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The politics of core public sector reform in Uganda: Behind the façade

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Abstract

The Ugandan state presents an interesting puzzle for the advocates of public sector reforms (PSR). Whereas it has been subjected to several waves of reforms over the last three decades, these changed form but have generally not translated into significant changes in the functionality of central government. This research argues that answers to this conundrum are rooted in the country's political settlement. Drawing on ESID's expanded political settlement framework, the study finds that the last 15 years have seen Uganda's ruling elite exposed to unprecedented internal and external competition leading to a shift in the balance of power from dominant to vulnerable dominant political settlement. Although the president still wields significant power, this has been used to influence government agencies to meet the short-term needs for regime maintenance, as opposed to supporting the goals of PSR implementation. Almost all PSRs are donor driven and the government accepts them not so much as a development necessity, but mainly because they are accompanied by unearned resources that are easily diverted into oiling patronage networks that maintain the elite in government.

Keywords: Public sector reforms, political settlements, Uganda, PSR

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1. Introduction

While no state can boast of achieving full state-ness, in sub-African Africa, the majority of states fall short of fulfilling their fundamental roles, namely: firm control over their territory; ensuring security of citizens and property; and having the ability to extract resources and deploy them to promote inclusive development (Doornbos, 1990) No wonder many states in this continent have often been dubbed 'ramshackle' (Jackson and Roseberg, 1982) or 'collapsed' (Zartman, 1995). A series of reforms have been pursued since the 1980s with the view of enabling states in sub-Saharan Africa to perform the basic roles. Several scholars and independent analysts have lamented over the failure of public sector reform (PSR) to transform the functionality of the public sector in sub-Saharan Africa.[1] However, many of the previous studies address single PSR nodes, such as anti-corruption reforms, civil service or public financial management, thereby failing to provide a comprehensive account of the reported record of PSRs in the entire public sector. Taking the case of reforms targeting the Centre of Government (CoG) and implemented since the 2000s in Uganda, this research seeks to investigate the politics behind their varied performance using the political settlements approach.

1.1. Overview of public sector reforms in Uganda

Following independence in 1962, the government of Milton Obote, the first executive prime minister of Uganda, sought to consolidate the idea of a developmental state inherited from the departing colonialists. It transferred critical economic functions, such as cotton and coffee processing and marketing and production of consumer goods, to statutory bodies such as the Coffee Marketing and Lint Marketing Boards (Brett, 2006; Bigsten and Kayizzi-Mugerwa, 1999). In the late 1960s, Obote initiated a series of socialist strategies which were meant to further entrench the role of the state in the economy. In 1969 the president decreed that the government was to take a 60 percent stake in over 80 leading firms, including private banks (Ryan, 1973). The outcome of all these moves was an omnipotent state. More importantly, state agencies were not only deployed in the economic sphere, but also for political reasons: to marginalise certain sections of the population, such as the Baganda, that Obote's government did not get along with; this created discontent, which the army exploited to seize power in 1971. The Amin dictatorship that emerged destroyed the economy and caused a near collapse of the entire state apparatus. A series of short-lived governments that came between 1979 and 1980 did little to prevent the downward spiral of state collapse. By the time Obote returned to government in his second stint as president, the public sector was completely disorganised, whereby its decision-making processes were irrational, staff were mismanaged, there was weak accountability, public programmes were poorly designed, and public services poorly delivered.

To find a solution to this malaise, Obote II government's immediate action was to seek the assistance of the international financial institutions (IFIs) (Bigsten and

[1] For a general sub-Saharan Africa overview see: Chanie and Mihyo. (2013); and for Uganda, Andrews and Bategeka (2013).

Kayizzi-Mugerwa, 1999). The IFIs recommended a series of structural adjustment programmes (SAPs), including: (i) floating the exchange rate; (ii) the abolition of price controls on all commodities; and (iii) improving fiscal prudence through control of public expenditures and improving public sector accountability (Bigsten and Kayizzi-Mugerwa, 1999). However, this reform episode yielded limited benefits, as its implementation was disrupted by the civil wars which followed the disputed 1980 presidential elections. Obote's government soon abandoned reforms altogether, with the effect that by the time Museveni's Nation Resistance Army (NRA) took power in 1986 there was no budgetary discipline in government, inflation was rampant, the official (government) exchange rate was grossly overvalued, which prompted the creation of a more realistic private parallel window offering different rates, and export revenues had plummeted. Uganda's civil service in 1986 was demotivated, highly corrupt and inefficient (Andrews and Bategeka, 2013).

The World Bank and the IMF influenced the new NRA leadership, using carrots (cash) and sticks (e.g. conditionality), to implement the Economic Recovery Program (ERP), an extension of SAPs first introduced and aborted during Obote II's government. In May 1987 ERP implementation started in earnest (Bigsten and Kayizzi-Mugerwa, 1999; Robinson, 2007). The key components of this first wave of reforms under the Museveni government focused on stabilisation of the economy, resumption of growth and maintenance of a sustainable balance of payments. The programme entailed reforms of the public sector, exchange rate reforms and trade liberalisation. It is reported that these reforms succeeded in producing 'stable growth', with the initial growth rate of over 5 percent per annum recorded from 1987 to 1993 (Bigsten and Kayizzi-Mugerwa, 1999).

Initially a reluctant convert, due to his socialist roots, Museveni soon became an enthusiastic adopter of the neoliberal economic reforms. In part, this was a requirement for securing international financial support, but also because the underlying goals of IFIs programmes did not fundamentally diverge from those of the National Resistance Movement (NRM) as stipulated in its political manifesto – the so-called 'Ten-Point Programme' – that was crafted while still in the bush. Its main goals were to build a self-sustaining national economy through promoting specific economic strategies and overhauling of the old and corrupt public administration.

Therefore the NRM government and IFIs soon agreed on a major Rehabilitation and Development Plan (RDP) for the fiscal years 1987 to 1991 (Clark, 1992). The four-year plan set out primarily to stabilise the economy and promote economic growth; the government devalued the currency and committed itself to budgetary restraint. More specific goals were to reduce Uganda's dependence on external assistance, diversify agricultural exports, and encourage the growth of the private sector through new credit policies. In relation to public administration reform, the president gave his personal backing to the formation of a Public Service Review and Re-organisation Commission (PSRRC) in 1989, which was charged with reviewing the structure and functions of the civil service (Robinson, 2007).PSRRC produced a comprehensive report in 1991 with key recommendations in the following areas: restructuring and downsizing of ministries and agencies; retrenchment and voluntary redundancies of civil servants; progressive salary enhancements and monetisation of benefits; introduction of improved personnel management systems; and strengthening government capacity to implement the reforms. The government deliberated the report and endorsed its recommendations through the National Resistance Council in 1992. This culminated into the formulation of the Uganda Civil Service Reform Programme (CRSP) that received political approval in May 1993 and was launched with a World Bank loan. A semi-autonomous Civil Service Reform Secretariat was formed to manage the programme, staffed by expatriate advisers and government technocrats who received salary increments by way of performance incentives. The third round of reform under Museveni came in the later part of the 1990s, with the launching of the new Public Service Reform Programme in 1997. This mainly focused on improving pay for public service.

Scores of successes were initially recorded in all reform areas of the 1990s, but these were followed by reversals. For instance, reforms on reducing the size of the public sector managed to reduce civil servants by almost half – from 320,000 in 1992 to 160,000 by 1995 (Robinson, 2007; Kjaer and Katusiimeh, 2012). The army was also reduced by half. Government ministries were reduced by half and good progress was recorded in improving staff salaries. However, further reductions in civil service staffing were soon halted by the pressures of the universal primary education policy in 1997 that necessitated rapid recruitment of primary teachers throughout the country. By 2011 government departments and ministries had multiplied to the effect that Uganda had become the country with the third largest cabinet in the world after North Korea and Kenya (Andrews and Bategeka, 2013).

The fourth round of reforms started in the 2000s and these centred on a cocktail of public financial management initiatives and an emphasis on modern management practices, such as results-oriented management (ROM), as a means of generating public sector efficiency. Under ROM initiatives, government ministries, departments and agencies (MDAs) were required to plan, implement, monitor and evaluate performance on quarterly and annual bases. However, ROM reforms also yielded limited fruits. According to government's own assessment:

> the lack of strategic focus and clear linkages to sector development programs (SDPs) which aim at delivering social services appear to have engendered weak commitment and support for [these reforms] by both political and technical leaders and managers across Government. Consequently both Government and development partners (DPs) have been reluctant to support adequately the program for the past several years (Uganda Public Service Performance Enhancement Program, 2006).

Independent assessors have concluded that, while the latter rounds of PSRs in Uganda managed to change the nature/form of public sector institutions, they failed to fundamentally improve their functionality (Andrews and Bategeka, 2013; Guma, 2012).

2. Theoretical framework and methodology

The previous section has showed that PSRs that achieved positive results in Uganda were those implemented in the aftermath of Museveni's take-over in 1986. In spite of further rounds of reform, the results achieved are somewhat poor and, in some cases, deterioration has occurred following initial success in reform implementation. This section describes the theoretical framework and the research methodology used by the current study to explicate this state of affairs.

2.1 Political settlements and public sector reforms

A political settlement (PS) is described as 'the balance or distribution of power between contending social groups and social classes, on which any state is based' (Di John and Putzel, 2009). It emerges through a process of struggle and bargaining between elite groups. According to Khan (2010), the political settlement shapes the capacity and commitment of government and political elites to invest in institution-building and relationships that can underpin the development of countries. Khan identifies four types of PS, namely: dominant leader/party; vulnerable authoritarian; weak dominant party; and competitive clientelism. The dominant PS, whose defining characteristics are a high degree of internal coherence and weak opposition from excluded elites, avail ruling coalitions of space to develop and implement longer-term visions and invest in the development of state capabilities to realise these visions. Such conditions are likely to support the emergence of pro-reform coalitions. Conversely, the PS least ideal for PSRs is competitive clientelism, where the holding power of the ruling elites is under constant threat from their opponents in the opposition or within the party, thereby giving them no time to focus on developmental projects, including PSRs. The incentive of ruling coalitions under competitive clientelism is on implementing short-term moves to retain power.

It is argued that political settlements are not static, as countries can shed off some of the defining characteristics of one type and increasingly take on those of another. As illustrated in Figure 1, in 1986 Uganda started off as a dominant party PS; but, since the early 2000s, it has increasingly adopted features of competitive clientelism, whereby both the capacities of groups excluded from the coalition (horizontal power) and those of lower-level factions which support the ruling coalition from within (vertical power) have increased.

When the ruling NRA rebel outfit took power in 1986, a dominant party/leader form of political settlement emerged as it abolished other political parties from operating. It advocated for politics of consensus via the Movement system (no party/single party politics) and created a broad-based ruling coalition that comprised of key figures from the political and military wings of the NRA, members of other political parties who did not participate directly in the gorilla war, and leaders of parallel rebel groups that accepted to negotiate and join the new government. These principles of politics and

Figure 1: Uganda's political settlement

		HORIZONTAL DISTRIBUTION OF POWER: EXCLUDED ELITES	
		WEAK	STRONG
VERTICAL DISTRIBUTION OF POWER: NON-ELITE GROUPS	WEAK	POTENTIALLY DEVELOPMENTAL DOMINANT COALITION UGANDA (1986-2000) Longer-term horizons Implementation capabilities high	VULNERABLE AUTHORITARIAN COALITION
	STRONG	WEAK DOMINANT PARTY UGANDA (2001-DATE) Implementation capabilities weakened by multiple demands and 'blockers'	COMPETITIVE CLIENTELIST Shorter-term horizons: threat of powerful excluded elites Implementation capabilities weakened

Source: ESID workshops.

governance remained until the early 2000s, when elites increasingly challenged President Museveni's leadership and the NRM's hegemony (Golooba-Mutebi and Hickey, 2013). As elaborated below and in Figure 1, due to the increased agitation from within the ruling party (vertical power) and pressure from the opposition (horizontal power), the settlement has been shifting and tending towards competitive clientelism, with far-reaching implications for PSR implementation. Whereas reforms were successfully implemented while Uganda had the Movement political system, in which presumably 'everyone agreed on the basic principles' (Wang and Rakner, 2005), the heightened political competition seems to have caused a compulsion by the ruling elite to preserve political power taking precedence over their commitment to reform implementation.

Currently, NRM's ruling coalition is comprised of three levels of elites, as follows: an inner core, the intermediate circle and the outer circle. At the centre of power is the president himself; his immediate family, including the first son, wife and brother, all of whom hold influential positions in government; leading figures in the armed forces, as well as police; and powerful regional political elites, most of whom were central in the liberation struggle, 'who act as his local lynchpins in their areas of origin' (Golooba-Mutebi and Hickey, 2013). The intermediate circle comprises of both cabinet ministers and some of the high-ranking bureaucrats positioned in key government agencies. These are carefully selected on the basis of region, ethnic origin, and/or religious background, 'so that their constituencies can see that they are represented at the highest levels of government' (Golooba-Mutebi and Hickey, 2013: 17). The broader outer circle has a more localised network that involves state ministers, local elites that occupy political and administrative positions in local governments, leaders within the NRM party, traditional authorities, religious leaders, and some of the leading business personalities.

The membership and composition of the outer layer and, to some extent, the intermediate circle of the coalition, are in a continuous flux. This is mainly caused by party and general elections, whose outcomes are used by the inner core elite as the basis for admitting and exiting members of the outer layers. There has also been defection of high-ranking elites from the ruling coalition, mostly those with presidential ambitions who perceive Museveni as monopolising the position. Some formed their own political organisations, while others joined existing ones – something that has seen the opposition raising a credible threat to NRM's hold on power during elections (Golooba-Mutebi and Hickey, 2013).

The ruling elite's strategy for maintaining members of the coalition within its fold and winning the support of those outside the coalition relies on creating personalised channels between the targeted entities and State House, the home of the inner core members. The president's political strategy, the so-called Musevenism, avoids the use of public policies and political institutions, e.g. NRM party structures, to mediate official relationships between government and other entities (Rulekere, 2011). Interest groups like city traders, tax drivers, teachers and tribal leaders, among others, have their concerns addressed after meeting the president, rather than the respective ministries (Rulekere, 2011).As argued by another observer, such a strategy has clear political utility for inner core members: in the case of encounters with business entities, for example, 'it is a way of creating a private sector constituency that is grateful and loyal to the ruling party, particularly the president, and therefore most likely to become a source of campaign financing (Mwenda, 2006a: 10)'. The implications for public policy in the country are clear – official policies are replaced by (informal) directives that originate from the inner core of the ruling coalition. Political competition has also been accompanied by the adoption of populist measures and political horse-trading to 'pursue narrow political and sectional interests for survival, reward, and reproduction of their inner-circle and sociopolitical power bases' (Asiimwe, 2013). Therefore, because the ruling elite places its political survival above prudent economic and political administration, reform efforts – such as anti-corruption – which are perceived to undermine the regime's political support, are undermined or strategically deployed to help in consolidating its support base (Tangri and Mwenda, 2006).

The political settlement framework as described above helps in revealing how power relations among the elite influence the incentive for reform adoption and implementation. However, the framework underplays several forms and dimensions of politics that are significant in shaping the developmental capacity and commitment of government to reform. According to Hickey and others, this framework discounts:

> 'the role of transnational, national, as well as local actors; the extent to which ideas as well as incentives can shape political behaviour; and also the ways in which the tendencies that flow from political settlements become refracted

> in different ways through the coalitions and governance arrangements that form within specific sectoral or policy domains' (Hickey et al., 2015).

Looking at the experience of PSR in Uganda, this argument has analytic purchase, as illustrated below.

Scholars have historically placed emphasis on the role of context in explaining PSR performance (Yanguas and Bukenya, 2016). Karyeija (2012), taking the case of failed civil service reforms of performance appraisal, argues that the prescribed reforms were contradictory to Uganda's civil service culture, underpinned by an unequal distribution of power based on the primordial features of tribe, clans and religion. He argues that, in general, 'African values', such as gifting, reciprocity, ethnic identity and respect for those who are older, undermined the effectiveness of reforms, since such values are associated with fear of innovation.

Another group of scholars has argued that it is donor agencies – through their funding in the form of foreign aid and debt relief – which have the keys to successful reform adoption, especially in aid-dependent countries. Donors can use the power of the purse to direct the implementation of PSRs. In Uganda between 1986 and the 2000s, over 50 percent of the national budget was financed by international donors. Some observe that the economic and administrative reforms of the 1980s and 1990s were successfully implemented in Uganda because of donors' close watch (Robinson, 2007). However, donors took a hands-off approach in the 2000s, deciding not to compel Museveni's government to implement reforms consistently (Tangri and Mwenda, 2006). This is the time when the Paris Declaration on Aid Effectiveness, emphasising country ownership of development, was in vogue, with Uganda portrayed as a model for other developing countries. Donors are accused of continuing to fund the government, even when they realised that state elites were instrumentally using reforms for their own enrichment and politicking. Aid provided the government with 'unearned revenue', which enabled it to survive without having to undertake the necessary administrative and economic reforms that come with negotiating taxes with citizens (Mwenda, 2006b) It is argued that countries that successfully implement PSR are those whose internal challenges compelled political leaders to look at reforms as the only option to survive economically and politically (Yanguas and Bukenya, 2016). Indeed, the first wave of reforms under the Museveni government was successful because the government 'embraced liberal reforms out of economic desperation' (Mwenda, 2006b: 7).

Therefore, as suggested by Hickey and colleagues, an extended political settlements framework – political settlement plus – which captures these extra variables has a more analytic traction. In the next subsection, the methodology employed in this study is discussed.

2.2 Research methodology

As outlined above, this study investigates the politics of variations in the effectiveness of PSR implemented in the public sector or the centre of government (CoG). It is hypothesised that the effectiveness of CoG is based on the principles of management and compliance. While *management* is understood as the ability to guide and regulate the administrative conduct of the public sector, *compliance* relates to the ability to identify and sanction deviations from the norms regulating the administrative conduct of the public sector. The management-compliance distinction is made not only in recognition of the fact that the two domains received specific public sector reforms, but also that they represent distinct policy domains, with identifiable coalitions and governance arrangements. To obtain a holistic view of the PSR effect on CoG, this study examined each of the two domains and their respective nodes. Three types of reforms can be discerned in the management domain, namely: public sector coordination; public finance management; and public/civil service management. For its part, the compliance domain has anti-corruption and auditing reforms. The intervening factors likely to affect core public sector effectiveness are the various approaches to PSR, as well as the commitment of elites or the political will behind these reforms.

This largely qualitative study drew on both primary and secondary data sources. Primary data was collected between November 2014 and April 2015, through 20 in-depth elite interviews with officials from the institutions representing the five public sector nodes outlined above. Information on public sector coordination was obtained through interviewing officials from the Office of Prime Minister and the National Planning Authority; public finance management information was obtained through discussion with officials in the Ministry of Finance Planning and Economic Development (MoFPED); public service management information was obtained through interviews with the Ministry of Public Service; auditing drew from discussions with Office of the Auditor General employees and the MoFPED; while information on anti-corruption was obtained via discussions with officials from the Inspectorate of Government (IG), parliament and civil society organisations. Secondary sources were mainly published reports and newspaper articles.

3. Public management reforms

The management domain has three related nodes, namely; public finance management; public sector coordination; and civil service management. Reforms for finance management are aimed at enabling the development of sound national plans and ensuring that ministries, departments and agencies (MDAs) are allocated sufficient resources through the national budget to execute their mandates. Public/civil service reforms are meant to ensure that MDAs are adequately staffed and that public servants follow their performance plans and agreements. Public sector coordination looks at the overall coordination and monitoring of government business to ascertain that targets in the national plan are being met. We analyse each of these nodes in turn.

3.1 Public sector coordination

The reforms targeting the coordination function in the public sector are among the most recent in Uganda, having started in the last 15 years. It was only in 2003 that cabinet approved a coordination framework to ensure that all government programmes are monitored and evaluated in a rational and synchronised manner. Prior to this period, the coordination function was not centralised, although the Ministry of Finance was seen as the de facto leader of government business by donors subscribing to the Paris Declaration on Aid Effectiveness. Currently the Office of the Prime Minister (OPM) is mandated by Article 108A of the 2005 constitution to be responsible for the coordination and implementation of government policies across ministries, departments and other MDAs. However, in practice, this role is shared among three other institutions, namely: the Office of the President; the Ministry of Finance Planning and Economic Development; and the National Planning Authority (NPA).[2] For example, the Office of the President duplicates the monitoring function, with parallel structures for monitoring key government programmes and tracking the implementation of cabinet decisions up to the local level through the resident district commissioners (RDCs).[3] In addition, the National Development Plan Mid-term review[4] found that, despite having the mandate, OPM was not in charge of the roles of assuring quality and validating sector work plans, budget framework papers, or policy statements. Instead, the MoFPED was executing this through its Budget Monitoring and Accountability Unit (BMAU) that was set up in 2008. For its part, the NPA has a broad mandate to produce comprehensive and integrated development plans for the country. In a direct clash with the OPM mandate, the NPA Act specifies that, the Authority shall 'monitor and evaluate the effectiveness and impact of development programmes and the performance of the economy of Uganda' (Booth and Nsabagasani, 2005: 18). Clearly, the presence of multiple institutions on the coordination node breeds conflict and unnecessary duplication. However, this state of 'uncoordinated coordination' is rational and functional to the members of the ruling inner circle, who use it to maintain their gaze on government business.

In Uganda, challenges around harmonising roles and functions for coordination are not caused by a lack of legal and policy frameworks, as these are in place. Rather, they are a result of the political strategy of the inner circle elite to assign multiple agencies responsibility for the same function as a means of keeping tabs on the dealings within government. In an environment where government officials and politicians are not fully trusted by the ruling elite, this acts as an insurance policy for the elite, in that one agency can seamlessly take over the functions of another if required. Confessions of the former prime minister, who was sacked in 2014, gave credence to this opinion. He claimed that he lost his job for proposing reforms to streamline the coordination of government operations (Kaaya, 2015). The premier is

[2] Mid-Term review of the Uganda National Development Plan. Political Economy Thematic Report 2013.
[3] Uganda National Policy on Public Sector Monitoring and Evaluation (2013); RDCs are the official representatives of the President in local governments.
[4] Mid-Term review of the Uganda National Development Plan. Political Economy Thematic Report 2013.

cited to have proposed harmonising the role of supervision and monitoring of government business by making RDCs answerable to the OPM instead of the President's Office, as well as creating the position of deputy head of public service, also under the OPM, to enable the OPM to monitor civil servants closely. He claims that the president and his confidants in the inner circle did not take these proposals in the spirit of improving government efficiency. Instead they interpreted his push as a political strategy for 'preparing ground for launching [his] campaign' (Kaaya, 2015) and ultimately snatching the presidency. More specifically, it was feared that the premier's proposals would 'create a parallel government' (Kaaya, 2013) by sidelining the Office of the President from government business. Unsurprisingly, his replacement is considered to be a more diplomatic and loyal NRM cadre, with no presidential ambitions.

Attempts to minimise duplication among the competing MDAs have been limited to the requirement that the four institutions are members of the National Monitoring and Evaluation Technical Working Group, which brings together all MDAs, civil society, development partners and academic institutions to discuss and share information about monitoring and evaluation in the public sector. They are also represented on two technical sub-committees, one on performance monitoring and oversight, and the other on evaluation. These efforts are clearly inadequate. The mid-term review of the NDP revealed that institutional rivalry among these agencies continues to derail the full operationalisation of the NDP M&E framework (Delta Partnership, 2013).

Therefore, the conclusion under the coordination node is that substantive coordination reforms have not materialised in Uganda, due to the competitive dynamics within Uganda's ruling coalition. Members of the ruling coalition are suspicious of each other, with the president resisting moves that might empower individuals known to nurse ambitions for challenging him. Therefore, whereas the function of coordination is legally under the mandate of the OPM, in practice it is dispersed widely among several other institutions as an insurance policy in case the former proves too powerful for the presidency to control.

3.2 Public service management and HR reforms

The Public service management reforms on which we focus are reforms captured in the Public Sector Reform Programme (PSRP) of 2005/6-2010/11 – reforms that coincided with the shift in the political settlement. PSRP was a programme worth US$35 million, funded by the World Bank, UK-DFID, Denmark, Irish Aid and Austria (World Bank, 2006). In the spirit of donor harmonization, PSRP funding was in the form of a sector-wide approach (SWAp), whereby these different donors contributed to a common pool, with the only condition that the government earmarked these resources for the public service sector. According to the World Bank, supporting public service management reforms was necessary to create the effective leadership and management critical for the successful implementation of the Poverty Reduction Support Credits (PRSCs) and sector investment credits for Uganda (World Bank, 2006). The PSRP sought to address several stubborn public sector challenges in

Uganda, namely: skills gaps and weak management; weak performance and accountability; inefficient and over-extended public organisations; a disabling work environment; poor pay; and creating sustainable support for reform among political and technocratic leadership. Some of the measures put in place to achieve these goals included: the implementation of result-oriented management (ROM) across the public service and the related enactment of client charters and performance contracts; enhancing the inspection of MDAs and local governments; the introduction of an incentive and sanction framework in the form of conducting staff performance appraisals; fully capturing the establishment wage bill in the Integrated Personnel, Payroll and Pension System (IPPS); as well as improving the policy, institutional, and regulatory environment of public service delivery institutions, among others.

3.2.1 Performance of public service reforms

Uganda has a strong legal framework and elaborate guidelines for the implementation of public service reforms. The legal frameworks guiding operations of the public service in Uganda are the 1995 Constitution Chapter 10 and the amended Public Service Act of 2008. The public service Standing Orders of 2010 provide elaborate guidelines to operationalise these legal documents. However, the World Bank, one of key architects and funders of PSRP, recently rated the performance of the project as ‘moderately unsatisfactory’ (World Bank, 2015), with only a few successes recorded in the area of transparent and meritocratic recruitment system across the public service, whereby 100 percent of all government jobs are now filled through open competition. For the large part, however, performance crises, incompetency, poor accountability and declining service delivery have continued to bedevil Uganda’s public service. Some poorly performing ministers, permanent secretaries and other senior civil servants have escaped being reprimanded, contrary to the principles of performance contracting. There are huge salary disparities between public service organisations and semi-autonomous government agencies, which adversely affects the morale and commitment of mainstream public servants (BMAU, 2015). Moreover, low pay has caused a failure to attract competent and highly skilled employees into the public service. A case in point is the Directorate of Public Prosecutions (DPP), which has failed to fill several vacancies for state attorneys, including experiencing a high turnover of its personnel, due to poor pay. Qualified lawyers prefer to work in the private sector, where they are highly remunerated. Besides, low pay to public servants is believed to cause absenteeism, low morale and a lack of discipline, and to breed corruption among public officers, since some public servants may use it as a coping mechanism in circumstances where the cost of living is higher than their salaries (MoPS, 2011). The ensuing discussion identifies and assesses the key factors that account for this dismal performance, including the nature of the groups that have an interest in such reforms, and the coalitions they form to achieve or frustrate change.

3.2.2 Explanations for public sector reform performance

The management system which allows the NRM government to thrive in an environment of heightened political competition is contra to the Weberian approach to public service, in which civil servants are subjected to a meritocratic system of recruitment, promotion and and availability of predictable long-term careers and rewards (Evans and Rauch, 1999). This is because Uganda's ruling elite prefers a more politicised public service, in which government officers are deployed to serve the interests of the ruling party. The president is legally allowed to participate in the selection of civil servants and often creates excuses to allow him to meddle in the affairs of the civil service, thereby taking responsibility away from independent bureaucrats. Several years after being in power, the president accuses civil servants – especially from the judiciary, local governments and, until recently, the police – of being partisan and hostile to the ruling party (Kamugisha, 2015). According to him,

> 'much of the civil service is of the old mentality. Those who are not corrupt are ideologically disoriented. This affects the tempo and depth of implementing the NRM programmes. I patiently nursed this problem until now, when NRM cadres have matured to take over permanent secretarial responsibilities' (The New Vision, 2007).

In districts where the NRM lost elections, President Museveni would accuse technocrats, especially chief administrative officers (CAOs), of conniving with the opposition parties to deny his party victory (Awortwi, 2013). It is for this reason that in 2007 the government decided to recentralise the appointment of senior local government bureaucrats such as CAOs, deputy CAOs and town clerks (Awortwi, 2011). Therefore, the ruling elite has had to deal with this 'problem' through politicised deployments, which are actually made possible by the law that gives the president authority to appoint senior government staff above the level of commissioner in MDAs (UDN, 2013). Thus, the president is able to recruit and deploy regime-compliant officers from district level to CoG and semi-autonomous agencies. Since the early 2000s, the president has been appointing his comrades from the army to lead the police force. In addition, several staunch supporters of the NRM have been appointed as judicial officers, in an attempt to control this arm of the government (Shifa Mwesigyeand and Kaaya, 2013). It is noticeable that the politicisation of the civil service heightens during the build-up to presidential elections. In the 2006 and 2011 elections, government programmes like the National Agricultural Advisory Service (NAADS), and the issuance of national identity cards were withdrawn from mainstream civil servants and handed over to military officers, with the objective of keeping retired army officers preoccupied, thereby reducing the chances of them being co-opted by the opposition.

In what Kjaer and Katusiimeh (2012) call 'Movementising' the civil service, the regime has substituted professionalism with ideology, as seen in its emphasis on the National Leadership Institute (NALI) in Kyankwanzi, in which senior public servants are obliged to attend political lessons. While in Kyankwanzi, learners wear army uniforms – even though most of them are not enlisted soldiers – with NRM party T-shirts underneath. Numerous civil servants, soldiers, intelligence officers, election workers and other such persons who are expected to be neutral in the course of their work, have to 'graduate' from this place. Conversely, the NRM government systematically neglected and eventually privatised the more independent and specialised public colleges which used to provide induction and in-service training to public servants. Nsamizi Training Institute, which used to train junior public servants, and the Institute of Public Administration (IPA), later changed to the Uganda Management Institute (UMI) for training senior public servants, were privatised. Recently a new civil service college has been constructed in Jinja district. However, its creation should be seen as a donor appendage to the PSRP in which the World Bank earmarked US$6 million for it (World Bank, 2015).

Therefore methods to weaken or circumvent sections of the civil service whose allegiance cannot be counted upon have been devised in favour of those sectors that are led by trusted cadres. Some of these are appointed on merit, while for others selection is in relation to the candidate's political capital. In terms of deployment, the most competent cadres are assigned to those ministries that are central to the survival of government. On the other hand, the less strategic ministries, like that of public service, receive non-vibrant leaders who are usually appointed from the outer circle elites on the basis of their loyalty and ability to bring in a network of clients for the ruling party. Our informants often decried having 'sleeping leaders in the ministry of public service' as the reason why the docket is underperforming. The MoPS for a long time has been headed by an aged minister whom many considered tired and therefore in need of retirement. The ministry also had a weak permanent secretary, whom the World Bank described as 'not being responsive to reporting requirements, as well as not taking appropriate remedial actions' (World Bank, 2015: 15) for the PSRP. In the end, MoPS did not create a strong coalition to support its public service reforms across other MDAs. Important reforms that ought to originate from MoPS, such as the Integrated Personnel and Payroll System (IPPS) and decentralisation of the payroll, instead emerged from, and their implementation is overseen by, the powerful Ministry of Finance. As rightly noted by a key informant (KI) in the Ministry of Public Service: 'Finance [Ministry] has virtually grabbed all the core functions of MoPS'.

Therefore, as opposed to guaranteeing that CoG has professional bureaucrats in optimal numbers to enable them achieve targets set out in national plans, civil service reforms have been instrumentally deployed to serve the interests of the ruling elite. The reforms have been captured and used to deploy trusted cadres in strategic positions – something that allows the elite's control of MDAs in its own interests. For their part, the outer circle elite get opportunities to be employed in various government positions.

3.3. Public finance management (PFM) reforms

The government of Uganda has since the 1990s pursued reforms in PFM systems to improve the public financial management and financial accountability processes of central government MDAs and those of local governments. The ultimate stated goal of PFM reforms has been that of achieving efficient, effective and accountable use of public resources as a springboard for fighting poverty and achieving improvements in service delivery (GoU, 2006). PFM reforms pursued by Uganda since 2000 have had four major components, including: economic planning aspects to look into fiscal management and budgeting; introduction of modern budgeting systems; introduction of financial management systems that meet international standards; and building the oversight function of government to cater for the strengthening of both external and internal audit aspects of government, as well as the capacity of parliamentary financial accountability committees (MoFPED, 2015).

MoFPED has also undertaken numerous organisational and technologically-related reforms to promote modernisation and efficiency.[5] In this respect, an integrated financial management system (IFMS) was introduced in the FY 2004/5 to facilitate transparency, sharing of financial information and monitoring of government officials.[6] IFMIS is an oracle system that combines the procurement, budgeting and accounting modules. The rollout of IFMS to all MDAs has enabled automated bank reconciliations and contributed to the timeliness and accuracy of in-year MDA financial statements. IFMS is a responsibility-based system capable of generating timely and accurate information on officials involved in approval processes and decisions in transacting government business in the different MDAs. According to the Uganda PFM reform strategy paper, IFMS is functional in 64 central government departments, four referral hospitals, six donor-funded projects, 14 local governments and 31 foreign missions. A similar technological reform has been in the area of payroll and pension control through the introduction of a computerised integrated personnel and payroll system (IPPS) for MDAs and LGs. The payroll reforms have also involved decentralisation of the payrolls to individual ministries and agencies (MDAs) and local governments (LGs). Each accounting officer for a given MDA and LG is responsible and accountable for its payroll. Previously, the payroll and pension management for all public service employees was centralised to, and a responsibility of, MoPS. This created a lot of weaknesses, such as poor records management leading to employees missing out on their salaries and pensions. It also led to delays in processing salaries for all public servants in the country. Furthermore, this centralisation was a breeding ground for corruption, whereby some retirees would be deliberately deleted from the payroll, or their salaries and/or pensions would not be paid for a long time, or non-existent civil servants (‘ghosts’) would be included on the pension payroll for the personal enrichment of a clique of officials in MoPS.

[5] For a more in-depth description of PFM reforms see MoFPED (2015); Munyambonera and Lwanga (2015).

[6] IFMIS has been implemented in a phased manner starting with central government agencies before extending it to local governments.

Uganda enacted quite strong laws to support the implementation of PFM reforms and comply with international standards. For instance, budgeting reforms are rated 73 percent on the Open Budget index; public expenditure and financial accountability laws comply 70 percent on 'good international practices', while procurement laws are 99 percent in agreement with OECD requirements (Andrews and Bategeka, 2013).

3.3.1 Record of public financial management reforms

In spite of their good intentions, there are many challenges that have undermined the full implementation of PFM reforms, resulting in dismal outcomes. For example, the country recorded a deterioration in budget credibility and predictability over the years, which is an indication of inadequate fiscal discipline, as exhibited in the excess expenditure, frequent in-year budget cuts and reallocations, delays in cash releases, accumulation of domestic arrears and inaccurate revenue forecasts (GoU, 2004). The recent assessment of Uganda's budget by the IMF (2004) concluded that budgets are generally not credible, owing to an underestimation of expenditures at the time of budgeting, which later results in large spending overruns through supplementary budgets and large reallocation of spending. A recent study examining the compliance of public procurement reforms in 72 central government procurement and disposal entities in Uganda also established that, despite the reforms, most agencies faulted procurement laws and guidelines (Basheka and Sabiiti, 2011). Among others, the study noted that only 66 percent had structures that complied with the legal provisions, 45 percent had satisfactory procurement plans that were consistently followed, 63 percent complied with solicitation and bidding procedures, 23 percent complied with contract award and management requirements, and 59 percent regularly submitted monthly and quarterly procurement committee reports to PPDAA. The non-compliance with procurement regulations is manifested in the fact that the government of Uganda can hardly execute major contracts without flouting procedures, experiencing corruption and/or losing public funds (The Observer, 2012).

Potential suppliers align themselves to politically powerful elites to influence the contract awarding processes (Booth and Golooba-Mutebi, 2009). Major contracts in Uganda are awarded through such connections with the contractors expected to give kickbacks or support the ruling party during elections.[7] At times there are several elites with an interest in the same deal, thereby creating rival camps, which sometimes clash in the open. Such observations support our earlier claim that, despite having a dominant leader, Uganda's ruling coalition is fractured, with high internal competition for positions and resources. On the side of reform effectiveness, these political manoeuverings are associated with delays in implementing projects, increased costs, and portrays inefficiency and lack of transparency in the management of government projects (IMF 2014).

3.3.2 Accounting for PFM performance

The fundamental question is why government would circumvent systems which it has invested a lot of resources in to build. One of the key arguments is that Ugandan

[7] See Booth and Golooba-Mutebi's (2009) analysis of this in the roads sector.

politics has over the years become extremely competitive and commercialised. The ruling elite is forced to look into the public purse to obtain the necessary resources to run campaigns and to fund activities aimed at maintaining the regime (Kjaer and Katusiimeh, 2012) – actions that strongly undermine PSR. It is not a coincidence that the main beneficiaries from activities that are not compliant with PFM reforms, e.g. supplementary budgets, are structures associated with regime maintenance. In particular, the Office of the President, State House and the Ministry of Defence are the usual receivers of such resources. In financial year 2012/13, State House had an approved budget of UGX 63.2 billion. However, according to the Report of the Auditor General of 2014, through a supplementary funding of UGX 140.2 billion, the revised budget became UGX 203.5 billion. Supplementary funds in this year were 221 percent of the original budget. Ahead of the 2011 general elections, the parliament approved 980 billion shillings ($270 million) in a supplementary budget (Kjaer and Katusiimeh, 2012). Some argue that such resources are used by the ruling party to oil the patronage networks that bring in the votes (Tangri and Andrew, 2013; Matsiko, 2015). A closer look into the activities that receive supplementary resources indicates that they go into suspicious ‘classified expenditures’ in which government is not obliged to reveal how money was spent (Tangri and Mwenda, 2013).The Central Bank governor, Emmanuel Tumusime Mutebile, once confessed that spending from supplementary budgets was directed into elections (Girke and Kamp, 2011).

When it comes to obtaining resources for electioneering, the NRM government has shown that it can do everything, including changing the laws. Early in 2015, the government had enacted the Public Finance Management (PFM) Act, 2015, that was lauded by many as a remedy for politicised spending via supplementary budgets.[8] Properly implemented, this legislation would compel government to stick to allocated expenditure limits per sector, thereby eliminating mid-year reallocations. However, barely seven months into implementation, in November 2015, the PFMA Act was amended to give the government leeway to reallocate 3 percent of the total national budget without parliamentary approval (Asiimwe, 2015). The government also managed to get parliament to pass a clause that allows the Ministry of Finance to get advances from the Central Bank without prior parliamentary approval, with a simple rider that this money is paid back within the financial year. Critics argue that the timing of these amendments was at the peak of the 2016 presidential and parliamentary elections, suggesting systematic efforts on the part of the government to acquire electioneering resources from the public purse (Asiimwe, 2015).

The other factor is that there is a powerful anti-reform coalition keen on undermining PFM reforms, which emerged in the wake of the new PFM reforms. The modern PFM systems motivated crafty operatives in government to craft innovative ways of undermining them. The success of the new IFMS depends on making transactions visible to different officers across government, with several layers of approval, in

[8] KI Ministry of Finance (December 2014).

which case no individual or department can singlehandedly effect bogus payments. According to KIs in the Inspector General of Government (IGG) office,

> 'whereas in the past a PS would go and collect a sack of money from bank of Uganda and take it, now you need to collude with a number of people in the system before you get the money because of automation, introduction of passwords, controls in Bank of Uganda and the Ministry of Finance'.[9]

However, a sophisticated corruption syndicate, involving officers from different MDAs, sprung up and is able to bypass these controls. A case in point is the OPM scandal, in which over UGX20 billion meant for the Peace Recovery and Development Programme activities was fraudulently transferred from the respective budget support accounts. The Auditor General's report identified systematic bypassing of controls within the OPM, including forgery of signatures, and payments to companies and organisations of dubious status (OAG, 2012). Our KIs reported that IFMS failed to prevent the OPM scandal simply because top officials in BOU, OPM and the Ministry of Finance all agreed to steal. It is apparent that syndicate corruption thrives because the syndicate was sanctioned by some inner core members of the regime. An investigative journalist claimed that resources from the pension scam,[10] another of the corruption syndicate, were used to facilitate NRM activities during the 2011 elections. What this tells us is that the recent PFM reforms weeded out localised cases of theft by rogue officers working for their own selfish ends, but are unable to prevent or, one can argue, are used to orchestrate large-scale syphoning of public resources in favour of the ruling elite.

Last but not the least, it is also true that the current PFM reforms did not originate internally from the idiosyncratic vision of a political leader, or set of political leaders, whose personal decision to sponsor reform resonates throughout cabinet and the executive branch. Instead, the reforms originated externally as a result of donor interests. The 2012 Public Expenditure and Financial Accountability (PEFA) report for Uganda notes that current PFM reforms are mainly informed by donor-sponsored diagnoses undertaken since the early 2000s, such as the 2004 Highly Indebted Poor Country (HIPC) assessment; assessment of expenditure arrears by the IMF in 2005; regular fiduciary risk assessments (FRAs) conducted by the UK Department for International Development (DFID); the PEFA assessment of 2008; and annual assessments conducted by IMF under the Policy Support Instrument, among others (PEFA, 2012). Indeed, more than 50 percent of Uganda's current PFM reform budget remains externally financed. The PFM reforms in Uganda have greatly benefited from World Bank funding, through its Economic and Financial Management Projects (EFMPs). Between 1992 and 1999, the World Bank injected US$29 million in the first EFMP. From 2000 to 2006 it added another US$32.5 million in the second EFMP (World Bank, 2007). Even the personnel who preside over the implementation of the

[9] KI Auditor General's Office Jan 2015.

[10] Police investigations in 2011 revealed that the ministry of public service between 2009 and 2010 paid out some UGX 169 billion to 1,000 ghost pensioners through Cairo International Bank.

reforms in the various MDAs are mainly donor-paid consultants instead of mainstream civil servants.[11] The new PFM strategy (2011-2017) makes a belated commitment that government will only progressively take on the cost of financing the reform budget to the tune of 80 percent by 2018, and at the same time gradually phase out consultants retained under the Financial Management and Accountability Programme (FINMAP) as the capacity for the government of Uganda's own staff is built. It is, however, to be remembered that even earlier economic reforms in Uganda, between 1987 and 1992, were also funded by development partners, especially the Bretton Woods institutions via the Economic and Financial Management Project I. They were successful because the government was desperate and its survival depended on achieving economic recovery. It appears that nowadays, the government of Uganda takes on these donor-sponsored reforms because they usually come with opportunities for resources that the ruling elite can exploit to their advantage. This view is supported by Robinson (2013), who argues that for politicians, there is an incentive to reform if they know that reform does not spell an end of their ability to derive rents or other benefits.

4. Compliance reforms

Having analysed the record of PSR in the management domain, we now turn to those in the compliance domain. In this research, compliance is understood as the ability to identify and sanction deviations from the norms regulating the administrative conduct of CoG or the public sector. Reforms in this domain seek to provide oversight on public sector management through two avenues: first, auditing to detect fraudulent behaviours; and, second, anti-corruption measures to prevent or punish corruption tendencies. We discuss the two nodes in turn.

4.1 Anti-corruption reforms

Uganda's interesting story of contradiction extends to the area of fighting corruption. While, on the one hand, the country has a wide range of anti-corruption institutions and extensive legislation that is notably comprehensive, even for international standards, on the other it has weak enforcement of the laws, with evidence showing that corruption in Uganda has been increasing since the mid-2000s (see Figure 2). Whereas Global Integrity gave Uganda's overall legal framework 98/100 ('very strong') on its 2011 scorecard, the country's actual implementation score was rated at 51/100, reflecting an implementation gap of 48, which is 'very weak' (Global Integrity, 2011). Uganda's implementation gap is the highest among East African countries. As explained below, recent reforms to bridge the implementation gap, including the establishment of an anti-corruption court and the strengthening of the Inspectorate of Government (IG), have only yielded minimal positive outcomes.

Implementation of Uganda's anti-corruption initiatives and enforcement of related laws have been entrusted to several public agencies, with varying degrees of autonomy and scope of authority. One of the main agencies mandated by the constitution to fight corruption is the IG. Its powers include investigation, arrest and

[11] Updated PFM reform strategy (2013).

prosecution of the corrupt. Other institutions mandated by law to curb corruption include the Directorate for Ethics and Integrity (DEI), police, judiciary, Directorate of Public Prosecutions (DPP) and parliament. Located in the Office of the Presidency, the DEI is responsible for coordinating the government's efforts against corruption and implementing the country's national anti-corruption strategies (NACS). The DEI also chairs the Inter Agency Forum (IAF), which aims to ensure effective coordination among the various anti-corruption institutions in Uganda. The police criminal investigations and intelligence department (CIID) investigates and prosecutes corruption cases. The DPP gives legal advice to the CIID and uses the evidence generated by its investigations to prosecute the corrupt. The anti-corruption court is a specialised division of the judiciary created in 2010 specifically to handle corruption cases separately from other criminal cases. In the past, the mixing of corruption and criminal cases caused delays and backlogs in courts of law. While the number of convictions in corruption-related cases has gone up, largely as a result of the creation of the anti-corruption court, the number of corruption cases closed due to lack of sufficient evidence has similarly risen, pointing to the weak investigative capacity of anti-corruption agencies.

4.1.1 Weak record of anti-corruption initiatives

Despite the above initiatives, research reports and various media outlets in Uganda are awash with reports that grand corruption is on the rise in the public sector.[12] Important to note is that in almost all the high-profile cases, the ruling elite, including the president, are mentioned. A number of high-profile scandals have been enumerated by scholars and journalists.

In 2012 it was revealed that government had lost over UGX200 billion in the National Identity Cards project at the hands of Mühlbauer Technology Group – a German firm contracted in March 2010 on the orders of President Museveni instead of a competitive procurement arrangement, as stipulated in law (The Observer, 2012) Reports indicate that the president was convinced of the credibility of Mühlbauer Technology Group by the then German ambassador to Uganda, Reinhard Butchnolz. The president got involved in the ID project on account of it being a matter of national security (Mugerwa, 2012; UDN, 2013), which critics disputed. Mühlbauer Technology Group was expected to deliver 3.5 million IDs by December 2010 and at least 21 million by the end of the project in June 2012, but the firm only released 400 IDs, and by March 2012, the project had stalled.

Another case relates to the compensation to Dura Cement: in 2006, the trading arm of the Uganda People's Defence Force (UPDF), National Enterprises Corporation (NEC), signed a mining contract with Dura Cement to mine limestone from the 473-hectare land owned by NEC in Kamwenge and nearby districts. However, President Museveni later ordered the cancellation of this contract through instructions to the then Energy Minister, Daudi Migereko. Dura, whose directors and address are not known, sued the government for loss of business after their contract was given to

[12] See Andrews and Bategeka (2013).

Hima Cement. The company first demanded $103 million, but after negotiations was paid more than $16 million.

Another case involved the compensation of a businessman with close links to the NRM party. The 'Basajjabalaba market compensation scandal' as it was commonly known in Uganda, involved the loss of more than UGX142.6 billion to Kampala city businessman, Hassan Basajjabalaba, who was at the time the chairperson of NRM business league (UDN, 2013). Basajjabalaba's Haba Group of Companies, through four of its subsidiary companies, Sheila Investments, Yudaya International, Victoria International and First Merchant International Trading Company, entered into lease agreements and management contracts with the government for four properties, namely Nakasero market, Shauriyako market, Constitution Square, and St Balikuddembe market (formerly Owino market) during the 2009/10 financial year. However, all the agreements were later terminated by the government after the market vendors and parliament opposed the move. An investigation by the parliamentary public accounts committee (PAC) found that the deal to compensate Mr Basajjabalaba was inflated, although the businessman told MPs that the president was aware of what was given to him and that he had personally approved his claim. The Basajjabalaba scandal caused parliament to interdict two ministers – former finance minister, Syda Bbumba, and former attorney general, Khiddu Makubuya, with the tBank of Uganda governor, Emmanuel Tumusiime-Mutebile, narrowly surviving, due to President Museveni's intervention.

4.1.2 Explaining the dismal performance of anti-corruption initiatives

A critical analysis of the reasons behind the lukewarm performance of anti-corruption agencies reveals two related factors. First is that Uganda's top political leaders have influenced, manipulated and pressured anti-corruption institutions in ways that have constrained their effectiveness in checking high-level state misappropriation of resources (Tangri and Mwenda, 2006). In other words, the ruling elite has too much power to influence anti-corruption agencies to operate to its advantage. Second is what we identified earlier as the increasing political competition in the country, which has made corruption a strategy for political survival, especially via resource mobilisation for commercialised elections. In the next few paragraphs, we expound on these assertions.

In Uganda anti-corruption institutions are politically compromised, especially because the leadership of agencies like IG, DPP, the police and the judiciary, who are central in fighting corruption, are all appointed by the president. Many of the cases investigated by anti-corruption agencies (ACAs) involve mid- and lower-level government officials, often working in local government institutions – leaving the 'big fishes' to walk scot-free (Human Rights Watch (2013). Where a 'big fish' is brought to book, it is usually because corruption charges are being used instrumentally to undermine rivals and/or shore up personal loyalty to the incumbent (Heilbrunn, 2004; Lawson, 2009; World Bank, 2008). It is evident that as long as corrupt officials maintain their loyalty to the president and the ruling party, the chances are that concrete action will never be taken against them. A good example of this happened in 2013, when the IGG successfully prosecuted a former minister of state for primary health care for embezzling UGX 210 million (US$80,000) from the Global Alliance for Vaccines and Immunisation, but exonerated two of his colleagues. His case was resurrected after information had leaked that the accused was nursing presidential ambitions, had talked ill of the president's family, and had denounced the idea of President Museveni being succeeded by his son (Gayira, (2013). However, after a delegation of elders from the convict's home district sought an audience with the president, a settlement was reached in which the politician promised to drop his political ambitions (Mpagi, 2013). Barely a month later, he successfully appealed the court ruling, with the president publicly contributing UGX 100 million towards his legal costs. Two years later, in 2015, he announced his retirement from active politics, but vigorously campaigned for the president to win a fifth term in office. A prosecutor in the office of the IG was later quoted lamenting that 'If the head of state comes out openly to offer to pay for someone's lawyers, what kind of message does that send to us? We know we cannot win' (Carson, 2015).

The parliament, which is expected to offer oversight, is also captured by the ruling elite. The ruling party has hegemonic control over parliament, given its numerical strength in terms of NRM MPs in the house and the fact that it has effective mechanisms, e.g. NRM caucus to compel individual MPs to support party decisions. One parliamentarian reported that

> 'I see members of the ruling party are in fear and cannot speak out their mind. It's only a few courageous ones who are able to speak and they are judged and declared as rebel MPs. When parliament is gagged, you can never have a proper oversight function'.[13]

There are many examples where the president has used the NRM party caucus to frustrate parliamentary action. In the case of the OPM scandal mentioned earlier, the president's intervention saved the permanent secretary, who many MPs wanted to hold duly responsible and answerable for the mismanagement that happened under his watch. In 2008, President Museveni publicly voiced his support for Amama Mbabazi, his then security minister and the secretary general for the NRM party, who was implicated in the sale of land at inflated cost to the National Social Security Fund (NSSF). Whereas PAC had issued a report recommending that Mbabazi face censure, the majority of NRM MPs, following the personal convincing of the president, ultimately voted to exonerate him in November 2008. It is reported that when the president reshuffled his cabinet three months later, he appointed to ministerial posts four MPs who had been instrumental in mobilising their colleagues to oppose the censure motion (Carson, 2015). There are oversight committees such as the public accounts committee (PAC) that are responsible for fighting corruption. Although these are chaired by MPs from the opposition, some have been accused of being compromised, either by individual corrupt officials or by the government. Our KI

[13] KI MP, Feb 2015.

confessed that 'When we were investigating Haba Group of companies, someone came to my office with a brown envelope with $10,000. It was meant to save Syda Bbumba and Makubuya from the scandal'.[14] Whether or not the envelope was accepted is not clear, but the gesture leads us to political competition as the second factor explaining corruption in Uganda.

Over the last 15 years, the rise in political competition, coupled with the absence of tight restrictions on how much political parties can spend on soliciting votes, has made elections an extremely expensive venture in Uganda (UDN, 2013). Analysts report that election financing has been on a systematic increase, especially for the ruling party, since 1996 (Tangri and Mwenda, 2013). Resources are needed for the purchase of many things, ranging from extensive advertising, to public goods and reported attempts to buy the political support of powerful local brokers and individual voters themselves through simple cash disbursements. Many of the high-profile corruption scandals can be interpreted as a deliberate strategy by the ruling party to mobilise resources to fund its election-related expenses. Relatedly, CSOs engaged in anti-corruption advocacy, such as Transparency International (TI), Uganda Debt Network (UDN) and the Anti-Corruption Coalition of Uganda (ACCU), argue that government is less willing to fight corruption because it does not want to sacrifice its loyal cadres who use some of the ill-gotten money to buy support for the ruling party during elections. Such arguments resonate with the literature, which suggests that corruption is an instrument for regimes in patrimonial settings to cling to power (Cammack, 2007), The regime rewards supporters and loyal cadres with powerful appointments in government, who in turn use them to siphon public resources. This is a well-considered strategic investment for winning periodic elections.

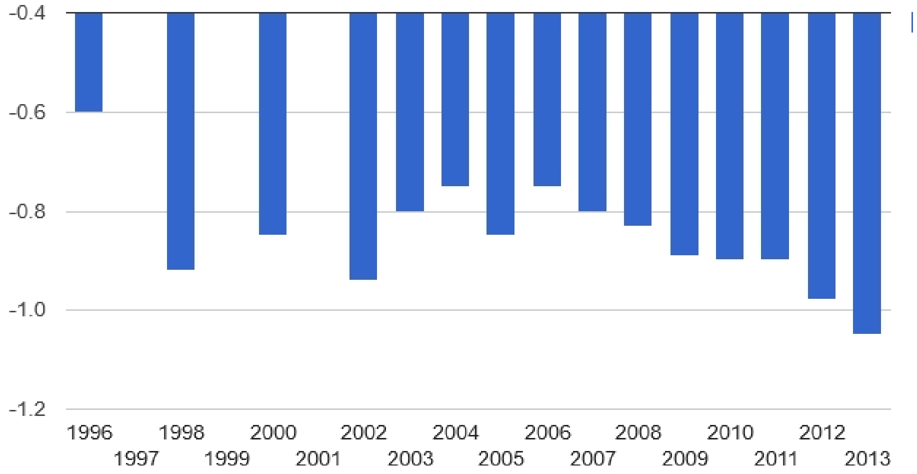
It should be remembered that the NRM government was initially devoted to fighting corruption, though the political will has systematically been dwindling with the intensification of political competition. During the 1990s, President Museveni actively challenged corruption, as seen when he fired his brother from the post of army commander for misconduct, removed the police commissioner following the exposure by the media of corrupt acts committed by the police force, and dropped three ministers from the cabinet after they were censured by parliament. However as the political competition heightened, the resident started to actively defend culprits and sometimes was seen to be abetting it. The president once defended his support for a culprit as follows:

> 'I will not run away from old friends. I refused to run away from Amama Mbabazi during the "Temangalo" saga because he is an old friend and that is why I have always defended Otafiire whenever he is attacked by all sorts of people ... I have known Otafiire for a long time during our bush struggles … Hon. Mbabazi and Otafiire helped me rebuild the "kakuyege" (mobilisation) in Uganda in 1974 that had gone wrong earlier in 1972 and 1973' (UDN, 2013: 17).

[14] KI MP, Feb 2015.

As shown in Figure 2, corruption in Uganda appears to have increased following the return of multi-party politics in 2005.

Figure 2: Control of corruption in Uganda (-2.5 weak; 2.5 strong)[15]



Source: http://www.theglobaleconomy.com/Uganda/wb_corruption/

Other alternative explanations for the persistence of corruption in Uganda exist, but these also have strong connections to political influence and the negative incentives of political competition. Uganda, for instance, has a challenge of understaffing and underfunding of anti-corruption agencies. The IG has inadequate staffing to address declaration of property by public officials, and provide adequate oversight on local governments. These institutions need more funding to recruit, train and adequately pay their staff, so that they are not compromised by the corrupt. They also need funds to buy equipment to facilitate investigations. Another major challenge is poor coordination within anti-corruption institutions, due to duplication of mandates. Though the IG is the main anti-corruption institution mandated to fight corruption, the CIID and DPP equally have powers of investigation and prosecution of corruption cases. There have been numerous complaints by the IG that their investigative work is disrupted by parallel investigations from the CIID, which has created conflict between the two institutions. Even though the Department of Ethics and Integrity (DEI) was created in the Office of the President with a full minister to coordinate public anti-corruption agencies using the IAF, conflicts still remain.

The multiplicity of ACAs brings about coordination challenges akin to those noted in the coordination node of public sector management. In many instances, ACAs are interdependent and operate in a chain link system, where the service of one feeds into that of the other. In an event where one component fails on its part, services in the other agencies cannot be delivered effectively or efficiently. For example, prosecution by the DPP and sometimes IGG depends on the CIID, who carry out investigations. However, the latter are poorly paid and therefore easily bribed by

[15] Control of corruption: assesses the likelihood of countering red tape, corrupt officials, and other groups. The indicator is based on a list of individual indicators.

suspects to sabotage investigations. Consequently, the uncoordinated response and rivalry of the ACAs contributes to losing corruption-related cases in courts. The most recent is that involving the pension scam suspects, which the court dismissed, citing government failure to produce even one witness to pin down the suspects. The real reason, however, was that CIID investigators were bribed to kill the case (Sserunjogi, et al., 2015.). Investigators intentionally overlooked key evidence and/or conducted poor investigations, thereby preventing the case from going forward (Human Rights Watch, 2013). The IG's clashes with other government agencies, such as the judiciary, the police and the attorney general, over other corruption cases are well documented (Atuhaire, 2015). The current IGG, Irene Mulyagonja, while appearing before the legal and parliamentary committee of parliament in April 2015, complained that 'there is a very live conflict between the Inspectorate and the Uganda police. It is an issue that has got to be addressed. Where do the powers of the police start and stop and where does the Inspectorate start and stop?' To get out of this predicament, the IG lobbied parliament for corporate powers and more resources, so that, among other things, the Inspectorate will be able to defend its decisions in court if required. However IG's position is unlikely to be endorsed, given that the presence of many corruption institutions provides a fallback position for the ruling elite in case one of the institutions proves stubborn, i.e. fails to serve its political interests (see earlier discussion on the coordination reforms). Therefore government has rationally chosen not to fully equip any of the anti-corruption agencies. As one prominent lawyer stated in an interview, 'there is no goodwill to have competent, independent institutions' in Uganda (Atuhaire, 2015). This problem is rooted in the very foundation of the Ugandan state, featuring a powerful presidency, alongside a weak and parasitic legislature and benign judiciary. It is therefore not a coincidence that in most of the grand corruption scandals in Uganda the president's name is mentioned (The Observer, 2012). Reforms are not working because the functionality of anti-corruption institutions depends on the good will of the head of state. In the case of Uganda, he created them to maintain rather than challenge the status quo.

Lastly, there is a cultural explanation to the endemic corruption in Uganda, owing to the weak pro-reform coalition on anti-corruption from civil society. Most Ugandans are in a state of apathy after hearing a lot of cases where leaders who engage in corruption are not punished. They feel powerless to prevail upon such powerful officials or to apply pressure on government to act decisively on those implicated in mismanagement of public funds.[16] Such an attitude has worsened due to the fact that ordinary citizens are no longer directly contributing to the running of government, because direct payment of taxes was scrapped, while at the same time free social services through popular programmes like UPE and the abolition of user fees in government facilities were introduced (Tripp, 2010; Stasavage, 2005). Citizens are therefore reluctant to demand accountability on services and/or safeguarding of public resources in which they have no stake. This has emboldened the corrupt to embezzle public funds without fear of facing the court of public opinion. Others argue that the culture of silence and complacency in regard to use of public resources is

[16] MoPS (2011).

rooted in citizens' perception of government as a virtual organisation for enriching those in it. This has its roots in the colonial era, when citizens treated those who stole public resources as heroes instead of social outcasts (Ekeh, 1975). According to one KI,

> 'we deal with a difficult society, where people glorify corruption, to the extent that when they compare you with someone you graduated with, and the latter accumulated unexplainable wealth, they would say that they are hardworking instead of saying he/she is a thief'.[17]

There is even a popular adage in Uganda that 'akuwa obwami akuwa kulya', loosely translated as 'an opportunity to serve in a public office is an opportunity to feast'. Therefore citizens would not mind corrupt officials, as long as they somehow share their bounty. The president is aware of such sentiments and seriously considers them in allocation of opportunities, as for example when he recently dished out UGX5 million to newly elected NRM MPs as a facilitation to 'help them cope with the problems of the society' (Daily Monitor, 2016).

4.2 Auditing

Another strategy for improving compliance in government has been in the area of strengthening the external and internal audit functions of government. Auditing reforms have involved the enactment of the Audit Act, 2008, and recruitment and professionalisation of human resources, both in OAG and within the internal audit directorate in MoFPED. The innovation of creating offices of internal auditors in MDAs and LGs was introduced in 1996. According to KIs in MoFPED, it is now mandatory for employees in the OAG, among others, to be qualified accountants. In addition to the basic university qualifications, they are also required to sit professional exams like ACCA and ACP, among others. There are now 120 internal auditors who are graduates and out of these 70 have additional professional qualifications. Likewise, OAG has powers to determine the salaries of its employees and draw its own budget, which is ring-fenced from cuts by MoFPED. The advantage of allowing the OAG to have its own remuneration structure is that it has helped it to attract, retain and develop professionally qualified staff. In order to strengthen audit functions of government, reforms have also led to government establishing sectoral audit committees (SACs). These are constituted by independent and respectable members of the public, such as lawyers and academicians, among others. For the time being, the powers of SACs are advisory, though the new PFM Act, 2015, obliges accounting officers to explain actions taken in response to these committees' reports. Parliamentary oversight committees of PAC, LGPAC and COSASE scrutinise the OAG audit reports, summon and interview suspected wrongdoers and make recommendation to parliament for further action.

The above improvements have led to timely audits and the production of audit reports for parliament's scrutiny and discussion. In the last 10 years, OAG submitted

[17] KI with MP, Feb 2015.

its reports to parliament on time. At the time of fieldwork, OAG was up-to-date with MDAs, with the only backlog being experienced in lower local governments at sub-counties and in public schools. OAG has internal and external quality checks to guarantee the quality of its work and reports. Uganda's OAG is rated among the best Supreme Audit Institution (SAI) in Africa; Uganda was the winner of the AFROSAI prize of 2011 and 2013.[18] A 2012 PEFA assessment confirmed this status in terms of OGA scope/nature of the audit performed (including adherence to auditing standards), timeliness of submission of audit reports to legislature, which is within six months of receipt of the accounts in the case of Uganda, and there is some evidence of follow-up on audit recommendations.

However, outcomes from auditing initiatives are poor. In Uganda, the office of the auditor general is a reporting office (to parliament) with limited powers to enforce its own recommendations: 'we make reports and recommendations and parliament discusses them, for us we cannot even impose sanctions'.[19] Yet KIs and other observers have complained that reports submitted to parliament take a very long time to be debated and not many of AG's recommendations are implemented by the executive. Despite the efforts by the parliamentary committees to hold in-depth hearings with accounting officers on the audit findings, there is still the challenge of a backlog of audit reports that have not been discussed and debated on the floor of parliament, as required by section 19(4) of the National Audit Act (GoU, 2014). PEFA indicator PI-28 reveals that legislative scrutiny of external audit reports by PAC stagnated at a D+ rating in 2008 and 2012. An assessment of public accounts committees done in 2014 found that PACs were always having a backlog of many years on the auditor general's reports, due to the overwhelming volume of work (Centre for Policy Analysis, 2014).

However, we also find that members of PACs have turned to audit reports to fight political wars. Some note that only reports in which opposition politicians see an opportunity to discredit the sitting government are prioritised (Centre for Policy Analysis, 2014). In return, cabinet often ignores reports that come from PAC on allegations of bias. Moreover, as stated earlier, KIs noted that parliamentary recommendations are often watered down by presidential pronouncements exonerating suspected culprits, as the cases in the CHOGM and OPM scandals illustrate.

5. Discussion and conclusion

This paper has noted that a series of public sector reforms have been implemented in Uganda since the 1960s, although IFI-inspired reforms started in the 1980s. These began with structural adjustment programmes in the early 1980s and later reforms in all the key government sectors – namely: public service; public finance; public sector coordination; auditing; and anti-corruption – were implemented. We categorised the first three as management reforms and the last two as compliance reforms. From the

[18] https://afrosai-e.org.za/news-article/winning-prize-2013-sai-uganda.
[19] KI OAG, Feb 2015.

foregoing discussion, it is clear that whether of management or compliance character, PSRs have largely been ineffective in Uganda. While Uganda has strong upstream governance and accountability architecture ideal for reform, the period under review recorded weak enforcement across the board. The political settlements framework is useful in explaining why this is the case.

In Uganda, prospects for effective reform are complicated by the delicate settlement that involves the president forming a broad-based government through appointing officials on the basis of ethnic, religious and regional balancing. It follows that if one of those factional leaders is a non-performer, or is implicated in a corruption case, the president feels constrained to discipline him/her for fear that his actions could be interpreted as an attack against the faction that the official represents. The president has had to retain non-performing officials in ministries such as public service for this reason. Where the president is compelled to fire politicians, he usually replaces them with those who have similar identity characteristics, rather than superior qualifications.[20] The increasingly competitive political environment, in which the ruling party is no longer guaranteed to win a popular vote at elections, has compounded this problem, with high incentives for the president to maintain such patronage networks. This is contrasted with the period between 1986 and the early 2000s. Here Ugandan politics was organised under a 'movement' political system in which the ruling elite enjoyed hegemonic status characterised by consensus among political elites on most development agendas. This period witnessed the top leadership of the NRM backing PSR implementation with a strong stance against corruption because it was under no threat of losing power. The shift in political commitment to reforms waned with the exit of prominent politicians from the ruling coalition around 2000 and the re-introduction of multi-party politics in 2005. The primary concern of the ruling elite became keeping themselves in power.

The other reason for the poor PSR record is the presence of a weak pro-reform coalition vis-à-vis a powerful anti-reform coalition in government. The pro-reform coalition is comprised of aid donors and government MDAs. Relationships between donors and government are framed by the Joint Budget Support Framework (JBSF). Since the early 2000s the JBSF has been the principal focus for high-level policy dialogue, with joint meetings scheduled between budget support donors and both the implementation co-ordination steering committee, in which permanent secretaries meet to oversee government performance, and the ministerial-level policy co-ordination committee, which is chaired by the prime minister. Other sector-specific institutional arrangements for regular dialogue on reforms exist. For example, a public expenditure management committee (PEMCOM) was set up as the forum for dialogue on PFM issues between the GoU and donors. Although such policy arenas allow donors a controlling hand in introducing reforms, they lack teeth in actualising

[20] See the replacement of form VP Gilbert Bukenya – a Muganda Catholic – with Edward Ssekandi; former PM Patrick Amama Mbabazi from the Kigezi region with Ruhakana Rugunda from the same area.

reform implementation.[21] Donors financed the creation of a technical and administrative support unit to monitor activities relevant to the JBSF. However, this unit would also learn about government non-compliance years after things had gone astray.

In terms of the anti-reform coalition, the government is infiltrated by a powerful mafia-like clique who benefit from public sector informality and corruption. This clique is 'comprised of various individuals in governing, political and military circles. A number of them are highly placed individuals … close relatives or trusted associates of the President' (Tangri and Mwenda, 2008). The group works to protect the presidency from potential or imaginary rivals; mobilises resources to invest in the ruling party; and/or amasses resources for self-enrichment (Owana, 2015). In relation to protecting the presidency, some analysts have linked the suspicious deaths of reform-oriented personalities who sought to improve government operations and/or those who exposed the rot in government to the ruthless mafia (Kalyegira, 2012) The president himself recently confessed that mafias have access to his office to the extent that they infiltrated his meetings, stole minutes and passed them to unauthorised individuals (Administrator, 2013) to ensure that government contracts are given to their preferred firms. We reported earlier about a mafia-like syndicate that operates to bypass the new sophisticated financial controls in public agencies. As argued by one analyst, 'once a government allows itself to be supported by a corrupt and powerful "mafia", it severely curtails any future possibilities to return to a "clean" leadership' (Ittner, 2009).

While political economy factors are significant in accounting for the poor PSR record in Uganda, there are also many technical issues whose contribution cannot be underestimated. As noted throughout this paper, PSRs require a high degree of coordination and collaboration between sectors and MDAs, for which few states in developing countries have developed the necessary bureaucratic and infrastructural capabilities. While some agencies like IGG and AG are committed to enforcing reforms, counterpart agencies such as parliament and the police frequently fail to play their part, thereby failing the entire system. Lastly, all MDAs reported problems related to inadequate funding and staffing that constrain their ability to execute their mandates.

In conclusion, while Uganda boasts an impressive record in introducing well developed public sector reform proposals and laws, the implementation has largely been piecemeal, with minimal impact in relation to improving the functionality of the targeted MDAs. This research has demonstrated that political economy factors, especially the weakening popularity of Uganda's ruling elite and the attendant costs of maintaining the ruling coalition in a highly competitive political environment, and the absence of strong pro-reform coalitions in government and sectors alongside a ruthless anti-reform coalition, are largely responsible for this state of affairs.

[21] This is in part due to the fact that budget support arrangements favour a hands-off approach in donor dealings with government after the resources are disbursed.

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