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Politics and organisational capacities of selected key fiscal and social institutions in Uganda

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Abstract

This paper examines the linkages between resource mobilization and social outcomes looking at institutions that play a key role with respect to resource mobilization and social spending in Uganda. It does so by looking at the following institutions: the Uganda Revenue Authority (URA), Kampala Capital City Authority (KCCA) and the Ministry of Health (MoH). The three institutions were selected because they are key organizations in either revenue collection or social service delivery or both and all three were targets of reforms – with varying degrees of success. The paper analyzes how these institutions compare with respect to political prioritization and in particular to what extent these institutions benefit from key institutional reforms and organizational capacity. The analysis reveals how varying political interests in and priorities of public institutions serve to explain differences in the delivery of public services and their organizational capacity. It offers illustrations to the bigger picture that only politically important organizations – those perceived to be key for the political survival of ruling elite – are well equipped with resources. The findings also stress the point that organizations that tend to perform better do so because they are politically prioritized and offered political protection.

Keywords: Politics; Fiscal institutions; Uganda.

1. Introduction

Since the National Resistance Movement (NRM) came to power in 1986, Uganda has undertaken an ambitious set of economic and political reforms, which have resulted into the country being hailed as a public sector reform leader in Africa (Andrews and Bategeka, 2013). Many of these reforms were enshrined in the Constitution of the Republic of Uganda that was promulgated in 1995.

Political commitment to reform and implementation of reform initiatives were evident in the early years of NRM administration (Robinson, 2006). The Ministry of Finance, Planning and Economic Development (MOFPED) with strong presidential backing and high levels of capacity was instrumental in the successful design and implementation of reforms (Robinson, 1996; Hickey, 2013), as have been donors who had long concentrated their efforts on building up levels of capacity and commitment within Uganda's MOFPED and a cohort of key bureaucrats (Harrison, 2001; Hickey, 2013).

One of the main areas of work of MOFPED was public expenditure management, in which a series of institutional arrangements were put in place to facilitate the budget process and monitor public spending commitments. These initiatives centered on the Medium-Term Expenditure Framework (MTEF), designed to maintain public expenditure within manageable and predictable targets, and the government's Poverty Eradication Action Programme (PEAP), which set out the government's expenditure priorities for poverty reduction and public services (Robinson, 2007). However, while the MOFPED benefited from a strengthening of its capacity to manage the macro-economy, the extent to which these reforms have trickled down to public administration vary from one institution to another. This was especially so following the return to a multiparty political system in 2000, which in many ways resulted in a reversal of the institutional gains achieved in the first decade of the NRM rule (Ulriksen and Katusiimeh, 2014). Specifically, we argue that particularly after the year 2000, some agencies were strengthened and their ability to provide services or implement sector reform increased while others saw negligible reforms. Invariably, this has a bearing on the ability of institutions to deliver social development outcomes.

2. Research questions and analytical framework

This paper draws on literature on institutional development, which seeks to understand why state authorities choose certain reforms over others including why some reforms are more difficult to implement (Bangura, 2000). I recognize that scholars working on governance reforms have tended to ignore organizational capacity in the analysis (Robinson, 2007; Therkildsen, 2004). This paper seeks to contribute to the discourse on institutional reform by integrating organizational capacity[1] in the analysis of the fiscal and social institutions involved in resource mobilization and social spending in Uganda.

In this paper I hypothesize that varying political interests in and priorities of public institutions serve to explain differences in their organizational capacity. The study use the framework advanced by Whitfield and Therkildsen (2011) that explains the strategies that ruling elites pursue for political survival and the implications on institutional development. These authors argue that ruling elites face a conflict between their own need for survival and longer-run interests in organizational capacity. Political leaders may genuinely support some shared set of national goals but still find that the exigencies of political survival cause them to behave in ways that undermine these goals.

Ruling elites work mainly with state bureaucrats to implement policy decisions. Key to effective implementation is the existence of efficient bureaucratic organizations, particularly the ability of an organization to translate a stated goal into action. Therefore, the bureaucrats must have technical capacity and be trusted by the ruling elite. The recruitment of top-level bureaucrats must therefore be based on both merit and loyalty and their effectiveness depends on the ruling elites remaining in power (Whitfield and Therkildsen, 2011). The effectiveness of top level bureaucrats also depends on the national budget. In developing countries where the budgets are so small, it is impossible to build capacity across the board.

In this paper I seek to explore these variables in our understanding of institutional development in Uganda. First, whether the differences in the organizational capacity of public institutions can be explained to an extent by the recruitment of loyal and competent bureaucrats. Second, whether the differences in the organizational capacity of public institutions can be explained by politicians trying to balance political survival and institutional development.

We examine three institutions: the Uganda Revenue Authority (hereafter URA), the Kampala Capital City Authority (hereafter KCCA) and the Ministry of Health (MOH). URA and KCCA are semi-autonomous bodies while MOH

[1] By the concept of "organizational capacity" we mean a group of elements which characterize an organization's ability to develop and deliver results. In this paper these elements are defined to include: human resource capacity, financial capacity and technical capacity, these all together constitute organizational capacity.

belongs to the category of traditional state ministries. The three institutions are selected for two reasons: first, they are key organizations in either revenue collection or social service delivery or both. Second, all three were targets of reforms but their level of success in terms of revenue mobilization and or/ social development varies. The cases suggest that only politically important organizations tend to be well equipped with resources. Specifically, we argue that organizations that tend to perform better do so because they are protected from political and other societal interests. They are politically prioritized, which comes with benefits such as institutional reforms and strengthening organizational capacity (see Therkildsen and Tidemand, 2007).

Data for this paper was derived through review of key documents and published literature on the three selected institutions. This data is complemented by semi-structured interviews with officials from Uganda Revenue Authority, Ministry of Health and Kampala Capital City Authority. I also conducted a review of the major Ugandan newspapers, specifically the *New Vision*, *Daily Monitor*, *The Observer* and the *Independent Magazine* and the Ugandan Parliamentary Hansard for the period between 1996 and 2014.

3. Uganda Revenue Authority

Uganda Revenue Authority (URA) was established in 1991 as a semi-autonomous agency charged with responsibilities of tax administration including the assessment, collection and accounting for various forms of tax revenue. The URA case offers insights to the effect political prioritization and political protection offered to key bureaucrats in the management of key institutions of government. Civil society engagement in URA reforms is limited. In Uganda, the engagement of civil society with tax issues in general and URA in particular is very recent (See Kangave and Katusiimeh, 2015). However, there is visible presence of donors in URA reforms.

3.1. Institutional reforms in URA

In establishing the URA, the NRM political leadership collaborated closely with and took advice from the Bretton Woods Institutions and the British Government, which provided substantial initial technical support (ADBG, 2010).The URA took over responsibility for tax collection from the Ministry of Finance, which had previously hosted various revenue departments.

NRM took over power at a time when there were extremely low tax revenues estimated at around two percent of GDP (Therkildsen, 2004; Robinson, 2007).

The civil war and the resulting economic crisis, low levels of private investment, underperforming civil services and high rates of corruption were some of the factors identified as responsible for the extremely low tax revenues. Establishing a semi-independent revenue authority was aimed at improving incentives to employees, so that corruption in tax administration would decline.

The URA was granted operational autonomy for day-to-day affairs in return for agreed revenue targets set by the ministry, underpinned by an expectation that increased autonomy would reduce the scope for political interference. Its semi-autonomous status meant that it was exempted from civil service rules concerning recruitment, retention, pay, and other working conditions, allowing it to recruit internationally at competitive market rates (Robinson, 2007; Kangave, 2005). On funding, the URA receives a budget appropriation like any department of government but the minister of finance may authorize the retention of a percentage of the revenue collected to enable the authority meet its expenditures without interruption (URA Act, 1991). The URA also has autonomy in setting all financial policies, with the exception of procurement.

The initial impact of the creation of the URA was impressive with tax revenues constituting more than 12.3 per cent of GDP in 1996 (Governor BOU, 2001; Ulriksen and Katusiimeh, 2014). However, these dramatic gains suddenly ceased after 1996 with widespread accusations of proliferated corruption that resulted in a restructuring of the URA in 2004 (Fjeldstad, 2006; Kagina 2012). To begin with, the number of departments in the URA was reduced from 10 to 6 in a bid to reduce administrative costs and to improve the quality of services and increase efficiency (Kangave, 2005). Later, in 2006, the URA developed a Modernization Plan (2006-2010) to improve its revenue collections to enable the government of Uganda to achieve and sustain the targets set out in its Poverty Action Eradication Plan (PEAP). This Modernization Plan was aimed at adopting modern, efficient and effective processes and systems to collect tax and customs revenues and achieve a high level of voluntary compliance from taxpayers (Kagina, 2012). Subsequently, other reforms were made to URA's operations including introducing a Unified Communication Infrastructure (URA Net), putting in place an electronic tax administration platform for domestic taxes and establishing the Revenue Authorities Digital Data Exchange (RADDEX).

These interventions, coupled with a relatively stable macroeconomic environment, resulted in growth in revenue with URA collections growing at a five year average of 17 per cent compared to 15 per cent in the period prior to the reforms. Conversely, tax revenue for government expenditure has been steadily increasing from 52.06 per cent at the time of the most **recent reform** (save for the financial years 2008/09 and 2010/10 due to the effects of the global financial crisis) to 67.7 per cent in 2010/11. The tax to GDP ratio that averaged at 12.2 per cent in 2007/08 and 2009/10 increased to 13.2 per cent in 2010/11and then back to around 12 per cent, which is low compared to neighboring countries like Tanzania and Kenya (Kagina, 2012).

3.2. Impact of renewed political commitment on the revenue mobilization

On the whole, the reforms made within the URA have produced mixed results on the organization's capacity to mobilize revenues. As already stated, the period between 1991 and 1996 resulted in an increase in tax to GDP ratio, which then stagnated until 2004 when the URA underwent a restructuring exercise. And while there was some moderate increase in tax to GDP ratio after 2004, the figures have lingered between 12 per cent and 13 per cent and remain quite low compared to neighbouring countries.

The ability of the URA to improve resource mobilization is attributable to both an (indirect) interference of ruling elites on the one hand and an apparent autonomy from political influence on the other hand. Each of these factors has implications for loyalty and competence.

To begin with, both loyalty to the ruling elites and competence at work were secured by ensuring that at the time of establishing the URA, salaries for workers were radically increased to provide an incentives regime that would be conducive to enhancing productivity and curbing corruption (Therkildsen, 2004; Robinson, 2007). In 1993, URA staff salaries were higher than for other civil servants with scope for payment of a performance-related bonus, even though employees were no longer eligible for the state pension scheme and lost other civil service benefits. Essentially, the URA pay was completely de-linked from the civil service pay. These salary increases arguably had at least some bearing on revenue performance. Conversely, when, by 2000, the salary scales of URA employees were almost equal to those of other civil service employees due to a failure to increase URA salaries over time, specialized skills of personnel and institutional knowledge were lost as staff departed from URA (see New Vision, 6.8.2013). In fact by the year 2011, graduate entry-level salaries were comparable with other semi-autonomous authorities like National Water and Sewerage Corporation (NWSC) (interview, URA official, 9.2.2014). The failure to increase salaries for URA staff arguably contributed to slow revenue growth rates in subsequent years (see New Vision, 6.8.2013).

Similarly, competence was buttressed by drawing from a pool of technical expatriates. For example, since its establishment, two out of five of URA's Commissioner Generals (the highest ranking position in the organization) have been expatriates. Additionally, at the time of establishing the URA, there was a heavy presence of expatriates in senior positions. In fact, in 1992, six out of eight high level positions were occupied by expatriates. The recruitment of foreign experts was based on the assumption that they would not be part of the patronage system that was so prevalent at the time and would thus not succumb to political pressure (Robinson, 2006).

Yet, the URA example also demonstrates that competence on its own is insufficient unless it is balanced with bureaucratic loyalty to those in power. Consequently, while most employees at the establishment of the URA came from the Ministry of Finance, there is also a general perception that some other senior employees were hand-picked because they either originated from the same geographical region as the president (interview, a former employee of URA, 23.1.2014) or were 'born again' Christians. In a 1999 parliamentary debate, for example, one Member of Parliament – Honorable Mayanja Mohammed – is noted to have said (Parliamentary Hansard, 29. 7. 1999):

> Mr. Speaker. Equity and access to services and employment opportunities are crucial factors in the modern management of society and without deliberate policies towards equity, then some parts of the country are likely to be doomed to continued backwardness. I would therefore like to call upon our Government to correct these disparities where they exist. Now my question to the hon. Minister is, following the contribution by Hon. Obedmoth to His Excellency's communication, Hon. Obedmoth alluded to the possibility that the new criteria in the recruitment to the Uganda Revenue Authority these days is that one must be a 'born-again' Christian, and it caused a lot of worries to the Moslem community where we do not have born-again Christians. Does it mean that Moslems are therefore doomed to not joining URA? (Parliament Hansard, 1999).

Similarly, while the recruitment of foreigners was hailed as being essential to stemming out corruption and patronage within the URA, it was generally not in favour of big political players. The appointment of someone who had been groomed by the system would work in the interests of the appointing authority and the key political elites in exchange for sufficient political backing. Such a strategy would likely strike a balance between what the institution needed on the one hand and the desires of the appointing authority on the other hand. In other words, both loyalty and merit would be secured. Specifically, "rigid but competent" expatriates were not favoured (interview, a former employee of URA, 23.1.2014). It is believed that is why Annebrit Aslund, the third Commissioner General of the URA only served for three years and did not have her contract renewed. As one former URA employee explained: "her contract could not be renewed because she wanted to stick to the standards and not listen to the big tax payers who didn't want to pay tax but instead reported her to President Museveni for killing their businesses" (interview, a former employee of URA, 23.1.2014). Invariably, security of tenure creates the momentum necessary to support organizational capacity through strengthening human resource capacity. Since its establishment, the URA has had five commissioner generals: Edward Larbi Siaw (1991-1996); Elly Rwakakooko (1997-2000); Annebrit Aslund (2001-2004); Allen Kagina (2004-2014) and Doris Akol (2014 to present). Siaw and Kagina, who served for longer terms (ten years in the case of the latter) were able to achieve some degree of success in terms of increases in resource mobilization. In Kagina's case, the success to organizational capacity was further buttressed by the fact that she possessed political capital as a result of her closeness and loyalty to the President of Uganda. The president was, for example, cited as sometimes referring to her as a cadre of the ruling NRM government (Muhumuza, 2006). This secured her political protection that was useful in enhancing human resource capacity. For example, in an interview with one URA top official, the official reported:

> When URA trusted officers started leaving work and joining more lucrative jobs in the private sector and KCCA, Allen Kagina moved to negotiate with the Ministry of Finance to enhance her budget for purposes of salary increments which the Ministry of Finance rejected! Using her connections with the President, the Commissioner General was able to negotiate for an extra 95 billion UGX that helped in an increase of URA staff by over 50 per cent (interview, URA official, 2014).

In the end, the case of the URA demonstrates that political backing is critical to building organizational capacity. The recruitment of expatriates as Commissioner Generals on the basis that they would not be part of the patronage system and therefore lead to a professional workforce was successful only to the extent that these expatriates had the political backing to implement changes to the manner of doing business. Consequently, the first commissioner general achieved better results than the third commissioner general. This could be explained by the enthusiasm at the beginning of the "URA project" which allowed for more autonomy in the manner in which the experts operated. The subsequent expatriate may have had the intention and capacity to reform URA, but arguably lacked the political protection necessary to carry out reforms. As a consequence corruption and infightings continued until the appointment of Kagina who was trusted and politically supported by the ruling elite especially at high levels. However, this political interference had implications for independence, thereby undermining the URA's ability to grow revenues beyond 13 percent of GDP. For example, as noted elsewhere, various taxpayers, whether on an individual or sector basis, have been known to engage in tax bargains (Kangave and Katusiimeh, 2015) that invariably impact on the URA's ability to tax. Similarly, while tax exemptions were abolished with the enactment of the Income Tax Act in 1997, in practice, politically connected individuals have been able to negotiate for exemptions on an ad hoc basis. In the year 2009/10, alone tax exemptions resulted into a direct loss of 3.99 percentage points for tax to GDP ratio. Without the exemptions, the tax to GDP ratio would have reached a level of 16.15 per cent (Kagina, 2012; SEATINI, 2012).

In sum, URA is an important institution for revenue mobilization for financing social development. The political survival of Museveni's government depends to a big extent on building the organizational capacity of URA to ensure legitimacy through provisioning of social services. In addition, the URA case demonstrates that competence on its own is insufficient in explaining organizational capacity. To build organizational capacity, competence has to be balanced with bureaucratic loyalty to those in power.

4. Kampala Capital City Authority (KCCA)

The KCCA is an important institution to study because Kampala[2] has an impact on a large number of citizens, and local revenues collected in Kampala also affect the availability of social services in the city. Therefore, the actual development and capacity of Kampala impact on both domestic revenue mobilization and social development in a broader sense. Additionally, the politics surrounding Kampala are important because these struggles demonstrate how the governing party's desire to maximize political capital (through promoting social development) in the city after so many years of losing to the opposition appealed more to the political elite but potentially may hurt institutional development. Civil society and external donors were not significant players in the reforms of KCCA.

[2] Kampala is the only city in Uganda. Kampala has approximately a night population of between 1.2 million to 1.5 million people. The day population is estimated at close to 3 million people (Katusiimeh, 2012). The United Nations Habitat lists Uganda's capital, Kampala, as one of the fastest growing cities in the world. Kampala's annual average growth rate between 1991 and 2002 was 3.7 per cent (UBOS 2006).

4.1. Institutional Reforms in KCCA

After years of neglect of Kampala, the central government has significantly reformed the administrative and political structure of the city administration and governance to enhance service delivery (Gore and Muwanga, 2012). During the NRM regime, a formal process of reform in Kampala began with the first urban project in 1991 that promoted institutional reform in the city, along with attempted improvements in service delivery and planning. This was followed by the 1997 Strategic Framework for Reforms (SFR) which, among other things, piloted alternative forms of service delivery through the private sector (Katusiimeh, 2012; Gore and Muwanga, 2012).

These and other reforms introduced did little to improve service delivery, arguably due to lack of support from the central government (Goodfellow, 2010). It is against this background that the rationale for a stronger central government intervention in the management of Kampala was mooted. In 2005, an amendment to the constitution was approved that established the legal authority of the central government to provide for the administration and development of Kampala as the capital city for Uganda. The subsequent enactment of the KCCA Act in 2010 provided that Kampala would cease to be part of the local government and that its administration would be transferred to the central government (The Kampala Capital City Act, 2010).

The main justification for the central government's move to administer the capital city was to increase the financial resources in the city, improve the capacity in the form of technical staff and to make sure that Kampala was in the long run aligned with the national development plans (Gore and Muwanga, 2012). Politically, this move was intended to give the NRM a stronghold on the city especially given the fact that it had for so many years lost to the political opposition in local and national elections in the city. To fortify the government's position, the KCCA Act provided for the position of an executive director. Previously, Kampala was headed by a mayor. And while the mayoral position was retained in the new structure, the mayor's duties are largely ceremonial with the Executive Director having most of the decision making powers.[3] Perhaps more importantly, the Executive Director is appointed by the president.

[3] For example, the mayor is the political head of Kampala and is responsible for presiding over meetings, performing ceremonial functions, hosting foreign dignitaries, developing programmes and strategies, monitoring the city's administration and providing guidance to the division administrations. The executive director, on the other hand is, among other things, the head of administration, is the city's accounting officer who is responsible for management of all the public funds, oversees service delivery and is the custodian of all assets and records of the authority.

The Mayor and locally elected councilors are now members of KCCA, rather than members of the previously governing city council that was disbanded. The resolutions and decisions of the elected officials must be approved by the executive director who has financial authority. The Executive Director can approve financial resources for the execution of policy goals or ordinances or services in the city. This means that despite the central government's consistent arguments that its decentralization system is founded on a commitment to 'local democracy' and participatory democratic processes, the model of reform imposed on the capital seemingly pays little heed to this historically communicated position. The central government's appointment of an Executive Director and deputy directors and, division town clerks to oversee and approve service delivery expenditures suggests "decentralization is dead" (Gore and Muwanga, 2012).

The central government's engagement in Kampala's affairs has resulted in clashes, particularly between the lord mayor from the opposition Democratic Party (DP) and the Executive Director a presidential appointee who is perceived to be a cadre of the ruling government. In 2011, for example, the Lord Mayor filed an application in the high court in which he sought various orders including the prohibition of the executive director from passing off as the head of Kampala, quashing a decision of the executive director to convene a meeting in which the issue of trade in Kampala would be discussed and prohibiting the executive director from frustrating the mayor's efforts to develop strategies and programmes for the development of Kampala (Lukwago Erias v. Jennifer Musisi, 2011). The court dismissed the application on grounds that these questions should have been determined by the KCCA using its legislative powers before the matter was brought to court. Similarly, in 2013, a majority of KCCA councilors voted to remove the Lord Mayor from office on grounds of abuse of office, incompetence, misconduct and misbehaviour as a result of which he was impeached (Waiswa and Masaba, 2013). Following this, the Lord Mayor petitioned the High Court to stop a by-election of the Kampala Mayor. The High Court temporarily stopped the petition but this decision was overturned by the Court of Appeal (Bwambale and Okanya, 2014). Further, attempts to mobilize the public to 'invade' KCCA supposedly to reinstall the lord mayor after high court nullified his impeachment was met with heavy deployment of police on KCCA Headquarters. It ought to be pointed out here that the wrangles surrounding KCCA are not simply power struggles between the Lord Mayor and the Executive Director. In many ways they are contestations between the NRM and opposition parties.

Among the reasons cited by the opposition was that the takeover of Kampala would deprive residents of their right to vote for a mayor thus leading into a dictatorship by future governments and would be a set back to the decentralization policy. According to the former mayor of Kampala Hajji Nasser Sebaggala "the executive director appointed by the president would be untouchable" (New Vision, 10.2.2010). Despite the contestation and protests by the opposition, the bill was passed.

4.2. The impact of the KCCA reforms on social development

Like the URA, an important component of the restructuring of KCCA was a steep increase in workers' salaries. The high pay for KCCA staff was justified by the need to discourage corruption, which largely characterized the old Kampala City Council. Many well trained and skilled personnel from other organizations, such as URA, left their jobs for KCCA. The Executive Director (ED) of KCCA, Jenifer Musisi, was herself formerly a director of legal services in URA and was handpicked by the president. It is therefore possible that Jenifer Musisi was picked to head KCCA because of her own merits around URA reform.

Present workers of KCCA earn more than probably any other public service worker in Uganda. Currently, the Executive Director of KCCA earns UGX 432 million ($178,509.08) annually as a salary excluding other financial privileges. Yet, the permanent secretary for all ministries – the top most civil servant – earns approximately USD 12,756 annually excluding other privileges.

While high salaries invariably have a bearing on domestic resource mobilization and service delivery, the institutional capacity of the KCCA is further buttressed by the political support that its top management enjoys. To begin with, as already stated, the KCCA Act provides that the Executive Director should be appointed by the president.

According to the Leader of Opposition in Parliament, the KCCA is being run like someone's private quarters, in total disregard of the laws. According to the Democratic Party President, Nobert Mao, the interest of the President is not genuine development of Kampala city but "to effectively control Kampala, grab resources and use them to meet his political ambitions." [4] The point about political ambitions is lent more credence especially when President Museveni has lost most of the elections since 1996 to the opposition in Kampala city and Museveni's latest revelations that he "poured water into the office of the Lord Mayor."

[4] ChimpReports: Museveni wants to Snatch Kampala resources. http://chimpreports.com/14676-dp-museveni-wants-to-snatch-kampala-wealth/.

In sum, human resource capacity has been enhanced with the recruitment of highly skilled personnel in KCCA. It remains to be seen whether the institutional reforms has influenced positively social development outcomes. There are clear benefits that have accrued from the political backing and protection that the President has showered on KCCA. One councilor of KCCA who also worked with KCC had this to say:

> Ever since KCCA started operating, things have been better. Everything moves unlike in the past when the central government could take months and months. Now they are giving us priority and people are appreciating it. It is very clear that our political powers have been eroded but generally people are satisfied with the services (interview, KCCA councilor, 15.1.2014).

In other words, despite the challenges especially between the political wing and the executive wing, the political support and protection KCCA enjoys at the moment has made KCCA mobilize more central and local revenues unlike in the past. KCCA has grown its local revenue by 86 per cent in the past two years. KCCA collected UGX 55.7 billion in the financial year 2011/2012, up from UGX 30 billion that the former KCC collected in financial year 2010/2011. In the year 2011/2012, the Central Government allocated to KCCA UGX 101.3 billion to finance the start and key public services delivery costs. In the financial year 2013/2014, the total GOU released funds as at June 2014 was UGX 129.18 billion against a budget of UGX 130.85 billion which is 99 per cent of the budgeted funds released. Non Tax Revenue (NTR) collected as at 31st May 2014 was UGX 64.080 billion against annual target of UGX 68.1 billion.

Given the available resource envelope, KCCA has been able to rebuild the corporate image and engage in social development. For example, in the FY2013/14, KCCA allocated UGX 27.99Bn (UGX 26.60Bn from GOU and UGX 1.40Bn from NTR) to the Education and Social Services sector. For the period July 2013 – May 2014, total expenditure was UGX 25.22 and major expenditure areas included teachers' salaries, sports activities, inspection of public and private schools, Universal Primary Education (UPE) and Universal Secondary Education (USE) capitation grants, Teachers training and Health Training institutions transfers. Some of the achievements in the education include: the construction of new class room blocks and laboratories; construction of toilets and acquisition of text books and internet connections in some schools. In the heath sector more health centers were constructed and others improved on. The result is over 1.2million Out Patient Delivery (OPD) attendances at KCCA Health Centers (HCs), 124,120Antenatal Care (ANC) visits.

In sum, political support for KCCA has so far had a positive impact on organizational capacity. For example, human resource capacity has been enhanced with the recruitment of highly skilled and loyal personnel in KCCA and this has influenced positively social development outcomes. In other words, there are clear benefits that have accrued from the political backing and protection that the President has showered on KCCA. However, it remains to be seen whether strategies for political survival through promoting social development will continue to result in sustained positive outcomes given seemingly the lack of institutionalization and disregard of laws.

5. Ministry of Health

The Ministry of Health of Uganda is a government body set up with the mandate of policy formulation and policy dialogue with health development partners, resource mobilization and budgeting, strategic planning, regulation, advising other ministries on health matters, setting standards and quality assurance, capacity development and technical support, provision of nationally coordinated services such as epidemic control, coordination of health research and monitoring and evaluation of the overall sector performance.

The Ministry of Health is an important institution to study because it shows how political interference and less political support can have negative effects on organizational capacity and ability to deliver social development outcomes. It is also clear according to the National Development Plan that the Ministry of Health is not a priority at least compared to other sectors like production and employment (Hickey, 2013). Just like in KCCA and URA, civil society is absent in demanding for better health services.

5.1. Institutional reforms in the Ministry of Health

President Yoweri Museveni's institutional reforms made Uganda one of the higher capacity states in the region (Croke, 2012). In the health sector, Uganda was internationally hailed as a pioneer in successful HIV/AIDS policies (Youde, 2006). High-level political leadership enabled an innovative HIV prevention campaign that helped Uganda cut its prevalence rate from an estimated 18 per cent at the height of the epidemic to the most recent estimate of 7 per cent.

Generally, the mid-to-late 1990s were a period of institutional reform in the health sector. The government initiated the process of preparing a National Health Policy and a Health Sector Strategic Plan (Tashobya *et al*., 2006). The Sector-wide Approach (SWAp) was officially launched in August 2000. The blueprint for the SWAp has been the Health Sector Strategic Plan (HSSP) of 2000/01 to 2004/05. This document contains a clear statement of the health sector's mission. The health sector's mission is to reduce morbidity and mortality from major causes of ill health in Uganda and the disparities therein, as a contribution to poverty eradication and economic and social development of the people (MoH 2000). Other changes and reforms included: public-private partnership, abolition of user fees, introduction of the Uganda National Minimum Health Care Package (UNMHCP), autonomy for the National Medical Stores (NMS) and decentralization of the responsibility of delivering health services to local authorities (Nazerali *et al*., 2006). Some experiments with prepayment and community-based schemes too occurred during this period.

One of the major reforms was the transfer of responsibility of delivering health services to the districts. In Uganda, health sector leaders began to implement decentralization in the late 1990s (Croke, 2012). Before decentralization, the Ministry of Health was responsible for health services administration. With decentralization the responsibilities were devolved to the district and sub county governments. However, it appears decentralization did not work well to improve the health sector in general and human resource capacity in the health sector in particular. For example, decentralization has been highlighted as a big de-motivator for most health staff as there are few chances of promotion (Jeppson, 2004; Gladwin *et al*., 2003). For a health worker to be promoted under the decentralized setting it means he/she has to resign his or her post to join another local authority. Decentralization also promoted fragmentation. This is especially so in regard to the fact that health workers needed to reinforce their relationships with leaders who interpreted decentralized policies as preferences for locally born staff (Chandler, 2013; Ssengooba, 2005) a form of nepotism.

In professions like health where technical health personnel are scarce generally in the whole country, it implies that the districts that had few of their own in the medical field struggle to recruit staff. The situation has been exacerbated by rampant district creation (Kjaer and Katusiimeh, 2012; Green, 2010) with new districts competing with the old districts for few medical personnel available" (interview, Principal Personnel Officer Mukono, District Local Government, 23.11.2013). In fact, the Health Sector Strategic & Investment Plan (2005) confirms that the Human Resources for Health (HRH) remain in short supply, both in numbers and in skills, to effectively respond to the health needs of Uganda especially at lower levels of government. President Yoweri Museveni's sudden change of heart on the creation of new districts (Daily Monitor, 16.5.2013) – often seen as a way of buying loyalty – is a telling statement of the hard times the country's Treasury has fallen on following the withholding of aid (Ulriksen and Katusiimeh, 2014). This has forced the president to halt the planned creation of 25 new districts that would have brought the number to 136 in 2014.It is therefore not farfetched to say, as some scholars like Croke (2012) argue, that decentralization was part of Museveni's patronage strategy for regime consolidation and therefore health sector decentralization did not have a chance to succeed.

5.2. Implications of low prioritization of health reforms

While the 1990s were a period of institutional reform in the health sector, the Ugandan leadership did not build on this to make a push for broader health system improvement in general and improvement in human resource capacity in particular. Instead political interference has led to institutional decay which has had deep consequences for human resource capacity especially after 2001. Cases of political interference in the ministry of health and later its impact on social outcomes are discussed below.

First, the political dynamics in the Ministry of Health governance. Between 2001 and 2005, when President Museveni appointed Jim Muhwezi, Captain Mike Mukula and Dr. Alex Kamugisha as ministers [5] in the Ministry of Health, Uganda underwent a decline in human resource capacity and autonomy in the Ministry of Health due to political interference. This was a time when the three ministers were implicated in the Global Fund Scandal and in the scandals that surrounded the Global Alliance for Vaccines and Immunization (GAVI [6]). These scandals created serious institutional decay in that it resulted in critical funding cuts in the Ministry of Health. In addition, human resource capacity in the Ministry was undermined because highly qualified, skilled professionals who did not want to work in a Ministry led by corrupt leaders left for other lucrative jobs (Croke, 2012). The appointments of key ministers based on patronage and closer family and party networks appealed to President Museveni as opposed to experience, training and orientation (Omaswa and Boufford, 2010). In the hearings associated with the Global Fund scandal, Justice Ogoola repeatedly

[5] The substantive Minister of Health Jim Muhwezi was not a medical doctor but a former army officer, former intelligence chief and very influential politician believed to be close to President Museveni. Deputy Minister of Health Mike Mukula was a very influential NRM politician in Eastern Uganda and one of the Vice Chairmen of the ruling party for Eastern region. Dr Alex Kamugisha was also an NRM political figure from the same district in western Uganda as Muhwezi and many other party leaders.

[6] This is Global Fund to Fight AIDS, Tuberculosis and Malaria. The Global Fund to Fight AIDS, Tuberculosis and Malaria mobilizes and invests nearly US$4 billion a year to support programs run by local experts in more than 140 countries. The Global Alliance for Vaccines and Immunization (GAVI) is an international organisation that was created in 2000 to improve access to new and underused vaccines for children living in the world's poorest countries.

uncovered expenditures that he identified as related to political mobilization, including winning a referendum in 2005 and Museveni's campaign to eliminate presidential term limits.[7] This may explain the placing of key regime leaders in donor-funded ministries where significant resources could be diverted but with dire consequences for human resource capacity.

While comparing Uganda and Tanzania, Croke (2012) gives further evidence of Uganda's less political prioritization of the Ministry of Health on the case of malaria control strategies. While both Tanzania and Uganda had very similar malaria control strategies, the outcomes were different with Tanzania more successful than Uganda. He attributes the success of the Tanzanian case to high-level political attention given to malaria, which gave technocrats the freedom to do their work without inteference. Specifically, high-level political attention support for malaria control resulted in meritocratic appointment, technical autonomy, and continuity in office for key National Malaria Control Program (NMCP) leaders. In Uganda's case, political interference led to top technocrats leaving for other jobs as explained above.

Dr. Asuman Lukwago who is believed to be close to state house was appointed as a full Permanent Secretary at the Ministry of Health. However, at the time of his appointment, Asuman Lukwago had been charged by the Director of Public Prosecutions (DPP) with a number of criminal offences. The Public Service Standing Orders 2010 provide for the interdiction of a public officer if criminal proceedings are being instituted against him or her but he is still at large. Likewise, some employees allegedly close to state house are engaged in acts of blatant corruption but have been left untouched for long periods.[8] All these actions have direct bearing on organizational capacity and consequently social outcomes.

Political interference can also be seen in the government decision to export 300 Uganda doctors to Trinidad and Tobago (Musisi, 2014). According to the Ministry of Foreign Affairs, Uganda made the decision to export the doctors to strengthen the two countries relations. A statement released by the Ministry of Foreign Affairs stated that it has the "mandate to source for employment for Ugandans abroad, to allow for employment, the transfer of skills, technology

[7] See Government Used Global Fund Money to Facilitate Referendum

.ugandaradionetwork.com/a/story.php?s=4219.

[8] For example, the parliamentary report on the ministerial statement of the Ministry of Health reports that Kantarama Alison, Assistant Commissioner Support Services at Mulago Hospital was misusing her office and in particular that she was renting institutional houses meant for health workers to private persons for personal gain. The officer was using the hospital laundry for private ends, and had turned a day care center built with public funds, a loan from African Development Bank, into a private asset.

and foreign exchange earnings" (MOH, 3.3.2015). This comes at a time when the report of the committee on health on the ministerial policy statement and the budget estimates for the health sector for the financial year 2013/2014 stated that there seems to be no human resource master plan to guide on training, deployment, motivation, retirement and replacement.

As a result, in the health sector, there is uncoordinated training and recruitment of health workers. For a country where the health worker to population ratio in Uganda is 1:1298 compared to the World Health Organization (WHO) guidelines of 1:439 [9] this further indicates less prioritization of the health sector. The Think Tank, the Institute of Public Policy Research (IPPR) is challenging the decision of government in court. The Belgium government has announced suspension of aid and the EU and the United States ambassadors have condemned the move by the Uganda government to export doctors (Aine, 2015; Musisi, 2014). There are indications that Trinidad and Tobago may drop the scheme because of pressure mounting from civil society and the donors. Whether the scheme is dropped or not, what is clear from this and other cases above is the lack of political support that has undermined the organizational capacity of the Ministry of Health. It remains to be seen how the less political support has impacted on the Ministry of Health to deliver social outcomes.

First, for the under-5 mortality, the statistics from Uganda and Tanzania reveal interesting data in that the ones of Uganda have stagnated while the ones of Tanzania continue to improve (Croke, 2011).Tanzania and Uganda started from a similar place: in 1995, under-5 mortality was 137 per 1,000 in Tanzania and 147 per 1,000 in Uganda but a decade later, it had barely declined in Uganda, to 137 per 1,000, while it had declined 35 percent in Tanzania, to 91 per 1,000. The trends appear to have continued past 2007: Under-5 mortality has continued to fall in Tanzania, to 81 per 1,000 in 2010 while for Uganda, morbidity data suggests continued stagnation in child health: under-5 fever prevalence in 2009 was 45 per cent, suggesting no reduction in morbidity levels over the past 15 years (Croke, 2011). Uganda has achieved malaria control coverage levels approximately half as high as Tanzania, with 41 percent of under-5s not sleeping under any net and just 34 percent sleeping under an insecticide treated net.

Also recent data shows that the prevalence of malaria, diarrhea diseases, and upper respiratory tract infections is high. Similarly, the prevalence HIV rate is on the increase and there is re-emergence of epidemics of viral hemorrhagic

[9] Budget Monitoring and Accountability Unit, Ministry of Finance, Planning and Economic Development, Republic of Uganda BMAU Briefing Paper 2013.

fevers and cholera (Mbonye *et al.*, 2013).The tables below give more indicators to illustrate the story above.

TABLE 1: THE MATERNAL MORTALITY RATIO FIGURES

	1995	**2001/02**	**2006**	**2011**
Proportion of births attended by skilled health personnel	37.8%	39.0%	42.1%	58%
Maternal mortality ratio (per 100,000 live births)	506	524	418	438
Contraceptive Prevalence Rate	14.5%	22.8%	23.7%	30.0%
Adolescent birth rate	204	178	152	135
Antenatal Care Coverage at least 1 visit by skilled provider	91.3%	92.4%	93.5%	94.9%
Antenatal Care Coverage at least 4 visits by any provider	47.2%	41.9%	47.2%	47.6%
Unmet need for family planning	21.9%	24.4%	40.6%	34.5%

Source: MDGs Report for Uganda, 2013.

TABLE 2: COMBATING HIV FIGURES

	001/02	**2004/05**	**2006**	**2011**
HIV prevalence among population aged 15-24 years	NA	2.9%	NA	3.7%
Condom use at last high-risk sex, 15-24 year olds	53.1%	54.0%	46.5%	56.1%
Proportion of population aged 15-24 years with comprehensive correct knowledge of HIV/ AIDS	34.5%	32.4%	35.1%	38.8%
Ration of school attendance of orphans to school attendance of non-orphans aged 10-14 years	NA	NA	96%	87%

Source: MDGs Report for Uganda, 2013.

According to the tables 1 and 2 above, the health indicators have stagnated and in some instances declined, which can be linked to lack of capacity as explained in earlier sections. Past gains in the fight against HIV/AIDS have not been sustained, with a disturbing recent increase in new infections. The percentage of people with comprehensive knowledge of HIV/AIDS transmission has increased but remains low especially among the 15-24 age group. Despite significant improvements in skilled assistance at delivery, maternal mortality remains a big challenge with many deaths occurring more than a day after the birth.

In sum, it appears that the ministry of health organizational capacity and ability to deliver social development outcomes has been hampered by short run political gains in pleasing a section of the ruling elite using patronage networks. It is also clear that Ministry of Health has not been prioritized and given the financial resources and the political protection by the ruling elite just like the case of URA and KCCA. In fact, in the new conceptualization of how development should unfold in Uganda in the National Development Plan[10], the social sectors including health are downgraded to the third layer in favour of sectors associated with production and employment (Hickey 2013). This is clearly evidenced in the low funding for the health sector where growth in the health sector budget is not commensurate with population growth. On average the health sector budget (in nominal terms) has increased by only five per cent (UGX 660 billion in 2009/10, UGX 799 billion in 2010/11 and UGX 846 billion in 2012/13). This means the current per capita allocation is about UGX 24,800 (USD 10) per annum.

6. Conclusion

This study set out to examine the linkages between resource mobilization and social outcomes looking at institutions that play a key role with respect to resource mobilization and social spending in Uganda. In this paper, I examine how varying political interests in and priorities of public institutions serve to explain differences in their organizational capacity. This was assessed in terms of key reforms implemented and human resource capacity in the three cases studied– URA, KCCA and Ministry of Health. The results indicate that political considerations were key in explaining organizational capacity in URA, KCCA and Ministry of Health. URA initial success is explained by strong support of the ruling political elite of the bureaucratic elite coupled with external donor backing. In the case of Kampala Capital City Authority, the political protection given to the bureaucratic elite in Kampala has enabled KCCA to deliver to the people of Kampala. However, the reforms in Kampala amounts to deliberate

[10] The National Development Plan is replacing the Poverty Eradication Action Plan (PEAP).

attempts by the NRM ruling elite to water down the power of elected officials in the city of Kampala – a move that may have serious long term consequences for the democracy project in Uganda in general and institutional development in particular. In the health sector, political interference in the way the Ministry of Health has been run has had disastrous effects on its organizational capacity and its ability to deliver social development outcomes. In the three cases, there is a little participation by civil society to influence reform initiatives. In sum, the case of the URA and KCCA demonstrates that political support for KCCA has led to a positive impact on organizational capacity. In the Ministry of Health less political prioritization has had negative effects on institutional development and consequently its capacity to deliver social outcomes.

The lessons that we can draw from the experience of these three cases are: First, institutional and policy reform may not be driven by incentives to improving organizational capacity per se. Other considerations related to galvanizing political support through patronage and clientelistic practices for the purpose of regime maintenance or "political survival" are key to understanding the drivers to improving organizational capacity.

Secondly, the findings of the study generally departs from the conventional wisdom that political interference is always and necessarily detrimental. There may be organizational and resource mobilization capacity that can be gained from political interference as the case of URA and KCCA shows. In other words, the protection and insulation of loyal and trusted bureaucratic elite from societal interests can have real benefits in service delivery. However, political interference especially from the ruling elite tends to weaken civil society participation consequently weakening democratic accountability, a factor likely to lead to lack of sustainability of the reform efforts. In such circumstances, where people's choices are not heard by policy makers, the promise of building strong institutions, as organizations, that constrain opportunistic behaviour by political leaders may not come to pass.

The lessons arising from the Uganda case may well have broader implications for poor countries that have weak fiscal capacities and struggling to mobilize domestic resources for social development. High level political commitment and insulation from political and societal interests may be essential as there may be organizational and resource mobilization capacity that can be gained in the initiation and especially in the early stages of reforms. But this may not be sustainable in the long run. Civil society engagement is critical and a more active citizenry involvement in the way organizations are run would help to foster greater accountability of the political and bureaucratic elite. This may generate pressures for upgrading of institutions entrusted to deliver services.

Biographical Notes

Mesharch W. Katusiimeh holds a PhD from Wageningen University, MA degree in Public Administration and Management and a Bachelor's Degree in Social Sciences (Political Science) from Makerere University, Uganda. With a research interest in local and urban governance, public private partnerships and the politics of African development, Dr. Katusiimeh has contributed chapters to academic books and articles to refereed journals. Dr. Katusiimeh is currently Vice Chancellor at Ankole Western University - Uganda.

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