for many goods and services.</i>
8: Existence of contract administration, dispute resolution mechanisms	1	1.5	50%	New regulations and tendering documents have been introduced.
IV: System integrity and transparency	1.3	1.8	38%	
9: Effectiveness of control and audit system	0.8	1.6	100%	Audit reports produced <i>but</i> implementation of recommendations is “limited”, remains a problem. Manuals define audit process <i>but</i> many audits not properly submitted; responses to audits weak.
10: Efficiency of appeals mechanism	1.4	2.2	57%	New website established; most bids announced; authority independent in part <i>but</i> does not have own budget and is supervised by the Ministry of Finance.
11: Accessibility to information	2	2	0%	<i>No improvement</i>
12: Ethics and anticorruption policy and measures	1.6	2	27%	New laws require anti-bribery declaration and investigation of corruption; 4% of cases have been put forward to prosecution; shows legal mechanisms exist <i>but</i> “are poorly enforced”; Officials subject to formal Code of Ethics <i>but</i> verification is “weak.”

Source: 2004 Uganda Country Procurement Assessment Report, World Bank. www.wds.worldbank.org; 2007 Assessment of the Country's Procurement System. www.oecd.org/development/effectiveness/40778063.pdf

Annex 3. Global Integrity Assessments of Uganda's Public Procurement System

Area Evaluated	2007 Score (out of 100)	2011 Score (out of 100)
48. Is the public procurement process effective?	88	90
48a: <i>In law, regulations address conflicts of interest for public procurement officials.</i>	100	100
48b: <i>In law, there is mandatory professional training for public procurement officials.</i>	100	100
48c: <i>In practice, conflicts of interest regulations ... are enforced.</i>	50	50
48d: <i>In law, a mechanism monitors assets, incomes spending habits of ... officials.</i>	100	100
48e: <i>In law, major procurements require competitive bidding.</i>	100	100
48f: <i>In law, strict formal requirements limit the extent of sole sourcing.</i>	100	100
48g: <i>In law, unsuccessful bidders can instigate an official review of ... decisions.</i>	100	100
48h: <i>In law, unsuccessful bidders can challenge procurement decisions in a court of law.</i>	100	100
48i: <i>In law, companies guilty of major violations of procurement regulations (i.e. bribery) are prohibited from participating in future procurement bids.</i>	100	100
48j: <i>In practice, companies guilty of major violations of procurement regulations (i.e. bribery) are prohibited from participating in future procurement bids.</i>	25	50
49. Can citizens access the public procurement process?	70	79
49a: <i>In law, citizens can access public procurement regulations.</i>	100	100
49b: <i>In law, government is required to publicly announce results of... decisions.</i>	100	100
49c: <i>In practice, citizens can access procurement regulations within a reasonable period.</i>	50	75
49d: <i>In practice, citizens can access public procurement regulations at a reasonable cost.</i>	50	75
49e: <i>In practice, major public procurements are effectively advertised.</i>	50	75
49f: <i>In practice, citizens can access the results of major public procurement bids.</i>	75	50

Source: 2007 Global Integrity Assessment,

<http://report.globalintegrity.org/Uganda/2007/scorecard/64>; 2011 Global Integrity Assessment
<http://www.globalintegrity.org>

Annex 4. Global Integrity Assessments of Anti-Corruption Mechanisms, Compared

	Uganda	Kenya	Ghana	Sierra Leone	United States
Overall Global Integrity Score	72	68	67	64	85
Legal Framework	98	84	79	78	90
% Full compliance with questions about laws	95%	81%	76%	76%	90%
Actual Implementation	51	53	54	52	79
% Full compliance with questions about practice and implementation	11%	19%	19%	30%	49%
Implementation Gap	47	30	25	25	12

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