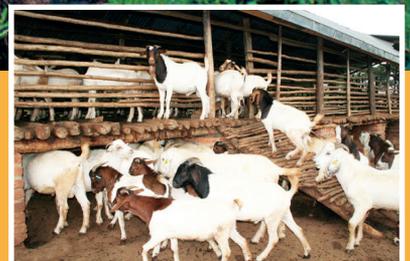
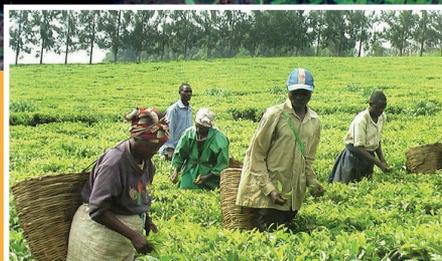




Assessing Public Expenditure Governance in Uganda's Agricultural Sector

Application of an Innovative Framework



**Russell Rhoads • Tony Muhumuza • Winnie Nabiddo • Henry Kiragga
Fred Ssango • Sophie Nampewo • Zephyr Muzira**

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Assessing Public Expenditure Governance in Uganda's Agricultural Sector

**Application of an Innovative Framework and Findings
from the Sector**

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Contents

	<i>Acronyms</i>	5
	<i>Acknowledgements</i>	7
	<i>Executive Summary</i>	8
1.0	Introduction and Background to the Agricultural Sector	11
1.1	Overview of the Structure of the Agricultural Sector	13
1.2	Linkages with Other Sector Players	14
2.0	Public Expenditure in the Agricultural Sector	17
2.1	The Budget Preparation Process	17
2.2	Budget Oversight	19
2.3	Budget Preparation Process at the Local Government Level	21
2.4	Agricultural Sector Budget Allocation	22
3.0	Methodological Approach to Public Expenditure Governance	28
3.1	Approach to Data Collection	28
3.2	Approach to Data Analysis	32
4.0	Assessment of Public Expenditure Governance in the Agricultural Sector	39
4.1	Participation	39
4.2	Strategic Vision	42
4.3	Coordination	44
4.4	Transparency	46
4.5	Control of Corruption	48
4.6	Accountability	49
4.7	Efficiency and Effectiveness	51
4.8	Responsiveness	52
4.9	Equity	54
5.0	Priorities and Recommendations	56
	<i>Participation</i>	56
	<i>Accountability</i>	58
	<i>Efficiency</i>	59
	<i>Equity</i>	61
5.2	Conclusions	63
	References	65

List of Tables

Table 1: Core Agencies in the Agricultural Sector and their Responsibilities.	14
Table 2: Agencies with Linkages to the Agricultural Sector and their Responsibilities	15
Table 3: Budgetary Allocations to Agricultural Sector Agencies (2007/08 – 2012/13 in 000)	26
Table 4: Definitions and Principles of PEG in Relation to the Agricultural Sector	34

List of Figures

Figure 1: Steps in Preparing the National Budget	18
Figure 2: Trends in Allocation to Agricultural Sector and Proportional Share of Resources	23
Figure 3: The Resource Gap to the Agricultural Sector versus the Declarations Made	24
Figure 4: Budget Analysis for the Sector (2010/11 – 2014/15)	25
Figure 5: Institutions and Communities included in the Study	30
Figure 6: Principles of Public Expenditure Governance	32

Acronyms

AASPs	Assistant Agriculture Service Providers
ACODE	Advocates Coalition for Development and Environment
ATAAS	Agricultural Technology and Agribusiness Advisory Services
CAADP	Comprehensive Africa Agriculture Development Programme
CAO	Chief Administrative Officer
CBF	Community Based Facilitator
CBTIC	Citizens Budget Tracking and Information Centre
CDO	Cotton Development Organization
CSO	Civil Society Organization
DANIDA	Danish International Development Agency
DDA	Dairy Development Authority
DNC	District NAADs Coordinator
DPO	District Production Officer
DPs	Development Partners
DSIP	Development Sector Investment Plan
FGD	Focused Group Discussion
FY	Financial Year
IFAD	International Fund for Agricultural Development
IPF	Indicative Planning Figures
ISFG	Integrated Support to Farmers Groups
KII	Key Informant Interview
LG	Local Government
LLG	Lower Local Government
MAAIF	Ministry of Agriculture, Animal Industry and Fisheries
MDA	Ministries, Departments and Agencies
MDGs	Millennium Development Goals
MoFPED	Ministry of Finance, Planning and Economic Development

MPS	Ministerial Policy Statement
MTEF	Mid-Term Expenditure Framework
NAADs	National Agricultural Advisory Services
NAGRIC & DB	National Genetic Resource Information Centre and Data Bank
NAP	National Agricultural Policy
NARO	National Agricultural Research Organization
NDP	National Development Plan
NGOs	Non-Government Organizations
NRM	National Resistance Movement
OBT	Output Budgeting Tool
OPM	Office of the Prime Minister
PAC	Public Accounts Committee
PEAP	Poverty Eradication and Action Plan
PEG	Public Expenditure Governance
PERs	Public Expenditure Reviews
PETS	Public Expenditure Tracking Surveys
PMA	Plan for Modernization of Agriculture
PPDA	Public Procurement and Disposal of Public Assets
SMS	Subject Matter Specialist
SNC	Sub-county NAADs Coordinator
SWAP	Sector-wide Approach
SWG	Sector Working Group
UBOS	Uganda Bureau of Statistics
UCDA	Uganda Coffee Development Authority
ULGA	Uganda Local Governments Association
UNFFE	Uganda National Farmers' Federation
UPDF	Uganda People's Defence Forces

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Executive Summary

In light of the well-established link between management of public resources and growth and economic transformation, assessing the governance of public expenditure is instrumental in identifying both areas of good practice and areas that require improvement to optimize gains. This report is the first in a series of policy analyses prepared by ACODE to assess the governance of public expenditure (hereafter, public expenditure governance or PEG) in Uganda's agricultural sector, against the dimensions of governance elaborated in the framework of Baez-Camargo and Jacobs (2011). The report provides the first attempt to model indicators for assessing PEG in Uganda's agricultural sector, which can also be replicated in other sectors of the economy and other countries as well.

The report used a mix of methodologies. These include: a comprehensive review of literature; interviews with experts along the public expenditure chain at the national and sub-national levels, and Focus Group Discussions (FGDs) with selected farmers' groups in Mukono and Soroti districts service delivery and the operations of the National Agriculture Advisory Services (NAADS) programme. While the selected districts do not provide a nationally representative picture, this is achieved by the overall assessment using other approaches. One key novelty of our report is a methodology for assessing PEG by comparing a set of principles and their indicators with the actual findings from the field. This methodology has immediate application for improving PEG, expanded beyond the two data districts.

This report provides a number of insights that relevant actors could exploit to enhance the performance of the agricultural sector. We argue that successful transformation of the agricultural sector requires a strong commitment to not only increasing the budget allocation to the sector, but also ensuring that the budgets and out-turns are timely for the agricultural seasons. The sector has continuously been allocated less than 5 per cent of the budget despite the Ministry of Finance claim that the sector is financed much more than that through back and forward linkages with the other sectors. Still, a low level of financing is contrary to the Maputo and NRM party declarations of 10 per cent and 7 per cent respectively. These shortfalls thwart the implementation of sector development programmes.

It is observed that Uganda has frameworks in place to ensure effective participation in decision-making at all levels. More effort is required to ensure that citizen engagement in decision-making of public expenditure is reflected in the framework. For instance, a decision to integrate the NAADS programme into a single spine delivery mechanism has implications for resource management, and should have involved wide consultation, both at national and local government levels, and among farmer groups as well. There are concerns that lower local governments have limited room to decide on the 65 per cent of non-sectoral conditional grants due to them, given that such powers, especially on project selection, are usurped by the district technical committee. Such gaps in consultative processes could pose serious impacts on ownership and resource use at all levels.

Agricultural sector transformation in part requires stronger coordination mechanisms within and across sectors. While the framework for intra-sector coordination is clear, the breadth of the sector, also characterized by a wide range of public and private institutions, creates challenges for effective coordination and monitoring of sector activities. There is also weak coordination of activities with other sectors which implement activities that feed into agricultural sector. A combination of all these challenges poses not only a risk of resource duplication but also limits opportunities to attract resources from the national coffers.

Public financial management systems and sector budgeting and policy development are other areas that require redress. These are largely characterized by flaws in procurement systems, internal weaknesses in audit capacity, inadequate monitoring of budget performance at the lower levels, and limited involvement of local government in the determination of resource distribution during the budgeting process.

The internal and external monitoring and evaluation framework for the sector requires strengthening in order to effectively track and monitor public expenditure delivery and management. The status of the NAADS programme, for instance, cannot be adequately ascertained due to institutional weakness, manifested by insufficient data on activities at all levels. Sound M&E systems are critical to ensure effectiveness and efficiency, and strengthen accountability to beneficiaries.

A functional, predictable and clear budget and activity implementation structure will ensure effectiveness of resource allocation and alignment to planning and execution. During the study period, sectors experienced delays in the release of funds from the central government, impacting on planning

and implementation of sector activities. While this cuts across ministries, the seasonal nature of agricultural activities worsens the implications of these delays. Timely releases, coupled with the capacity of the sector to absorb the allocated funds, as evidenced by 87 per cent performance in 2013/14, could significantly contribute to improved PEG processes. The untimely shifts in implementation structures as evidenced in the NAADS programme also disrupt resource allocation and delivery on the sector mandate. Political leadership should guarantee consistency and discipline in implementing PEG guidelines.

Strengthening accountability mechanisms will remain central to the sector. This will require timely and comprehensive monitoring along the entire expenditure chain. On the end-user side, it is imperative to enhance the oversight function of farmers and citizens, by ensuring access to timely information and equipping them with knowledge on guidelines and reporting mechanisms to facilitate monitoring of resource flow, allocation and impact.

Overall, the report recommends a more farmer-centred approach that integrates the voices and concerns of farmer groups at all levels of the public expenditure chain. This will be enabled by establishment of a comprehensive farmer-centred agricultural development strategy. This strategy will ensure that service delivery is responsive to end users, but also offer checks and balances for accountability.

1.0 Introduction and Background to the Agricultural Sector

Public expenditure governance is part and parcel of the overarching concept of governance emerging since the 1990s as a key determinant of growth and development (World Bank, 1996, 2007). This approach, emerging as a spin-off to the New Public Management in the World Bank processes towards developing countries, has since evolved from a focus on governance as the art of governing to governance as a desirable attribute for human and economic development and democracy (Sayedoff, 2011). As such, the concept of governance has attracted widespread attention from scholars and policy makers, especially in the areas of reporting, equity, and the quality of service delivery (Williamson and Dom, 2010).

Studying “*public expenditure governance*” or PEG is important because of the role public expenditure plays as a key determinant for growth, development, and poverty alleviation (Kauffmann, Recanatini & Biletsky, 2002; Rajkumar and Swaroop, 2008). Through public expenditure, governments in both developed and developing countries are able to impact on the welfare of their citizens through the direct provision of goods and services and regulation of the economy. Yet, from 2010, Uganda’s five year plan has shifted focus towards a greater national ownership of strategic directions in terms of both accumulation and redistribution of resources. This new paradigm emphasises development objectives that address “transformation and prosperity” and less specific programs that target “poverty” (Hickey, 2013:195). This study by ACODE examines the role played by the management of budgetary resources in promoting both development and poverty reduction through the delivery of services to those at the farm level. Poor management of public expenditure could have precarious repercussions not only for the growth of the sector, but also for the welfare of smallholder families.

According to Bogere and Makaru (2014), assessing public expenditure governance is useful in three basic ways. First, it promotes an understanding of the manner in which public expenditure is governed in terms of the actors, how they interact, and the accountability relations among them; as well as how power over decisions on public expenditure is distributed and exercised in determining outcomes of public expenditure. Secondly, focus on the budget processes helps to identify points of weakness along the public expenditure chain that may require strengthening. Third, assessing public expenditure provides a scale for gauging and tracking changes resulting from various interventions over time.

The focus of this paper is the assessment of public expenditure governance in Uganda's agricultural sector. The agricultural sector is so critical to the growth and development of Uganda. As a major source of food for the rapidly growing population, the agricultural sector in Uganda employs nearly 70 per cent of the country's working population (Uganda National Bureau of Statistics, 2013). Along with tourism, the agricultural sector is a leading foreign exchange earner. Agriculture comprises most of the country's exports, and it is the major source of inputs for the country's growing manufacturing sector through forward and backward linkages. Over the years, public expenditure on the sector has been steadily rising, though still lagging behind the nationally and internationally recommended sectoral expenditure targets (Lukwago, 2010).¹

Past efforts are evident for assessing public expenditure outcomes in the agricultural sector in Uganda -- for example, through diagnostic tools such as Public Expenditure Reviews (PERs), Public Expenditure Tracking Surveys (PETS), Quantitative Service Delivery Surveys (QSDS), and Service Delivery Indicators (SDIs). In spite of these, comprehensive research on the governance of public expenditure in the sector is still lacking. In light of this, ACODE's project of Citizens Budget Tracking and Information Centre (CBTIC) conducted Public Expenditure Governance (PEG) studies for four key service delivery sectors in the country, i.e. Health, Education, Roads, and Agriculture. This paper specifically focuses on the Public Expenditure Governance in Uganda's agricultural sector.

The overall objective of this study is to contribute to better management of public expenditure in the agricultural sector by identifying areas of governance along the public expenditure chain that require strengthening. Specifically, the study objectives are to:

1. Develop a framework of principles by which to assess public expenditure governance in the agricultural sector;
2. Assess PEG in the agricultural sector against this framework using the most recent data on the institutions and performance in the sector; and
3. Provide recommendations for improving PEG and governance within the agricultural sector.

¹ The sector received UGX 473.7bn in the 2014/15 budget. But according to the National Budget Framework Paper for 2015/16, the Ugandan government will cut allocations to agriculture by almost 12 per cent to UGX 417bn. (Mwesigwa 2015).

The framework for assessment adapts a model proposed by Baez-Camargo and Jacobs (2011), which simulates PEG as a process linking inputs, processes, and outputs. Under this framework, public expenditure governance is concerned with the manner in which decisions over budgets are made and implemented, and with the interactions among actors for the achievement of specific objectives towards responsible expenditure and good governance. Overall, the study aims to understand governance issues at different decision-making points within the agricultural sector, while shedding light on the inter-linkages along the chain of institutions from government to service delivery to end users.

1.1 Overview of the Structure of the Agricultural Sector

The main objective of the agricultural sector is to increase rural incomes and livelihoods through improved household food and nutrition security (MAAIF, 2010). This should put agriculture on the path to irreversible transformation through competitive, profitable, and sustainable public action and investments in the agricultural sector; in other words, to transform subsistence farming to commercial agriculture. This transformation can be achieved with an approach that emphasises the following components:

- Factor productivity (land, labour, capital) in crops, livestock, and fisheries is sustainably enhanced;
- Markets for primary and secondary agricultural products within Uganda, the region and beyond are developed and sustained;
- Favourable legal, policy, and institutional frameworks facilitate private sector expansion and increased profitability along the entire value chain;
- MAAIF and Agencies function as modern, client-oriented organizations within an innovative, accountable, support environment.

While all four components are essential for agricultural development and growth, the latter is most relevant to this study, involving government agencies and budgetary allocation directly affecting the sector. The agriculture sector is anchored on the Ministry of Agriculture, Animal Industry and Fisheries (MAAIF) and its eight semi-autonomous agencies (Table 1). Headed by a Minister of Agriculture, the MAAIF operates under four main directorates; i) policy, planning and support services, ii) animal resources, iii) crop resources and iv) fisheries resources. These directorates are run through departments and training institutes. These also carry out specific responsibilities, contributing to the achievement

of the sector goals and overall development of the nation, interacting with other government MDAs. One of the key agencies pertaining to agriculture is the National Agricultural Advisory Services Secretariat (NAADS), responsible for the delivery of advisory and agricultural extension services.

Table 1: Core Agencies in the Agricultural Sector and their Responsibilities

VOTE	INSTITUTION	RESPONSIBILITY
010	Ministry of Agriculture, Animal Industries and Fisheries (MAAIF)	Policy formulation, support and supervision, sector planning, regulation, setting standards, quality assurance, sector monitoring and guidance
142	National Agricultural Research Organization (NARO)	Generation and dissemination of research technologies
152	National Agricultural Advisory Services Secretariat (NAADS)	Delivery of advisory and agricultural extension services
121	Dairy Development Authority (DDA)	Promotion of dairy development
160	Uganda Coffee Development Authority (UCDA)	Promotion of coffee development
155	Cotton Development Organization (CDO)	Promotion of cotton development
125	National Genetic Resource Information Centre and Data Bank (NAGRIC & DB)	Promotion of animal genetic development
	Coordinating Office for the Control of Trypanosomiasis in Uganda (COCTU)	Co-ordinate control of Trypanosomiasis
501- 850	Local Governments	Service delivery unit for the agriculture programmes through the provision of extension and advisory services

1.2 Linkages with Other Sector Players

Agricultural sector goals and aspirations cannot be achieved in isolation: policies and investments outside the mandate of MAAIF are vitally important for successful implementation of agricultural sector plans and activities. In this regard, the roles of several other institutions should be recognized (Table 2). A comprehensive approach to public expenditure analysis will necessarily address many key linkages across sectors. These will be explored in the findings and analysis sections of this report.

Table 2: Agencies with Linkages to the Agricultural Sector and their Responsibilities

Sector Player	Function
Parliamentary Committee on Agriculture	Responsible for the review and approval of proposed policies and strategies for the sector.
Ministries of Water and Environment (MWE) and Trade and Industry (MTI)	Formulate appropriate policies, standards, and regulatory frameworks.
Ministry of Education and Sports (MoES)	Responsible for primary, secondary, and tertiary education.
Ministry of Gender, Labour and Social Development (MGLSD)	Ensures community empowerment to undertake the agricultural production.
Ministry of Local Government (MoLG)	Coordinates and supports LGs so that they provide sustainable, efficient, and effective services, building the capacities of LGs.
Ministry of Energy and Mineral Development (MEMD)	Provides energy resources and guidance in the use of energy resources which are a factor for value addition; and links petroleum refinery with production of agricultural fertilizers.
Ministry of Lands, Housing and Urban Development (MLHUD)	Responsible for land use policy, land laws.
Ministry of Finance, Planning and Economic Development (MoFPED)	Ensures that sectoral developments are well coordinated and appropriately funded.
Office of the Prime Minister (OPM)	Responsible for cross-sectoral monitoring and reporting.
Other Government Agencies	Other Players
Uganda Bureau of Statistics (UBOS), Uganda National Bureau of Standards (UNBS) Uganda National Council of Science and Technology (UNCST) National Environmental Management Authority (NEMA)	Development partners which comprise of mainly the World Bank, Africa Development Bank (ADB), IFAD, European Union and DANIDA; the private sector which comprises of service providers in agriculture, CSOs and NGOs, and farmers and farmers' organizations, the latter involved in a range of activities, from advocacy and provision of inputs to financial services and marketing.

At the beginning of this section, the importance of undertaking a public expenditure governance study was explained and the objectives identified. We provided an overview of the agricultural sector and its organization and a description of key institutions such as the MAAIF and the NAADS because of their seminal roles in the implementation of agricultural policy and programmes at the level of local government. The cross-sectoral linkages and key players were also described as part of the structure and organization of the agricultural sector. The next section of this study delves into understanding the budget process involving budgetary planning, implementation, and reporting at both the national and local government levels.

2.0 Public Expenditure in the Agricultural Sector

The performance of the sector in terms of PEG is tied to the budget process and linkages across institutions. In this section, we describe the budget preparation process, oversight, allocation trends, and efficiency - as policy and practice across the institutions involved at various levels of government.

The Government of Uganda describes its priorities for the agricultural sector in the MAAIF Development Strategy and Investment Plan (DSIP) prepared in 2006. The DSIP presents the justification for a strategy to achieve sustained growth in agricultural productivity and poverty reduction and estimates the costs of high-priority investments to achieve those objectives. The DSIP is supposed to be used to prioritize and define spending plans during the budgetary process each year. Advisory services have been accorded higher priority in practice than planned, whereas allocations to research remain in line with DSIP projections. Together, advisory services and research receive the highest percentage of available funds, compared with the DSIP projection. Both of these sub-sectors are accorded high priority in the Poverty Eradication Action Plan (PEAP).

2.1 The Budget Preparation Process

The effectiveness of public expenditures depends, among other things, on budget preparation and implementation. Parliamentary approval of the sector budget is no guarantee that all approved funds will be released and spent. If funds are released at unpredictable times, or if their release is concentrated in the last quarter of the financial year, it is difficult to implement programmes smoothly and procure goods and services at the lowest cost. In other words, poor budget preparation and performance can undermine even the best allocation of funds.

The main stages in formulating the national budget are described in Figure 1, "Steps in Preparing the National Budget." For the agricultural sector, the process (at least in principle) lasts nine months from the national consultative meeting scheduled in October, at which MTEF ceilings are announced, to the reading of the Budget in June the following year.

Figure 1: Steps in Preparing the National Budget

October: Draft Budget Ceilings

- MoFPED distributes the Budget Call Circular (BCC) to all ministries and agencies with inter- and intra-sector MTEF allocations.
- MoFPED hosts a “Budget (Framework) Consultative Workshop.”

November–December: Preparation of Sector Working Group Reports

- Sector Working Groups use indicative budget ceilings to arrive at intersector allocations and prepare Sector Budget Framework Paper (SBFP).

January: Preliminary Estimates

- SBFPs discussed with MoFPED during ministerial consultations.
- Ministries and agencies prepare draft budget estimates on this basis.

March: National BFP to Cabinet and Parliament

- MoFPED compiles SBFPs into a National Budget Framework Paper (NBFP), presented to the Cabinet.
- When the NBFP is considered and approved, it is submitted to Parliament.

April–May: Parliament and Public Expenditure Review

- The Budget Committee of Parliament discusses the NBFP and presents recommendations to the President and MoFPED.
- The national PER meeting is held, at which the NBFP is discussed.

June: Finalization of Budget

- On the basis of Parliamentary/PER recommendations, the proposed Budget and MTEF is amended.
- The Budget is read.

As shown in Figure 1, strong political input is present from the start, and opportunities exist for parliamentarians to amend the budget before it is formally presented. The process also includes consultative workshops, where the private sector and civil society can make their views heard, though civil society participation in the budget process starts only after it is presented to Parliament. Sector meetings are held for each industry. MoFPED adheres to the calendar date to submit the National Budget Framework Paper and the Minister of Finance presents the Budget to Parliament on behalf of the President by the statutory date of 15 June. However, delays in the early stages sometimes create difficulties in

getting firm resource forecasts from the DPs. Indicative figures are first provided in September, the second indication in February and final one in April.

There are frequent modifications to the ceilings during the budgeting process, both during the BFP preparation stage and during the discussions at the National Budget workshop. This creates a challenge for MDAs, since they cannot finalize their budgets until after all these consultations and inputs are incorporated. A reliable expenditure framework emerges only in late May when the third budget circular including the final MTEF ceilings is issued. The MDAs say that this gives them a very short period within which to finalize and submit the Final Budget Estimates to MoFPED. The introduction of the computer-based OBT has eased the exercise of inputting the final changes to MDA budgets, but changes in ceilings imply re-prioritization of programmes and activities. This cannot be done properly in the few days remaining. An annual budget calendar exists, but MDAs do not have at least four weeks from receipt of the final budget circular to complete their estimates.

Parliamentary scrutiny of the budget is done through its Budget Committee. The Budget Act of 2001 guides the work of the Budget Committee. According to the Act, the Executive presents to Parliament the National Budget Framework Paper (NBFP), covering fiscal policies and the Mid-Term Expenditure Framework (MTEF) by 1 April of each year. The NBFP is then distributed to the 14 sessional committees of the Budget Committee for review. The sessional committees make their recommendations to the Budget Committee by 25 April and the Budget Committee hands over its recommendations to the President by 15 May. The budget estimates that are prepared based on the agreed NBFP are presented to Parliament by 15 June each year. Each MDA presents a Ministerial Policy Statement to Parliament by 30 June. These policy statements form the basis for the examination of the budget estimates of MDAs. The budget estimates are reviewed and approved by 30 September of each year.

2.2 Budget Oversight

Based on the discussions we held with the Parliamentary Committee on Agriculture, their oversight and advisory role of the sector is based on recommendations or issues raised by the Budget and Public Accounts Committees. One of the key practices is the Opposition Shadow Minister of Agriculture presenting the alternative policy statement. After reviewing the sector budget, MDAs are given a chance to clarify on issues raised by the committee formally as an annex in the MPS with strategies.

The Constitution, in Article 154 (4), provides for the President to authorize issues from the Consolidated Fund for meeting expenditures up to four months into the fiscal year. This 'vote on account' is normally approved within a few days of the start of the year, but approval of the budget itself is normally in September. Budgets are always approved before the vote on account expires (31 October). From the vote on account, MDAs are allowed to spend up to one-third of their draft budgets, including starting new projects, in advance of budget approval.

All budgetary central government MDAs are connected to the Integrated Financial Management System (IFMS) and submit monthly reports of revenue and expenditure to the Accountant General. The data are reliable, except for commitments data. Externally-funded project expenditure is excluded except for seven projects supported by WB, ADB and IFAD, treated as pilot projects for donors to use the GoU chart of accounts. Reports are submitted within 45 days of the end of quarter.

Reports are classified in the same way as the budget. Comparisons are made with the original budget as amended by any supplementary budgets appropriated by Parliament. Period-end adjustments are made as for annual financial statements. Financial reporting templates, a Financial Reporting Guide, an end-of-year circular and an annual reporting workshop are provided to assist the MDAs.

The Public Accounts Committee (PAC) meets frequently to get up-to-date with the examination of audit reports. The PAC has 31 members drawn proportionately from all the major political parties. The chairman of PAC and his deputy are members of the opposition in Parliament. Committee decisions are made by consensus. In order to cope with the backlog, the Speaker of Parliament has permitted PAC members to work more days during each week and also to work during the parliamentary recess, which is financially assisted by the Financial Management and Accountability Programme (FINMAP). The intention is to concentrate on the most recent audit reports and not spend too much time on old audit reports.

The PAC holds in-depth hearings with the Accounting Officers and heads of Finance Departments of MDAs cited in the Auditor General's reports. The PAC has technical guidance from the Auditor General, or his representative, who attends all hearings. Hearings are open to the public except on classified expenditure. Parliamentary committees have from time to time examined the audit findings and recommendations of special audits that have been carried out by the Auditor General.

From this description of the budget process, we can appreciate the intricate and time-consuming system of preparation and oversight, involving many committees and groups. A parallel process is also underway at the district level of local government.

2.3 Budget Preparation Process at the Local Government Level

A single Budget Framework Paper is prepared for each district by the District Technical Planning Committee, with contributions from the District Production Department. In principle, the District Budget Framework Paper coordinates plans submitted by lower levels of government and developed in a participatory manner. According to our research, in practice this participatory process is weak, and rarely involves more than a minority of the local population.

Usually, there is only a short period between the Regional Local Government Budget Framework Paper Workshop, when Indicative Planning Figures (IPFs) are announced, as well as the date for submitting the District Budget Framework Paper. The MoFPED and line ministries comment on the Budget Framework Paper in March–April, and then it is examined by various District Council committees before being read and approved by the full District Council in June. As at the national level, the Indicative Planning Figures for individual districts are frequently adjusted as the budget is prepared.

At the district level, funds for production activities come from various sources. These sources include the NAADS District Grant and the District Agriculture Extension Grant. Funds also come from the parts of the Non-Sectoral Conditional Grant (NSCG) and the Local Government Development Programme (LGDP) that are apportioned to production activities, together with any projects funded from local tax revenue. In some districts, the Production Department receives extra funding from the 10 per cent pooled from conditional grants under the Fiscal Decentralization Strategy. Each grant channelled from the Central Government is subject to various conditions.

Decisions on how the NAADS District Fund is allocated for the district and sub-counties are predetermined by the NAADS Secretariat. The district only distributes funds as scheduled by the Secretariat. Decisions on the actual extension activities to be financed by the grant are made by farmers' forums at the sub-county level.

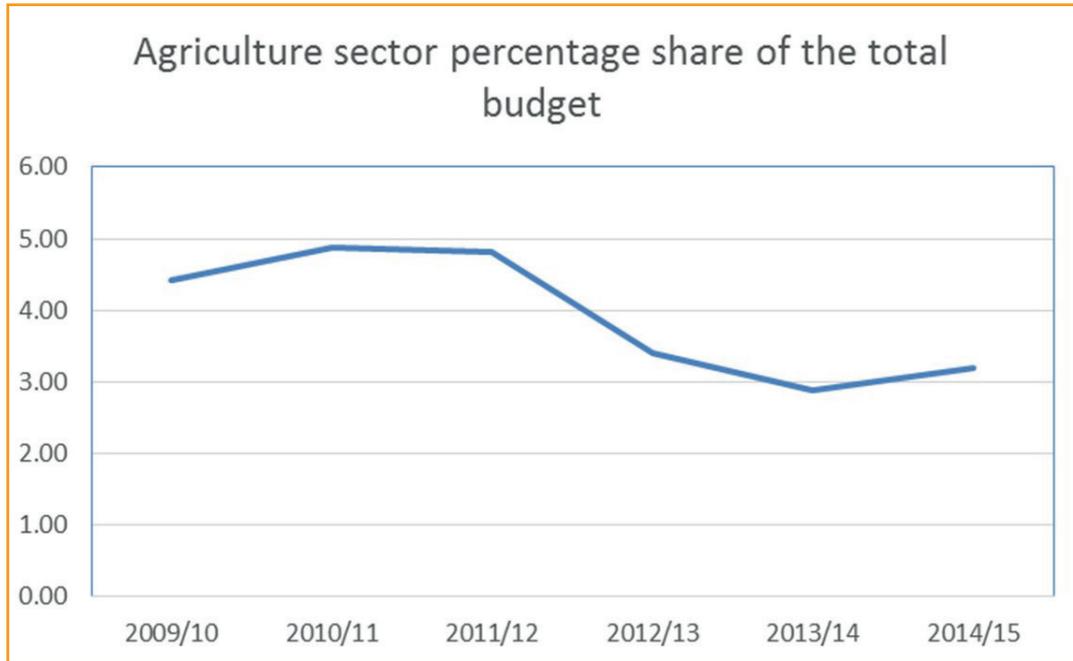
In principle, the sub-counties are supposed to decide how their 65 per cent of NSCG funds should be used. The district's role is to check conformity with the guidelines (for example, to ensure that proposed investments are of the acceptable "public good" type). In practice, many decisions on project selection are made by the District Technical Committee, based on recommendations from various departments. The Production Department's scope for flexibility in planning is limited to decisions on allocating funds from the NSCG, the LGDP, the allocation from the 10 per cent flexibility fund under the Fiscal Decentralization Strategy, and locally-financed projects.

Similar to the national budget process, the local government budget process also involves a time-consuming system of preparation and oversight. However, in practice the participatory nature of the budget preparation process is weak, especially the participation of the local population.

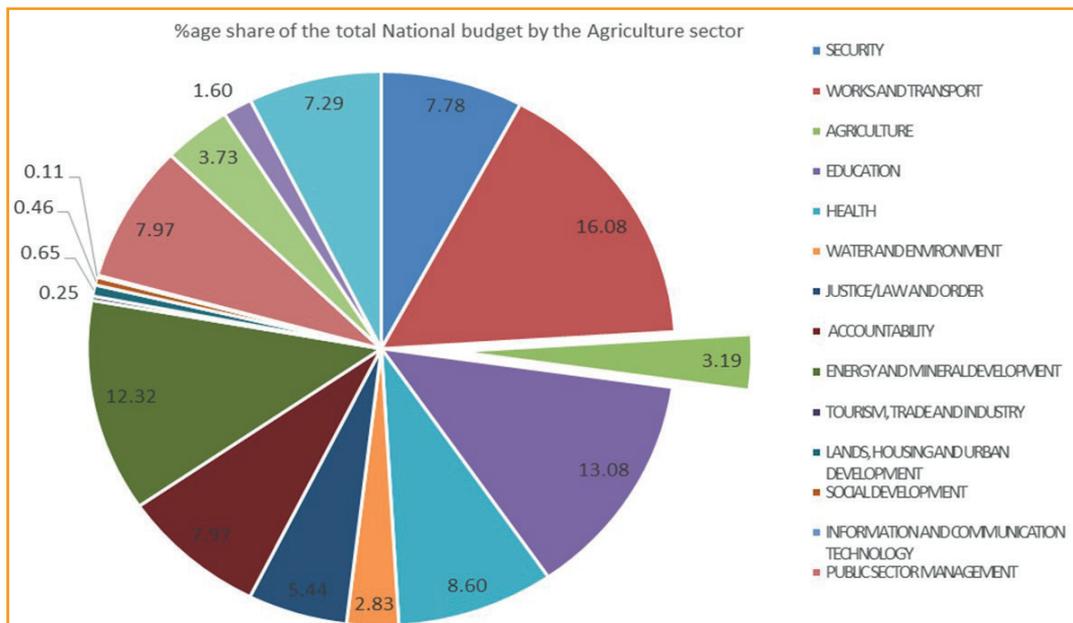
2.4 Agricultural Sector Budget Allocation

The agricultural sector is primarily funded through the national budget, with additional resources from donors in form of project support. Despite emphasis on the need to increase agricultural funding in the NDP and DSIP, the sector's share of the national budget has persistently not exceeded 5 per cent for the last six financial years, including FY 2014/15, although the NDP II clearly states that one of the key drivers of the economy is agriculture. Figure 2 describes trends in allocation to the agricultural sector.

Figure 2: Trend in Allocation to Agricultural Sector and Proportional Share of Resources



Share of the agricultural sector resource envelope of the total budget

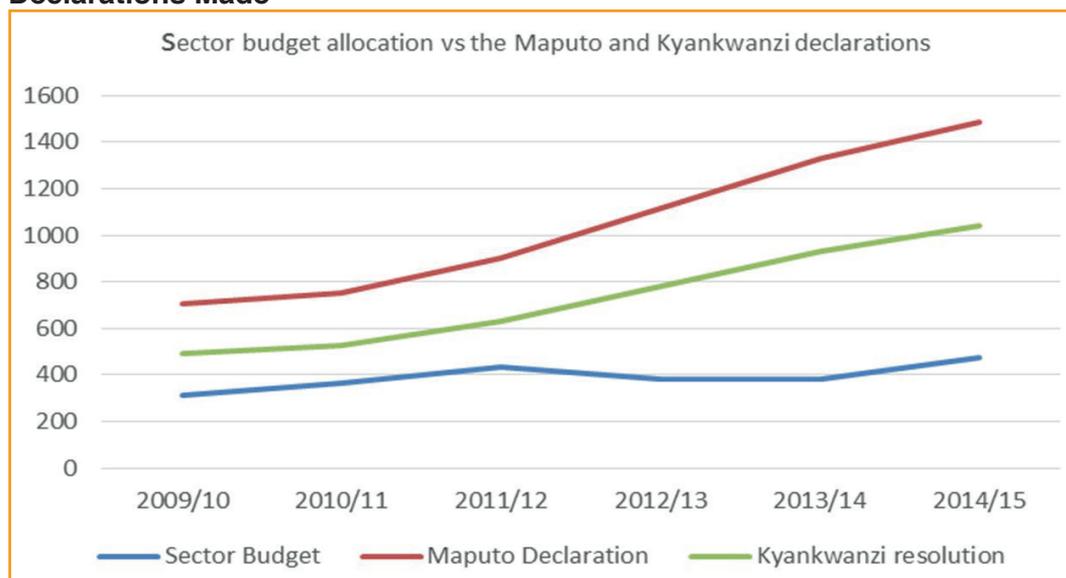


Sources: MoFPED, yearly reports

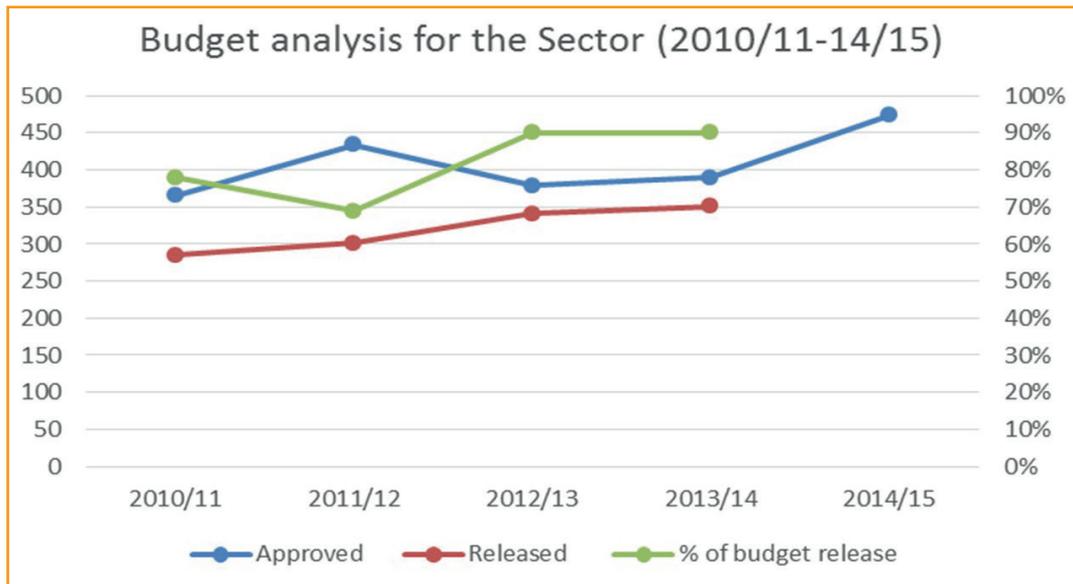
This funding is far less than the 10 per cent of the national budget recommended by the 2003 Maputo Declaration and the 7 per cent recommended by NRM party Kyankwanzi Resolution. Information contained in the National Budget Framework Paper (2013/14 – 2017/18) shows that the national 2014/15 Medium Term Expenditure Framework allocation to the sector (MTEF) should be UGX 14.854 trillion. This meant that the agriculture sector should have been allocated UGX. 1.4854 trillion (10% as per the CAADP/NEPAD/NRM recommendation). However, the MTEF for 2014/15 for agriculture shows a shortfall of UGX 962.54 billion for the sector (MFPED, 2013). This huge resource gap is a serious challenge because it ultimately constrains achievement of the sector's planned objectives. The huge resource gap is a serious challenge because it ultimately constrains achievement of the sector's planned objectives. Clearly, this pattern demonstrates a lack of will and commitment by government to prioritize investing in agriculture, yet the sector is important to the national growth and development (Figure 3).

If examined as a trend across sector agencies, we can ascertain the uneven patterns of allocation and increases over time (Table 3). The ministry and respective agencies have separate votes and therefore receive allocations directly from MFPED. These include the MAAIF (Vote 010), DDA (121), NARO (142), NAADS (152), UCDO (155), CDA (160); and Local Government Production Services- (500-850). A relatively large proportion of the budget is allocated to NAADS, leaving other votes grossly underfunded.

Figure 3: The Resource Gap to the Agricultural Sector versus the Declarations Made



Source: Authors' compilation

Figure 4: Budget Analysis for the Sector (2010/11 – 2014/15)

Source: MoFPED, yearly reports

In terms of budget performance efficiency within the sector, in 2013/14 agriculture had an approved budget of UGX 382.79 billion and a sector budget performance of 87.2 per cent of what was released from the Consolidated Fund (Fig. 4) This implies that the sector has the capacity to absorb the funds released to implement the activities planned for in a particular financial year. UGX 473.69 billion was proposed for FY 2014/15, focusing on the provision of inputs, while minimizing expenditure on administrative costs, seminars and workshops, and attention to food security in the local governments supported under the single-spine extension system.

Table 3: Budgetary Allocations to Agricultural Sector Agencies (2007/08 – 2012/13)

Vote	Sub-sector	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13
501 - 850	NAADS District	50.20	81.24	117.24	132.47	152.61	131.25
501 - 850	District Agricultural Extension	7.69	7.22	-		5.08	4.00
501 – 850	Production and Marketing Grant	7.82	6.22	5.05	10.15	16.90	15.14
160	CDA	0.88	0.88	0.88	0.88	1.16	2.91
142	NARO	41.32	39.35	43.65	74.40	98.37	83.08
010	MAAIF	82.11	65.63	121.23	88.56	64.59	8.60
152	NADS Sec	10.20	17.0	17.0	53.37	61.56	52.91
155	UCDO	2.20	5.70	5.70	5.70	4.13	3.61
f121	DDA	-	-	-	-	4.65	4.03
122	KCCA	-	-	-	-	1.36	1.35

Source: Approved estimates of revenue and expenditures, MoFPED

In sum, the relationship between planned (approved) and actual (released) expenditure is an indicator of the effectiveness of the budget in allowing departments and programmes to plan their activities and deliver public services for the year, as expressed in policy statements, output commitments, and work plans. In assessing aggregate budget performance, the original approved budget allocations are typically taken as the measure of “planned” expenditure; in principle, this should be the basis used by ministries, departments and agencies in deciding on their programmes of work.

In this section, we presented the detailed budgeting process and the public expenditure dynamics both at the national level and the local district levels. The process at both levels involves legislation mandates, preparation and budgeting plans, allocation and implementation. The complexity of the process reflects the multi-layered structure of decision-making, interconnecting agencies and committees in a time-consuming manner. Often a discrepancy or gap can be witnessed between the expected organizational actions and the actual performance

in practice. Similarly, planned funding levels often differ from the actual release of funds, and the allocation patterns indicate the general underfunding of the sector. In the next section a detailed methodological approach for assessing these dynamics are presented using indicators for PEG principles for good governance.

3.0 Methodological Approach to Public Expenditure Governance in the Agricultural Sector

This section presents the methodology used in undertaking this study. We explain in detail the selection of the institutions and individuals who took part in the study, the methods used in data collection, and the approach taken to assessing PEG. Our findings are based on an analysis of the budget process evidence using a set of indicators reflecting principles of good governance (World Bank 2007).

The study design is based on a cross-sectional approach in which a review of documents and literature is integrated with both quantitative and qualitative data collected at local and central government levels. Quantitative data and statistics were gleaned from such secondary sources as official government documents, policy statements, academic literature and other reports and studies. This is complemented by a case study design to view the PEG process as practiced in the agricultural sector by local governments, communities, and farmer groups. Clearly, an understanding of how the budget process is played out on the ground is valuable for an assessment of PEG, especially when put into the context of the broader national picture. At the same time, adopting a case study approach can neither represent the country at large nor provide definitive answers to the research questions. Rather, our intention is to connect the national to the local, and to understand how a model of PEG principles can improve the budget process on the ground in a more democratic fashion. In addition, our approach allows for further questioning and hypothesis creation on the subject of public expenditure governance in Uganda and elsewhere. In sum, this study sets out to address “how” and “why” questions and to explore contextual conditions that underlie (and undermine) public expenditure governance in agriculture.

3.1 Approach to Data Collection

Although the PEG study covered the Ministry of Agriculture and its agencies, special focus was put on the National Agricultural Advisory Services (NAADS) programme to better reflect the budget process and governance as it plays out on the ground. The NAADS programme of Uganda is an innovative public-private extension service delivery approach, with the goal of increasing market oriented agricultural production by empowering farmers to demand and control agricultural advisory services. The core of the reform was to create a demand-led and privatized extension service through the establishment of farmer forums (MAAIF, 2000). The services were implemented over two phases: the first from 2001-2010,

and the second from 2010-2015 (after evaluation of the programme). The first phase of the programme was initially designed to build the capacity of farmers to form and operate farmer associations, demand advisory services, and adopt improved agricultural technologies and practices as the result of model farmers demonstrating new technologies and practices in their communities (MAAIF, 2000). The second phase was designed to mainly extend advisory services to the farmers and promote value chains through the commodity-based approach. Overall, the programme depends upon the formation of farmer groups, which have to go through the administrative process of getting registered as groups with the Community Development Officers (CDO). While the NAADS programme has been heavily publicized and is well-known among local governments and farmers, it faces challenges in the levels of expectations for change that it promotes. In addition, operationally, the programme's design limits participation, benefiting three farmer groups per parish under the food security component.

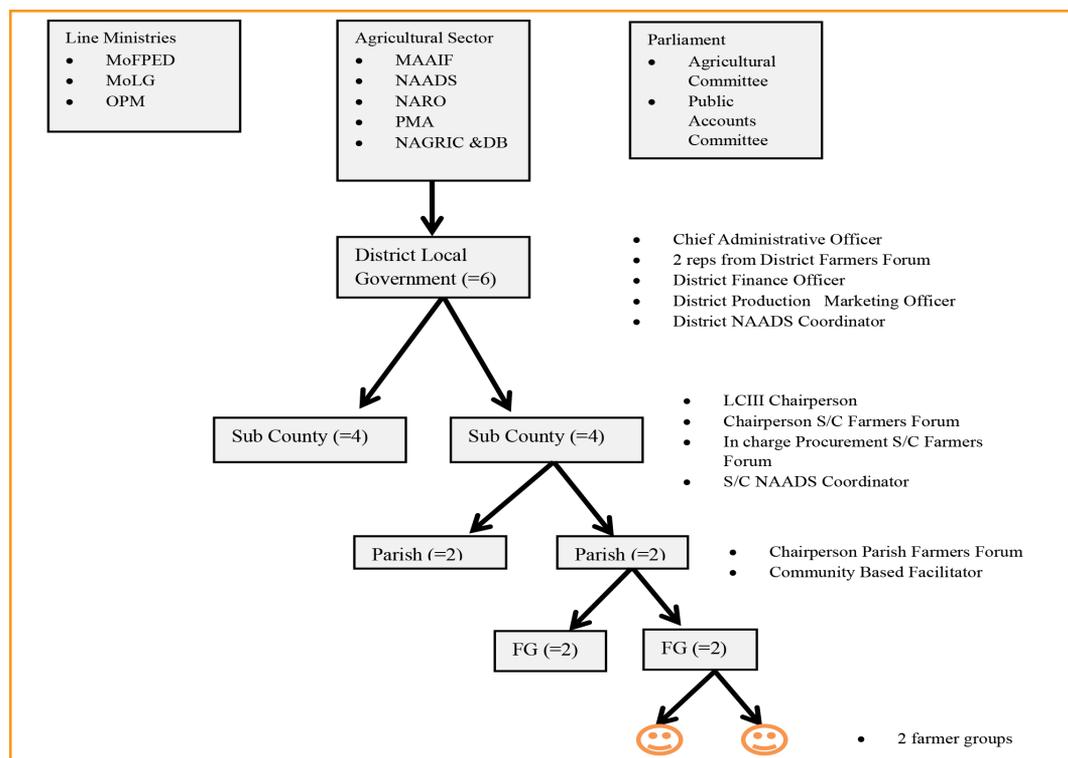
In a recent study by Benin et al. (2011), the impacts of and returns to Uganda's public spending in agricultural advisory services were assessed. The study findings indicate that a total of 36 enterprises (29 crop and 7 non-crop) were promoted by NAADS although not in each sub-county. The study reveals that major crop enterprises that are widely promoted at farm level included bananas, groundnuts, and rice, followed by vanilla and maize. In the case of livestock and related enterprises, these included goats, poultry, and bees, followed by cattle and lastly pigs. Nevertheless, according to the study, the majority (about 90 per cent) of the farmer groups found various areas of training and capacity-strengthening activities very useful.

Much as the other organizations within the sector play an influential role in drawing up the policies and undertaking agricultural research, a substantial percentage of the agricultural sector budget is devoted to the NAADs programme. It is implemented at the village level in which extension workers and the Assistant Agriculture Service Providers (AASPs) are able to interact directly with the communities.

Data were collected at the national and local government levels. At the national level, the informant interviews were carried out with representatives in the following institutions: Ministry of Agriculture, Animal Industry and Fisheries (MAAIF), Ministry of Finance, Planning and Economic Development (MFPED), Ministry of Local Government (MoLG), Office of the Prime Minister (OPM), Parliament of Uganda and other agencies, including NAADS, NARO, UCDA, NAGRC & DB and Uganda National Farmers' Federation (UNFFE).

At the local government level, interviews² were conducted in Mukono and Soroti districts in order to examine the budget process at that level. These interviews were administered to: the Chief Administrative Officer (CAO), District Production Officer (DPO), Agricultural Officer, District NAADS Coordinator (DNC), Chief Finance Officer (CFO), Chairperson LC V, the Senior Administrative Secretary (SAS), Sub-county NAADS Coordinator (SNC), Subject Matter Specialist (SMS), and Assistant Agricultural Service Providers (AASPs). At the parish and village levels, information was obtained from the Parish Chief, village groups, PDCs, Community Based Facilities, and Beneficiaries (Farmer groups). Two sub-counties were visited in each district, with one in the rural area and one in the urban area. In each sub-county, two parishes were selected, and two farmer groups considered in each. In total, 8 farmer groups were interviewed in each district.

Figure 5: Institutions and Communities included in the Study



Three primary approaches were used to collect data: literature review, key informant interviews (KIIs), and focus group discussions (FGDs).

The purpose of literature review was to prepare the team for the context and background of public expenditure governance in the agricultural sector before

² We were unable to cover a substantial number of LGs due to limited financial resources.

the team set off for fieldwork. It was also useful in identifying knowledge and information on legal and policy frameworks, planning and decision-making, and implementation, enforcement and compliance. Specific documents reviewed included: Ministerial policy statements, publications on budget estimates and performance reports, NAADS guidelines, and Acts of Parliament.

KIIs aimed to solicit expertise of respondents on the NAADS programme and agriculture in general and information in order to fill in the gaps identified during the document / literature review. FGDs helped to enhance understanding of social processes and concepts from the perspectives of study participants as informed by their experiences and the local context. Emphasis was placed on agricultural services and the end-user impacts. Participating groups included members of farmer forums and parish-level coordination committees.

A number of appropriate question guides were prepared and used to collect data from the different categories of study participants. These tools were prepared basing on information gaps in documents reviewed before fieldwork was undertaken. The tools (guides) were open- ended and flexible to allow adjustment and follow-up questions meant to probe for the required information.

In order to ensure the highest quality of data, the project anticipated ways to pretest the instruments, such as the question guides for the KIIs and the FGDs. In addition, to promote communication and cultural appropriateness, the question guides were translated into Ateso and Luganda, then blind back-translated into English to check and ensure conceptual consistency and accuracy. Each FGD was moderated by two experienced researchers who were either Ateso or Luganda speakers (depending on the district). Moderators and note-takers for both FGDs and KIIs ensured that the question guide was fully discussed and that all study participants had sufficient opportunity to air their views. During interviews and FGDs, one researcher facilitated while the other recorded the proceedings, noting key themes and monitoring verbal and non-verbal interactions. Care was taken to observe human-subject protocols by ensuring confidentiality and anonymity whenever possible.

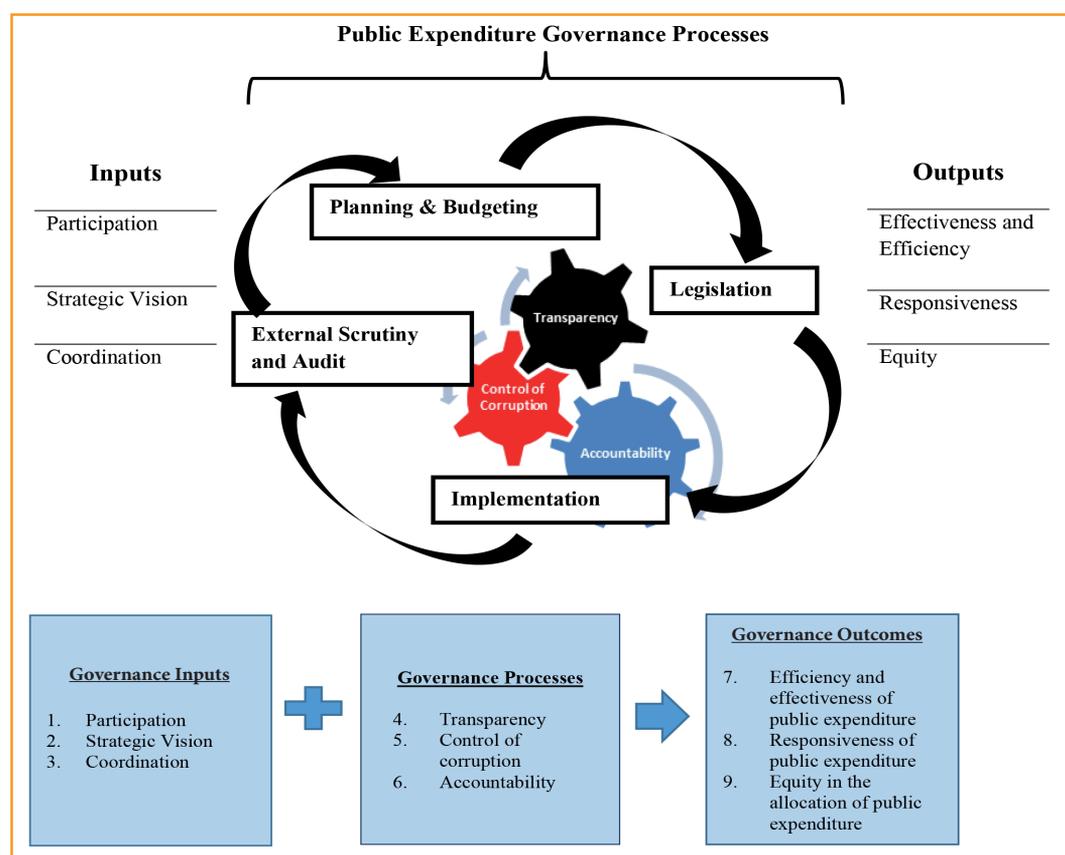
While the key limitation of the study is the non-representativeness of the results at the national level, comprehensive literature review allows us to apply a PEG model and a set of indicators that have broad application across Uganda and elsewhere. Within this framework, the results of our case studies can serve as propositions or hypotheses to be tested in other cases and across other regions or countries, with the objective of better understanding the local contexts of PEG processes. Another limitation to the study is the reliance on qualitative data. The

justification for using this design was to gain an appreciation of the quality of the public expenditure process in the wider context of connecting government at various levels to the communities that they serve. As explained earlier, for PEG efficiency to be achieved in the agricultural sector – with its many institutions and linkages – what is required first is a grasp of the complex system of interactions that reflect budget performance, from the central government down to the community farmer.

3.2 Approach to Data Analysis

Using the literature reviewed and information collected from the field, the team identified assessment areas based on the Baez-Camargo & Jacobs (2011) model of public expenditure governance (PEG). These assessment areas are governance principles, each one measured with an associated set of key indicators applied to the agriculture sector. The data collected in this study was then compared against the indicators as a basis for evaluating PEG in the sector in terms of the model principles (Figure 6).

Figure 6: Principles of Public Expenditure Governance



These indicators were the main focus of analysis for this report and for identifying the status of expenditure governance in the sector and what needs to be done to improve effective governance. The key indicators were chosen using a method of systematically working through the coding and the database. Observed differences and similarities within the data aided in assigning different data segments to different themes. The themes guided the development of a set of indicators that could be aligned with the public expenditure governance principles, which we consider as “assessment areas” by which to compare the data that we collected in the agricultural sector. In Chapter 4, the indicators are discussed in turn against the evidence of performance in the sector.

Linkages across the Principles of Public Expenditure Governance

In this framework adapted from Baez-Camargo & Jacobs (2011), public expenditure governance (PEG) is viewed as a budget process in which the principles of governance are categorized under:

- **Inputs** that entail the design of policies, rules, regulations and setting goals and priorities
- **Processes** that refer to basic mutually enforcing attributes characterizing the implementation of rules and procedures governing public expenditure including transparency, accountability and control of corruption
- **Outcomes** that are the socially desirable and arise from implementation of the public expenditure inputs and processes.

In this study, these are tied to nine principles of good governance, which serve as areas of assessment. The framework is thus problem-driven and the assessment results have the potential of incrementally generating ideas on the required actions to improve outcomes in the agricultural sector.

The flow chart reframes the principles of good governance from the PEG model. In the next section, each principle is defined in terms of applicability to the agricultural sector. For example, in order to achieve good governance for public expenditure, effectiveness and efficiency, responsiveness, and equity can be assessed in the delivery of services within the sector. Proper accountability, control of corruption, and transparency are factors attributed to proper coordination among the sector players and to the increased participation of the stakeholders in the delivery of services. Table 4 defines the measurement indicators for assessing the PEG principles.

Table 4: Definitions and Principles of PEG in Relation to the Agricultural Sector

PEG Principle	Definition	Relation in the Agricultural sector	Indicators
<p>1. Participation</p>	<p>The interactions of individuals or organized groups in the process of formulation and implementation of public policies within a governance arena (Graham et al., 2003). Participation takes different forms, ranging from information sharing and consultation methods, to mechanisms for collaboration and empowerment that give stakeholders more influence and control (World Bank, 1996).</p>	<p>Participation involves the engagement of the different stakeholders in the decision-making and planning process in order to obtain as large a positive impact as possible. Some aspects of participation include the level of citizen involvement in the sector's accountability process through their various forums.</p>	<ul style="list-style-type: none"> • A legal framework for stakeholder participation in decision-making on public expenditure issue • Representation of stakeholders in decision-making process. • The extent to which the stakeholder recommendations are considered in the formulation and implementation of public policies
<p>2. Strategic Vision</p>	<p>Strategic vision establishes a direction for the organization on achieving its objectives. Schoemaker (1992) defines strategic vision as the rules for acting opportunistically or incrementally. It determines the strategies, plans and budgets of the organization.</p>	<p>In the agricultural sector, strategic vision involves a broad and long-term perspective that shapes the sector's goals and objectives and provides a focus that guides resource allocation and service delivery.</p>	<ul style="list-style-type: none"> • Existence of a functional, clear and predictable policy framework • Clear objectives on a strategy to adopt modern agricultural practices and to provide resources and information to farmers

PEG Principle	Definition	Relation in the Agricultural sector	Indicators
<p>3. Coordination</p>	<p>“Coordination is a way of bringing together disparate agencies to make their efforts more compatible, in the interests of equity, effectiveness and efficiency” (Panday and Jamil, 2011). Inter-sectoral coordination reconciles policies and programmes across sectors while intra-sectoral coordination refers to linking policies and programmes in the same sector (Matei and Dogaru, 2013).</p>	<p>Enabling an environment for intra-sectoral and inter-sectoral relationships between MAAIF, its agencies and the actors that contribute to achieving the sector’s objectives. Within the sector, coordination is done by MAAIF through establishing policy guidelines and supervision of activities undertaken within the sector.</p>	<ul style="list-style-type: none"> • Intra-sector Coordination within the agricultural sector agencies • Inter-sector linkages coordinated between the agricultural sector and other government Ministries, Agencies, and Departments contributing to the development of the agricultural sector
<p>4. Transparency</p>	<p>Transparency offers the promise of accountability and better governance, which may lead to the efficient allocation of capital and resources (Choi et al., 2012:4). The free flow/accessibility of information encompasses “mechanisms for keeping the stakeholders and public fully informed of the decision making process, implementation and results.” Decisions made and information provided by public officials are clear and open to scrutiny by citizens (Hyden and Mease, 2002; Kosack and Fung, 2014).</p>	<p>The disclosure of financial (budgets and expenditures) and non-financial (implementation mechanisms) information by MAAIF and other implementing agencies at the national & local levels.</p>	<ul style="list-style-type: none"> • An operational public financial management system • Improved sector budgeting and policy development • Availability of and access to information

PEG Principle	Definition	Relation in the Agricultural Sector	Indicators
<p>5. Control of Corruption</p>	<p>Aims at understanding the extent to which power is exercised to avoid private gain, and includes both petty and grand forms of corruption, as well as 'capture' of the state by elites.</p>	<p>The establishment of laws that are aimed at controlling corruption in the sector, quality of information on public expenditure and access to information, use of objective information in decision making, performance measurement and use of performance information, and provisions in the policy guidelines and action resulting from supervision and oversight functions.</p>	<ul style="list-style-type: none"> A transparency and auditing framework that empowers institutions and citizens to reprimand those involved in the misuse of public resources
<p>6. Accountability</p>	<p>Bovens (2007) looks at accountability as a relationship between an actor and a forum³, in which the actor has an obligation to explain and justify his or her conduct, while the forum can pose questions and pass judgment, and the actor can be sanctioned.</p>	<p>The implementing agencies are held accountable by different forums including citizen forums. In assessing accountability we aim at observing the environment in which the implementation of activities is undertaken to make it possible for the actors to justify the decisions they take.</p>	<ul style="list-style-type: none"> Strengthened Monitoring and Evaluation systems to track performance of the different sector programmes and projects

³ The actor can be an individual, an official/ civil servant, or government agency, while the forum can be a specific person such as a superior, minister, or an agency such as parliament, a court, audit office, etc.

PEG Principle	Definition	Relation in the Agricultural Sector	Indicators
<p>7. Effectiveness and Efficiency (Capacity)</p>	<p>Effectiveness of a program's general focus on measuring the changes in outcomes that reflect the objectives of the programme. According to Ulrike et al (2008), when measuring efficiency, a distinction can be made between technical and allocative efficiency. Technical efficiency measures the pure relation between inputs and outputs taking the production possibility frontier into account. Technical efficiency gains are a movement towards "best practice." Allocative efficiency reflects the link between the optimal combination of inputs taking into account costs and benefits and the output achieved.</p>	<p>In reference to the agricultural sector, effectiveness seeks to understand whether the planned activities were implemented given the resources availed, while efficiency seeks to identify if the resources allocated were appropriately utilized to achieve the planned outputs with limited waste. The two concepts, efficiency and effectiveness are used together because one cannot achieve efficiency without effectiveness.</p>	<ul style="list-style-type: none"> • Timeliness in release of funds

PEG Principle	Definition	Relation in the Agricultural Sector	Indicators
<p>8. Responsiveness</p>	<p>Best (2008) defines equity as “effective planning, evaluation and feedback with regard to particular actions, as well as the conduct of regular review processes to ensure that programmes reflect the needs and preferences of stakeholders”. Vigoda (2000) examines three variables by which responsiveness can be measured: speed and accuracy of responding to public needs and citizens’ attitudes and feelings about public services using satisfaction surveys.</p>	<p>There is need to understand the level at which the views and recommendations of the various stakeholders are taken into consideration during the implementation process of activities in the sector. Responsiveness requires meaningful stakeholder participation in the decision-making process as well as action on feedback from the general public and other stakeholders.</p>	<ul style="list-style-type: none"> • Addressing issues raised by farmers • Incorporation of the stakeholders’ view in the decision making process
<p>9. Equity</p>	<p>A highly subjective concept, equity can be defined along many dimensions, such as justice, rights, treatment of equals, capability, opportunities, resources, wealth, primary goods, income, welfare, utility (Ramjerdi, 2006). Levinson’s typology of equity includes: Opportunity or process equity—the extent to which there is fair access to the planning and decision-making process (Fairness) and Outcome or result equity—the extent to which consequences of a decision are considered just (Levinson, 2010:37).</p>	<p>In agriculture, budgeting planning and delivery will create opportunities for access to resources which may disadvantage some social groups more than others. Access to budget decision-making for all groups will shape fairness in resource targeting, priorities and service delivery.</p>	<ul style="list-style-type: none"> • Extent to which the budgeting process results in access, inclusion and participation in order to meet the needs of citizens in the sector

4.0 Assessment of Public Expenditure Governance in the Agricultural Sector

Following from Table 4, this section presents an assessment of PEG in the sector. Evidence of performance in the agricultural sector is subjected to the nine assessment areas and associated indicators. For each of the indicators, the discussion includes an issue-based recommendation specifying what needs to be done to improve levels of performance.

4.1 Participation

Stakeholder participation in decision-making within the agricultural sector consists of three indicators: (i) a legal framework for stakeholder participation in decision-making on public expenditure issue; (ii) representation of stakeholders in decision-making process; and (iii) the extent to which the stakeholder recommendations are considered in the formulation and implementation plans of public policies.

- **A legal framework that provides for stakeholder participation in decision-making on public expenditure issue**

The National Agricultural Policy gives the private sector and civil society the mandate to advocate for improved policy, regulatory and institutional frameworks that effectively contribute to agricultural policy formulation and review at all levels. Similarly, the Agricultural sector DSIP provides for a Sector Working Group (SWG) - a main forum for all concerned stakeholders to plan and budget and to review mechanisms for enhancing stakeholder participation in implementing the DSIP. At the same time, there is a legal and institutional framework (NAP and DSIP) in place that clearly provides for wider stakeholder participation in decision-making concerning public expenditure within the sector. Based on our findings, then, at the end of the financial year, usually in September, an Annual Sector Review is organized to review performance of the sector and to get feedback from a wider range of stakeholders. For example, during the restructuring of the NAADS programme, a full stakeholder discussion of the proposed single spine would have benefited PEG. The sector should therefore utilize the frameworks in place to take heed and take action in respect of stakeholders' views.

- **Representation of the relevant stakeholders in decision-making process**

The findings also demonstrate that the sector has put forth good efforts towards involving various stakeholders in consultations on the different policies and decisions such as the sector budget and plans through the SWG meetings. At the local governance level, the Ministry of Local Government provides a feedback mechanism for the citizens through a toll-free line at national level. At the district level, the relevant CSO/NGO bodies represent farmers' committees on production and marketing at council level. Similarly, the farmers' forums represent issues important to farmers at the district, sub-county, parish and village levels, and at the national level through the Uganda National Farmers Federation. These layers of representation of farmers' issues from the grassroots (village) to the national level are avenues through which farmers' issues reach the sector institutions and other concerned actors.

Thus, commendable efforts at the levels of LG have been put forth by the sector regarding creation of platforms for farmers to interact and raise issues. However, there are still concerns that the majority of farmers are not subscribed (limited coverage and redress) to the NAADs programme, and the extent to which farmer issues are addressed, as much as they have the opportunity to bring them forward.

At the national level, the sector did not provide sufficient evidence to reflect efforts to adopt the views of the various stakeholders into the decision-making process. Therefore, it remains unclear whether the views presented by the stakeholders are taken into consideration by the sector, especially if divergent from those of the cabinet and parliament. If this is the case, then it undermines the process of good public expenditure governance.

- **The extent to which the recommendations suggested by the stakeholders are considered**

Based on the discussions held with the MAAIF, the sector undertakes consultative meetings at the LGs during the budgeting process to include the different priorities of the farmers. At the national level, the MAAIF invites the Uganda Local Governments Association (ULGA) into their annual meeting to make a presentation on the views of the local governments and to interact with the LG leadership. MAAIF uses this forum to receive feedback from the LG administrators.

Similarly, at the LG and LLG level, the OPM organizes “barazas”⁴ (public meetings) during which views from the citizens are expressed and recommendations proposed. The LGCSCI Initiative on civic awareness is another noteworthy platform that farmers use to express their (dis)satisfaction.

Based on the field findings, several recommendations were proposed by the stakeholder groups. One farmer group expressed discontent on the attention paid by the SNC to their recommendations on concerns with obtaining inputs (banana tissues) from a local supplier. A key problem in Mukono was the time lag between ordering and receiving inputs from Namulonge and Buloba stations for banana tissues. In Nakisunga Sub-county one farmer group reported to the SNC of the need to get tissues from a local supplier in the sub-county who is known to supply the technology in a timely manner. The SNC, together with the AASP in charge of crops, visited the local supplier and agreed with the farmers’ suggestion. They said:

“ ...We recommended to the SNC that we needed the supplier to be one of our own from the locality and SNC accepted. The beauty about our local supplier is that he has an accessible demonstration farm as well introducing us to technologies/banana tissues that we never knew existed...”

Another recommendation emerging from the field evidence is a clear need for monitoring the beneficiary farmer who manages the received inputs, and who needs to effectively rotate them to others in the group. Monitoring should integrate group feedback on the role of the primary beneficiary for completing his responsibility to the collective. Farmers’ groups told the research team of instances when limited supervision resulted in the sale of inputs or low yields such that the beneficiary farmer was unable to follow through on his responsibility of rotating the input to the next farmer in his group.

Another participation issue evidenced related to the role of family relatives. Most of the groups were composed of relatives, which made it difficult to hold them accountable when enforcing punishment for failure to rotate. A case in point was when one group leader failed to act when his mother-in-law did not rotate the inputs in the group. Similarly, when a commercial farmer was unable to look after the cow that he was given, claiming that supplementary feeds were too expensive, he gave it to his brother in the group.

⁴ Baraza is the Kiswahili word meaning ‘dialogue’ and a democratic practice and is part of a series of meetings on issues of governance, conflict and its resolution, human rights.

In our view, there is a clear need for strict evaluation criteria to help the effectiveness of a group to monitor the extent to which the beneficiary farmers manage the received inputs, and effectively rotate them to others in their group. As much as the CBFs try to supervise the groups as a whole, the evidence shows that they have little effect in supervising the recipient of the inputs specifically. In sum, we recommend that participation can be strengthened with enhanced monitoring by the LG and LLG beyond the current system to ensure the mandated quarterly monitoring for farmers' groups.

4.2 Strategic Vision

Enabling environment for public expenditure decision-making and implementation within the sector is indicated by (i) the existence of a functional, clear, and predictable policy framework, and (ii) clear objectives for a strategy to adopt modern agricultural practices and to provide resources and information to farmers.

- **Existence of a functional, clear and predictable policy framework**

MAAIF (2011) developed a new agricultural sector policy document for Uganda, which clearly defines the framework, principles, and parameters of future policy interventions. This policy benchmarks the sector DSIP with an implementation plan, and includes the planned revision of the NAADS policy and legal framework. The policy framework clarifies the priority functional areas with the actors and a time-bound action plan for its implementation (MAAIF, 2010). The policy document has undergone the necessary consultation and dissemination exercises; however, it has yet to be fully implemented.

- **Clear objectives and strategy to adopt modern agricultural practices and to provide resources and information to farmers**

The National Agricultural Policy focuses on increased incomes of farming households and this will be achieved in part through the use of modern agricultural practices. Proper public expenditure governance within the sector is likely to translate to better adoption of the modern farming practices.

The sector has established functional partnerships for technology promotion between researchers (especially NARO) and other stakeholders. This has been accomplished by undertaking review, planning, and budget meetings, and by implementing joint activities involving partners in the research and development process. The sector has engaged in training both public and private advisory service providers on research, development, and value chain alliances. In

addition, the Second Phase of the NAADS programme was launched to enable increased farmer access to relevant information, knowledge, and technology, achieved through enhancing the capacity of farmers and farmers' groups to access to new technologies and information.

Within the sector, substantial efforts are evidenced in spreading and promoting the use of improved technology in agriculture. However, one weakness is the cost of new technology. A key role for the government is to help make technology affordable to the common farmer and to farmers' groups. In addition, the benefits of training opportunities in the sector, especially in the areas of research, technologies and value chains, are little realized by farmers at the different levels. This undermines farmers' abilities to adopt the new technologies.

Under the NAADS programme, three beneficiaries are provided with inputs per village each financial year. The number of beneficiaries is very small compared to the number of farmers or groups that join the programme and are in need of the services each year. Although continuous campaigns encourage farmers to establish farmers' groups, this can pose a challenge of expectations if communities feel that promises for development go unmet. Therefore, the government should make a concerted effort to expand the benefits of the programme, promoting adoption of new practices and technology.

In sum, in order for the farmers to enhance the use of better technology, the government needs to implement a subsidization programme and carry out the trainings at the sub-county level. Overall, a need for the sector to guide the farmers and farmer groups is urgent. In our view, helping farmer groups select appropriate enterprises can be achieved in part by undertaking more situation analyses on the profitability and availability of production inputs, infrastructure support, and on potential markets for different commodities and products.

In the redesigning of the NAADS programme, a new approach towards increasing the numbers of beneficiaries and for expanding training and the adoption of technologies deserves the highest priority. Furthermore, an information gap remains at the level of farmer groups on the potential and the profitability of the investments they undertake in each agriculture enterprise.

4.3 Coordination

Institutional coordination within the sector, government MDAs and other key stakeholders including the LGs is evidenced by (i) intra-sector coordination within the agricultural sector agencies; and (ii) inter-sector linkages coordinated between the agricultural sector and other government Ministries, Agencies, and Departments that contribute to the development of the agricultural sector.

- **Intra-sector coordination within the agricultural sector agencies**

The MAAIF is mandated by the law to coordinate public expenditure within the entire agricultural sector both at the national and local levels. The sector undertakes this through its various directorates of Animal resources, Crop resources, Fisheries resources and Policy planning and support services, with the technical departments implementing at the LG level. While undertaking its coordination role, MAAIF formulates policies to govern the activities within the sector and undertakes monitoring and quality assurance of the services delivered by the agencies which operate both at the national and the sub-national levels. As a matter of procedure, the agencies within the sector draw their annual work plans and budgets and then submit them to MAAIF which consolidates them and presents them in Parliament. At the end of the year, the agencies present their performance reports to MAAIF, which then submits the consolidated sector report to MoFPED and the Office of the Prime Minister for review.

One of the main coordination challenges is the breadth of the sector itself with its many institutions and agencies, both public and private. Agriculture is a national concern at the same time as farming is a local, family activity. This breadth challenges the ability of MAAIF to implement a range of programmes serving the different needs of stakeholders across the sector. Unwieldy coordination impedes sector performance as well as the process of transforming the sector through new practices and technologies adopted at the level of the family farm. Relatedly, this complicated breadth fosters an inadequate capacity for the Ministry to supervise and monitor the activities undertaken by the various agencies within the sector, which can translate into underperformance and affect future funding.

This breadth can also lead to public expenditure concerns about the duplication of roles by the agencies within the sector. For example, one case is the CDO and UCDA; both are still carrying out extension functions that are under the purview of NAADS. In order to eliminate duplication of roles by the agencies, the evidence points to the need to streamline the roles of the various agencies by clearly mapping out their mandates within the sector.

A final recommendation is to strengthen the capacity of the planning, monitoring, and supervision team of MAAIF in order to enable it to undertake proper supervision of the services delivered by the various agencies within the sector and at the local government level as provided for by the National Agricultural Policy.

- **Inter-sector linkages coordinated between the agricultural sector and other government Ministries, Agencies, and Departments that contribute to the development of the agricultural sector**

Much of the primary responsibility of transforming agriculture in Uganda lies in the docket of the Ministry of Agriculture, Animal Industry and Fisheries, and necessary investments that support agriculture which lie outside MAAIF. These investments include roads, agricultural financing, electricity, water for production, etc. To coordinate these factors, the design of the PMA multi-sectoral framework recognizes such critical inter-sectoral linkages and makes elaborate provision for coordination arrangements between and within sectors. As a way of enhancing this inter-sector coordination, the respective ministries that work in line with MAAIF are responsible for aligning policies conducive to productive inter-linkages.

Yet, similar to what exists in the intra-sectoral domain, the duplication of mandates is a concern for PEG here as well. For example, at the sub-county level, the SNC reports both to the DNC and to the NAADS Secretariat. This arrangement is parallel to the mainstream operations at the LG level where agriculture falls under the District Production Department under the leadership of the District Production Officer (DPO). With respect to PEG, the DPO is the lead technical person on budget issues when the IPFs are sent by MoFPED. Given that the subject matter specialists (SMS) do exactly the same activities as the AASPs (under NAADS), resources are duplicated, or at least stretched; yet they basically accomplish the same objective. Our findings from the districts show how this pattern unfolds unevenly in practice depending upon the willingness of personnel from different programmes to coordinate advisory services. In Mukono, we found strong synergies in implementation of budgeted activities as compared to Soroti. Our findings from Soroti point to the fact that synergies between the mainstream officers and the NAADS Coordinator were lacking because of the poor relationship between the two officers. The current rethinking of the NAADS programme will likely address this pattern of resource wastage.

Besides duplication of resources at the farm level, the agricultural sector relies heavily on these inter-linkages across sectors (e.g., roads, water, electricity, etc.) for resource support. But often these are weak, thereby affecting the performance of the agricultural sector. We found that instances of poor performance blamed

on agriculture were actually due to weak inter-linkages and a lack of performance and delivery elsewhere.⁵ Even when planning across sectors does occur, it may be undercoordinated, and the difficulty arises in keeping track of and estimating the actual impacts of the resulting synergies.

A final inter-sectoral issue affecting PEG concerns the lack of agreement on funding levels for the agricultural sector. The Maputo Declaration proposes to fund the sector at 10 per cent of the national budget annually, while the NDP I recommends funding at 5 per cent. Whereas either of these funding levels may be desirable (for example, FAO Uganda was satisfied with current funding provided to the sector by government), this level of ambiguity and disagreement undermines strategic vision and planning across the sector. The same can be said for the unclear situation surrounding the proposed single-spine approach for reforming the NAADS programme. While we believe this is a good policy direction, the reform has yet to be finalized. In the meantime, this ambiguity affects resource releases to the LGs. Should a single-spine approach be approved, PEG will be impacted during a planning and implementation process that will require additional funding for recruitment and training in order to equip another set of service providers.

4.4 Transparency

Promoting transparency can be measured by looking at (i) an operational public financial management system, (ii) improved sector budgeting and policy development, and (iii) availability of and access to information.

(i) Operational public financial management system

Public financial management (PFM) in the sector is a challenge at both national and local government levels. Challenges take the form of (a) lack of compliance with previous plans and substantial deviations between budgets and budget execution; (b) insufficient monitoring and review of budget performance by the sector stakeholders; (c) lack of consolidated accounting and reporting systems for operations; (d) weak capacity for internal audit and control; and (e) severe weaknesses in procurement systems.

⁵ During the presentation of the GAPR, the MAAIF accounting officer has the task of explaining poor performance because the budgeting of these activities was under MAAIF and implementation under the other MDAs.

As much as there are efforts to ensure good public financial management at the LG level, our findings indicate that adequate procurement and audit capacities are weak at both the LG and LLG levels. This aligns with the conclusions spelt out in the PEFA reports of 2012 on weak ratings of the performance of financial management systems.⁶ Better transparency can begin with retraining and retooling human resources to improve financial management systems at national and local government levels.

(ii) Improved sector budgeting and policy development

The Budget Framework Paper (BFP) is a major guiding document for budgeting in the sector. Currently, the BFP is based on an Output Budgeting Tool handed down by MoFPED. As such, it is very hard to operationalize as a means to improve budget performance or efficiency. The work on the budget begins late in the calendar year when MoFPED distributes the Budget Call Circular to all ministries with the MTEF allocations. Upon receiving the BFP, the intention is that a sector working group (SWG) will use the indicative budget ceilings as a first step to derive intra-sector allocations. In practice, though, time and capacity constraints leave little space for maneuvering. As a result, intra-sector allocations have remained more or less constant vis-à-vis levels from earlier years. Based on interviews held with officials at MAAIF and LGs, it was revealed that MoFPED establishes both the MTEF for the sector and IPFs for local governments with little input from elsewhere, largely depending on the national priorities of the FY.

This suggests a need to rationalize the budget structure around the sector priorities, programmes and sub-programmes, which will help strengthen the linkages between planning and budgeting around efficiency, flexibility, and accountability. It will also add up to considerable savings and improve MAAIF's capacity to make evidence-based claims for future resources. Finally, there is need to operationalize the emergency fund.

(iii) Availability of and access to information

Transparency offers the promise of accountability and better governance, which may lead to the efficient allocation of capital and resources (Choi et al., 2012:4). The free flow and accessibility of information is most salient for transparency in the agricultural sector. Given the breadth of the sector, with its many inter-sector linkages, from the national government to the local sub-county extension, more

⁶ MoFPED, 2012, Central Government Public Expenditure and Financial Accountability Assessment Report.

deliberate attention needs to be paid to mechanisms for keeping the stakeholders and public fully informed of the decision-making process, implementation, and monitoring. Transparency also requires that decisions made and information provided by public officials are open to scrutiny by citizens or their representatives (Hyden and Mease, 2002). Kosack and Fung (2014) describe transparency tools for resolving increasingly practical concerns of governance and government performance; for example, tools that can be applied to public expenditure include: social audits, absenteeism studies, public expenditure tracking surveys followed by top-down accountability and/or community advocacy.

4.5 Control of Corruption

Control of corruption requires a transparency and auditing framework that empowers institutions and citizens to reprimand those involved in the misuse of public resources.

The government has established an array of anti-corruption institutions. The most influential are the following: Inspector General of Government (IGG), Directorate of Ethics and Integrity (DEI), Criminal Investigation Directorate of Uganda Police, Office of the Auditor General and the Public Procurement and Disposal of Assets Authority (PPDA), Public Accounts Committee of Parliament (PAC), and the Budget Monitoring Unit. Beyond these agencies, the government developed the Anti-Corruption Bill and the Whistle Blower Protection Bill. The Directorate of Public Prosecutions (DPP) is currently developing witness protection legislation. Recently, the National Audit Bill was enacted. This legislation is designed to secure greater autonomy and independence for the office of the Auditor General. The Auditor General's office is one of the institutions that operate as a national vanguard to ensure transparency, integrity and accountability in the management of public finances.

From the field findings, we learned of a continuous public perception on the issue of transparency and corruption in the selection of beneficiaries and procurement of inputs, especially at implementation levels. Generally, the informants told the research team that the management of the parish coordination required one to be partisan, affiliated with the ruling party (NRM). In order to substantiate this information, we sought clarification from the NAADS Guidelines, but they were silent on this.

We further established from the field that farmer forums at the village, parish and sub-county levels were a way to document decision-making and transfers. One

mechanism employed in Soroti involved taking pictures of the “ceremony” for the exchange of inputs. After, the quality of the inputs was signed off by a representative of the district production office, the farmer representatives and AASP acknowledging receipt of the inputs.

Our recommendation on the corruption cases is to strengthen local government auditing frameworks that reinforce transparency, to put into place a system of reprimand for those misusing public resources, and to encourage NAADS to effectively communicate a strategy of public relations based on the public documentation of its activities.

4.6 Accountability

Accountability and ‘value for money’ is based on the strength of a monitoring and evaluation system to track performance of the different sector programmes and projects.

The sector as a whole lacks an explicit monitoring and evaluation framework. One of the findings from the PEG data is the fact that the M&E Division at MAAIF mainly uses internal reports generated by projects and departments on activities in their respective areas. Similarly, the planning committees at the districts mainly rely on ad-hoc reports generated by heads of department (in this case, the Production Department).

Lack of an explicit and external monitoring/evaluation framework suggests little in the way of objective assessment and reporting taking place. As a result, policy makers are not adequately informed on progress in the sector in general. At both the ministry and local government levels, planning officials are unable to accurately access regular, consistent, hands-on information on sector performance – all required to make ‘value for money’ public expenditure decisions. In addition, monitoring and evaluation is further constrained by a lack of funding to undertake field monitoring, including hiring trained data collectors, providing requisite transportation, and using up-to-date technology for data management, analysis, and dissemination. In this study, we documented that on average monitoring took place twice a year, with the checklist of indicators and activities to monitor depending on the SNC innovativeness. In addition, SNC monitoring funds are often politicized, and politicians can “monitor the monitors,” indicating the give-and-take between politics and objective auditing.

As one informant commented: "...the SNC said it created greater harmony if you involved the political side in these [monitoring] activities, but a great proportion of these funds are spent on allowances and fuel [for Councillors]."

With regard to PEG, better systems to track public expenditure and service delivery have to be put in place. The DSIP 2010 stipulates that the agricultural sector should have a good M&E system that generates timely reports on progress, sounds alarms where necessary, and provides management with the necessary information that helps to keep the sector programmes running as smoothly as possible. To that effect, the sector has a set of M&E indicators from all MAAIF projects and programmes, and at least one from every sub-project in the sector. Added to this, the sector produces quarterly reports on the execution of activities within the various departments, and an annual sector performance report is produced with information on the indicators in the sector log frame.

At the national level, the agencies within the sector report quarterly through the Output Budgeting Tool, showing performance on the activities and the budgets submitted to the MAAIF for consolidation. The ministry then submits the reports to the MoFPED for review. Semi-annual reports and annual reports are also submitted to the Office of the Prime Minister which consolidates government performance monitoring reports for Cabinet review.

At the Local Government level, reports are submitted to the Directorate of Planning (MAAIF) by the District Production Officer while reports on the NAADS programme are consolidated by the District NAADS Officer. These are later submitted to the NAADS Secretariat in Kampala, with copies to the Ministry of Finance, Planning and Economic Development, Ministry of Local Government, and the Office of the Prime Minister.

Regarding the NAADS programme, Phase II has a weak M&E system, making it difficult to ascertain expenditure on each activity in each district. Even cases where the information was available, we found it lacked a level of disaggregation required to evaluate specific activities. Most of the information refers only to NAADS outputs and does not address the benefits generated for beneficiaries.

Despite the noteworthy investment in and structures for strengthening an M&E framework, as described above, the sector's capacity to undertake proper monitoring and evaluation remains limited by a lack of sufficient data collection, verification of accuracy, and the dissemination of up-to-date statistics to properly undertake effective M&E.

We therefore recommend that improving M&E, especially a results-based system, will yield substantial benefits for PEG. This system would make provisions for regular programme monitoring and also for evaluating the impacts of major interventions. Currently, MAAIF focuses on regular monitoring of project implementation. While this is necessary to follow the progress and achievement of targets, it should cover not only budget but also off-budget expenditure, which accounts for 10–20 per cent of the sector expenditure. We think this is critical for ensuring that monitoring reports are used both inside and outside of MAAIF to reward good performance (or invoke sanctions for poor performance) and address inefficiencies in the allocation of resources among different priority areas.

In sum, we propose consistent auditing and monitoring, including external verification to ensure objectivity. Funding for monitoring activities is essential; this can be accomplished in part by protecting monitoring funds as proposed in the National Monitoring & Evaluation Policy⁷ recently passed by Cabinet. In the end, accountability and ‘value for money’ is based on the strength of a monitoring and evaluation system.

4.7 Efficiency and Effectiveness

A key indicator for measuring efficiency and effectiveness is the timely release of funds.

Based on our findings, stakeholder consultations report that there is frequently a delay in the actual release of funds. The evidence from the MoFPED, the agricultural sector, LG and LLGs revealed that actual receipt of funds by the MDAs takes more than 20 days after the MoFPED announces and publishes in the media the release of funds to MDAs. This and other delays in dispersing funds have negative implications on the planning and execution of the work plans, especially with respect to agriculture. Delayed procurement of seeds, implements, machinery, and other inputs can delay planting, harvesting and processing. Because the sector is so reliant on weather and seasonal patterns, timeliness is of the utmost importance to production, livelihood, food security, and for effective PEG. The farmers reported frequently that key inputs were even delivered after the planting season, resulting in time spent on finding ways to store inputs until the next season, especially coffee seedlings and the banana tissues. One farmer intimated that:

⁷ Office of the Prime Minister, 2013, National M & E Policy

“...the release of funds took sometime based on the published information at the Sub- County, when the funds came through, going through the procurement of the inputs (coffee and citrus seedlings) was also marred by delays and by the time they supplied these, it was past planting time and so we had to keep these in the shade and water them until the next season of planting...”

However, from our discussions with the Ministry officials, we learned that the ministry was committed to ensuring that funds were released in tandem with the planting seasons beginning with FY2014/15, as well improving on the communication about the release of funds. We found it encouraging that the MoFPED was mindful of fulfilling its commitment to release funds on time.

There is deepening farmer awareness about the NAADS programme to the extent that some farmers' groups have found ways of overcoming the inadequate funding to buy inputs for every interested farmer. While in Tubur Sub-county, in Soroti District, we came across farmers' group of 30 women who realized that the rotation system of inputs amongst all the members may take at least 10 years for all of them to get the inputs from NAADS. These women instead contributed UGX 10,000 on a weekly basis to the saving scheme to provide inputs to all group members. The reason for joining NAADS looks beyond receiving inputs but rather to receiving mainly advisory and extension services. Once a beneficiary of the group receives or even does not receive the inputs, their goal is to get knowledge about the new or better varieties. Upon getting the knowledge, they use the available savings in the scheme to buy for every member the technologies that are desired. Such groups can easily receive credit from the cooperatives which are still a very important avenue for purchasing inputs and therefore require revitalization. The subject matter specialists, better known as AASPs, are stretched in providing services just within the sub-county. Given the level of awareness amongst the farmers, we found that the demand for their services was very high from the farmers and yet the matching funding to undertake these activities was hardly available. We learnt that the SNC motorcycle had to be shared amongst the specialists and when there was no fuel; outreach became a very big challenge.

4.8 Responsiveness

Responsiveness requires meaningful stakeholder participation in the decision-making process as well as action on feedback from the general public and other stakeholders.

i. Addressing issues raised by farmers

Farmers are some of the key stakeholders in the sector. There are at least two mechanisms by which farmers' issues can become known and addressed: monitoring exercises and forums from the village level to the national level. The concerns of the farmers are raised in deliberating bodies like the sector working group by UNFFE, the ULGA assembly, the sub- county forums like *barazas*, the district council, and the parliamentary committee on agriculture. While we appreciate that channels are in place for voicing the concerns of farmer groups and farmers at all levels, these need to be accompanied by monitoring activities at all levels. However, forums and monitoring of farmer needs must also be followed up with recommendations, action plans and implementation to redress a range of issues raised by farmers.

ii. Incorporation of the stakeholders' views in the decision-making process

The most desired outcome of proper PEG is to integrate a range of actors tied to the development of the sector, including farmer stakeholders. MAAIF organizes Sector Working Group meetings every quarter that bring together the private sector and development partners as yet another set of key stakeholders. Thus, the stakeholders convened at these meetings – consisting of the private sector representatives, service providers in agriculture (CSOs and NGOs), and farmers' organizations – have an opportunity and responsibility to advocate for the provision of inputs, financial services, and marketing in the sector. At the national level, consultations are undertaken by government with the private sector and CSOs through their respective groups/associations like UNFFE. During the budgeting process, the Ministry of Finance organizes national consultative workshops with representation from the different agencies within the sector, followed by various Local Government consultative workshops organized at the local government level. Consultations are made with the LCVs, CAOs, town clerks, planners and budget officers.

Clearly there is no shortage of forums and meetings organized for stakeholders. The sector has demonstrated efforts to consult on different policies and decisions, especially on sector budget and planning. However, in our view, the sector does not demonstrate a consistent track-record of good-faith consideration of the views of the various stakeholders that allow for alternative views to become part of the decision-making process. Based on the findings of this study, it remains unclear whether the views presented by some stakeholders, particularly farmer groups, are taken into consideration. This is a dangerous situation and limits

collective contributions. Consequently, an opportunity to improve good public expenditure governance for all citizens is lost.

4.9 Equity

Equity in agricultural development requires meeting the needs of citizens beyond a select group.

Equity issues are tied to access, inclusion and participation. With respect to equity in the agricultural sector, NAADS has received criticism for its selection process and for creating divisions within communities (MAAIF and ITAD 2008). The rationale for selectivity is based on efficiencies of implementation, targeting groups to allow for procuring inputs and advisory services that would accelerate the process of modernizing agriculture by increasing technical- knowhow and improving income. Our experience from the field, informed by on-the-ground experiences, sheds light into the process. We learned that citizens register their groups with the community development officers and then elect a group leader. Once this is done, farmer groups at the village level select the beneficiary group as required by NAADS implementation guidelines. Among the members of the beneficiary group, a recommendation is made to the SNC (through the community-based facilitator) that one group member be the person to benefit from the inputs provided by NAADS. In this way, the “chain-of-command” for key decisions and the allocation of agricultural inputs is channeled and straight-forward.

However, efficiency gained in this manner can also lead to limited equity. The main equity issues are voiced both locally and nationally, ranging from village and parish farmer forums to the national-level Uganda National Farmers' Federation. The federation is an umbrella body which presents farmer-identified issues to the sector working groups. The issues frequently raised target the limited scope of NAADS, specifically, and government's support for the farming family more broadly. In the NAADS case, those benefiting are but a few per village chosen as beneficiaries. This results in a glaring “haves and have-nots” division even within a community. As a government programme, NAADS needs to be scaled up to benefit more farmers and to create more equity across the population of farmers. In addition, youth and the disabled have had a difficult time meeting the NAADS requirements for inclusion in beneficiary groups. However, the future of agriculture will rely on the involvement of rural youth, as expressed in this remark during an interview: “We learnt from Mukono that one of ways to address challenges of the increasing youth bulge is to give special consideration

to the youth groups that have expressed interest to encourage other youth to engage in farming...”

We spoke to a youth group engaging in agriculture and to beneficiaries of NAADs who engaged in tree planting. Both declared that the critical challenge for them was availability of land. In this case, the land used for tree planting was rented from a private owner; past experiences were that the owner could rescind the rental agreement even after the farmers had invested heavily. This put farmers in a vulnerable position.

We recommend that government support programmes in the sector be extended beyond a select NAADS beneficiary group to as many farmers as possible, including rural youth and the disabled. One area of support might be offering idle land that they can lease on a more long- term basis to groups willing to invest in agriculture and adopt more efficient farming practices and technology. This would also require the government to address land tenure policies that promote both inclusion and the modernization of the sector.

In sum, our approach began with the nine PEG principles and the indicators for each applied in the light of the evidence obtained from the field. The review of our findings points to four areas of discussion, which we present as “priority areas” for improving PEG in the agricultural sector, namely: 1) Participation, 2) Accountability, 3) Efficiency (capacity), and 4) Equity.

5.0 Priorities and Recommendations

The agricultural sector employs over two-thirds of the working citizens of Uganda, provides food to the entire population, and contributes most of the country's export revenue. All indicators suggest that the real economic growth, income generation, and the wealth of the nation depend to a large degree on the enhanced productivity, value-addition, and improved distribution and marketing of agricultural goods in Uganda. More urgent than ever is the task of rethinking the budget process as new ideas are required to address changes to the NAADS programme specifically and to sector-wide governance in general. As current policy dialogues evolve and new pathways emerge, we encourage the broader application of this PEG approach to improve policy, programmes and implementation. This same PEG approach should also be linked to public-private-donor financing and collaboration. Strengthening and aligning the budget processes across all the stakeholders will lead to greater efficiency and equity for smallholder farmers during the process of modernizing agriculture in Uganda.

In this research, the objectives aim: (a) to develop indicators used in assessing PEG in agriculture; (b) to assess public expenditure governance in agricultural sector using the identified indicators; and (c) to provide recommendations for improving PEG in the agricultural sector. Our approach began with the nine PEG principles and associated indicators for each applied in light of the evidence obtained from the field. The review of our findings in Chapter 4 points to four areas of priority, namely: 1) Participation, 2) Accountability, 3) Efficiency (capacity), and 4) Equity. The choice of these as priority areas was based on their overarching importance in the findings within each of the model categories (inputs, processes and outcomes) highlighted in Figure 6. We argue that the approach taken here – applying the model of PEG principles to the budget process – can inform not only government budget planning and implementation but also the public-private-donor initiatives linked to the commercial development of the sector. Each priority is discussed in turn.

Participation

Participation is a very important element of public expenditure governance. Participation requires the involvement of citizens in a wide range of policy-making activities including:

- a) Determination of levels of service,
- b) Setting budget priorities and the acceptability of physical construction projects in order to orient government programmes towards community

needs,

- c) Garnering public support for policies and encouraging cohesiveness,
- d) Engaging citizens in the process of making decisions regarding public expenditure.

For participation to be effective in the agricultural sector, it must be done in an equitable manner involving all the various players within the sector. Below, we discuss findings on involving various groups of stakeholders in the PEG process, including the central and local governments, civil society, the private sector, and farmer groups, including the engagement of women and youth. A strategy for participation calls for efficient coordination both within MAAIF and its agencies and with MAAIF and other stakeholders outside the agricultural sector. Better intra and inter coordination of the stakeholders within the sector will not only enhance synergies and foster participation but will also cut down on the issues of duplication of roles by the different sector agencies.

In addition, the effective engagement of the various sector actors should be integrated more fully in the process of planning and policy re-direction (strategic vision). This would require soliciting views of the various stakeholders before making key decisions. For example, Uganda is currently in advanced stages of adopting the single-spine agricultural extension system where the UPDF veterans are providing support in its implementation process. An accountable manner for establishing new policy and procedures would involve deliberation with stakeholders and players in the agricultural sector, but it is unclear if this was the case when the new strategy was mandated. In our view, organizing a full discussion of current consideration to re-centralize NAADS into a single-spine system is essential to good PEG practices.

Strengthening the coordination among the farmers at the village level will require proper coordination of the players at the different levels of production including the private sector, which provides input and marketing pathways for farm products. Improved intra-sector coordination within the agencies will ensure provision of better extension services and agricultural inputs to the farmers. Robust supervision, monitoring and oversight by the responsible sector players will translate into greater efficiency across the sector, yielding higher productivity. With the participation of the private sector in the PEG process, value addition of agricultural products can be enhanced, reduce wastage, while also increasing the income of the people involved in the agricultural value chain.

Participation can be improved by scaling up and increasing the number of

individuals benefiting from agricultural funding and services. By illustration, the scope of the planned single-spine system of extension will expand to include more marginal farm households, that is, those positioned with less resources and capital to be full participants in market-oriented, commercial agriculture. According to a study by Ssemakula and Ssemogerere (2015), which compared three extension systems, a participatory farmer-to-farmer extension model was most suitable for assisting small-holders in particular. We argue that a single spine system should incorporate a participatory farmer-to-farmer approach. This would have a far-reaching effect on more smallholder families, but also on setting budget priorities, implementing funding for projects, and ensuring transparency and accountability.

In sum, for NAADS to be effective, participants must be included in the process of extending service delivery and must participate in levels of decision-making for feedback and effective policy planning. A good starting point is improved participation and coordination, which indirectly translate into economic growth and betterment of the livelihoods of the people involved in Ugandan agriculture.

Accountability

One of the most important aspects of a good public finance management system is accountability, generally understood as the obligation to “demonstrate that work has been conducted in accordance with agreed rules and standards and also includes the duty to report fairly and accurately on performance results alongside the mandated roles and plans” (see Onuorah and Appah, 2012:3). In terms of public expenditure, accountability entails demonstration that public funds have been spent in accordance with agreed public expenditure rules, standards and budgetary framework.

A strong framework for public expenditure accountability substantially improves on the utilization of public funds and reduces on corruption and the loss of public funds. With respect to this study, greater accountability, and accompanying transparency, will reduce the space for the ‘leaky pipes’ of corruption. In addition, the efficiency of the PEG process will increase as resources are used effectively and service delivery initiatives in turn will produce more visible, measurable results.

Based on the findings of this study, a key starting point for strengthening accountability (adhering to roles, rules, standards, and procedures) is to make sure that monitoring (and auditing) takes place at all stages of the budget process. Monitoring encompasses supervision, auditing and evaluation of public

expenditure from the centre to the service delivery point. Access to information (transparency) is a fundamental input, requiring the documentation of information. Several guidelines can strengthen the accountability through monitoring in the agricultural sector, including the National Monitoring and Evaluation (M&E) Strategy and Vision 2040. However, this will require the political and legislative will to allocate funding towards the infrastructure of accountability, which will involve funding external (objective, third party) entities as a mechanism for oversight.

In addition, monitoring should invigorate the capacity of farmers and citizens to add oversight and additional layers of accountability to ensure efficient budget allocation and delivery. In their oversight roles, farmers and citizens will need access to information, an understanding of accountability guidelines, and a mechanism for reporting, in order to better scrutinize the system of expectations and performance of PEG administrators. For example, strides are being made with farmer forums and *barazas* (accountability platforms), although these need to be regularized and scaled up to all sub-counties. Another example is provided by the collaboration between ACODE and the Open Budget Index (OBI) and MoFPED. These initiatives produce resources for citizens that can be used to promote budget transparency: 'citizens' guides' to the budget, simplified versions of government budget documents, and the SMS platform. By participating in these ways, and armed with documentation of budget performance, farmers and citizens can apply demand-side accountability using the voting box. Hence, budget transparency and accountability can serve to empower farmers and citizens while strengthening local democracy.

In sum, the study findings across several of the PEG principles point to attention that urgently needs to be paid to accountability and transparency through access to information, monitoring and budget supervision, and building the capacity of farmers and citizen groups in oversight roles. The opportunity to strengthen these would involve integrating feedback mechanisms at local and national levels, including the participation and voices of affected stakeholders who should benefit by way of inclusion at multiple levels. Accountability through M&E and external validation of PEG will harmonize the budget process with spending, implementation and outputs, thereby limiting opportunities for corruption, particularly at the level of local government and service delivery at the farm level.

Efficiency

Both participation and accountability are tied to increased efficiency of the PEG process as resources are used more effectively. Budgets are planned and

funds allocated in a timely manner. Service delivery initiatives in turn will produce more visible, measureable results. Our findings support the urgency of building the capacity of PEG in a way that links and measures the changes in outcomes with the objectives of the programme.

In reference to the agricultural sector, effectiveness seeks to understand whether the planned activities were implemented given the resources availed, while efficiency seeks to identify if the resources allocated were appropriately utilized to achieve the planned outputs (see Table 4, #7). Within this framework, the retooling of PEG in the agricultural sector will impact not only implementation guidelines but also actual results of programmes at the local level, thereby strengthening commercial agricultural production. A functional, clear, and predictable budget structure will result in improved timeliness in the release of funds, thereby increasing the effectiveness of allocation and improving transparency with the alignment of planning and execution. The development of “best practices” will ensure a more direct link between resources and outputs.

However, a “functional, clear, and predictable” budget landscape has undermined the sector with the shifting and unclear mandates for NAADS (for example, see Kjær and Joughin, 2012, for a history of the politicization of the programme impacting shifting mandates). The first change to the original NAADS programme resulted in a shift to input support along with the demand-led advisory role of extension services, resulting in the reassignment of funding priorities. As NAADS received the majority of the agricultural budget, it became largely synonymous with agriculture in Uganda. The “New NAADS” largely abandoned the idea of private sector service providers in favour of re-introduced government-employed extension workers to handle inputs. In addition, after the 2011 elections the services were scaled up beyond the previously exclusive group of farmers selected for NAADS services. This change in the roles of extension and shifting mandates has had a deleterious effect on consistency in budget processes, prioritizing and targeting resources, the timeliness of funding, and the scope of farm households benefiting. At best this created “pockets of efficiency” (Kjær, 2015), mitigated by the ebb and flow of political support. Recently, the NAADS programme has received incisive criticisms, especially concerning corruption, not only from those expecting to benefit from the services, but also from independent evaluators.⁸

The issue of political leadership creates an uncertain climate in the ability of

MAAIF to put into place good PEG guidelines and practices. While the Ugandan government is considering shifting to a unified (single-spine) agricultural extension system handled exclusively by MAAIF, President Museveni mandated the UPDF to serve the role of input providers within the NAADS structure. At a public dialogue platform in February 2015, experts in the sector commented on the limitations of a piecemeal approach to “fixing” service delivery in the absence of articulating a functional and clear model comprehensive in scope that engages the resources of government, civil societies, the private sector, inter-sectoral linkages, and the farm households themselves. Participants also highlighted the NAADS over-reach and the absence of monitoring to adjust its implementation efficiency and accountability (ACODE, 2015).

In sum, the budget process – involving planning, legislation, implementation, and feedback/monitoring – is the foundation of a successful retooling that puts into place “a functional, clear, and predictable” budget structure. We recommend that MAAIF clarifies the role of the NAADS Secretariat and make public a comprehensive strategy for smallholder agricultural development based on a ‘single-spine’ extension model and a funding structure that embraces the monitoring and evaluation oversight frameworks.

Equity

In agriculture, budgeting planning and delivery will create opportunities for access to resources which may advantage some social groups more than others. Access to budget decision-making for all groups will shape fairness in resource targeting, priorities and service delivery. Since the inception of the NAADS programme, beneficiary groups have shifted significantly with the changing landscape of mandates, funding structure, and extension practices. As we described above, NAADS was established as a move away from a traditional, top-down government-led extension service to more decentralized and privatized one, focused on farmer groups that would express their needs for advice, inputs and marketing. But key stakeholders – local politicians and officials of MAAIF – became marginalized with the creation of the NAADS Secretariat, and this threatened its viability. Since then, the programme has been suspended three times by the President, to re-emerge each time as a more centralized government extension service with heavily-subsidized input supply, reinserting MAAIF at the centre of operations. The most

⁸ See for example, Barungi, J. (2013); Kjær, A. M., & Joughin, J. (2012); Rwakakamba and Lukwago (2014); Okoboi, Kuteesa, and Barungi, M. (2013).

recent suspension (2014) resulted in replacing NAADS extension personnel with a group of retired veterans from the Uganda People's Defence Forces (UPDF). This move served to re-establish "ownership" over a failing programme, through highly publicized remedial measures that would both appeal to the rural population and appease constituencies within the security forces (Kjær and Joughin, 2012; Rwakakamba and Lukwago, 2014).

Changes in policy and implementation strategies have also raised concerns about the participation of a range of farm households, particularly the role of farmers' forums and the limited number of beneficiaries receiving extension services and the provision of inputs. First, this study finds evidence that the budgeting process will be improved with an approach that is more farmer-centred approach, integrating the concerns and voices of farmer groups, including women and youth, at all levels of planning (input) and evaluation (output/feedback). A greater role for farmers groups to influence policy and budget allocation (during budget deliberations in Parliament) works side-by-side with seeking farmer voices on how well the system serves their needs. This space allowing farmer feedback serves as responsiveness to improve policy and service delivery (strategic vision), as well as a check-and-balance for accountability. In our view, the sector does not yet demonstrate a consistent track-record of good-faith consideration of the views of the various farmer stakeholders that allow for alternative views to become part of the decision-making process.

Secondly, in order to aspire to fairness and equity, we recommend that attention be paid to re-establishing a comprehensive national strategy for farmer-centred, agricultural development. Priority should be given to reducing political wrangling and influence, establishing consistent mandates and priorities, aligning budget allocations to meet the advisory, input and marketing needs of farm households, and scaling up inclusion to benefit more farmers including women, youth and the disabled.

Extending equitable opportunity to rural groups may require the government to address land tenure and development (land acquisition) policies that jeopardize the participation of vulnerable social groups and communities. An equitable strategy should be accompanied by investing in these groups, which are, more often than not, capital-deficient. The PEG process must account for more than providing advisory services and highly-subsidized inputs. Capital and financing mechanisms are required to position the broadest spectrum of farm households within the scope of commercial agriculture. Therefore, PEG will need to coordinate with financial institutions to find ways for farmers to generate and manage capital

applied to agricultural production. Currently, only 16% of rural families have access to formal savings facilities (Okwera 2015). A key strategy would require coordination between NAADS and programmes for community savings clubs, SACCOs, private-sector microfinance, and PEG as resources for institutionalizing the accumulation of capital at the local level. This would also help harmonize NAADS with the other PMA pillar addressing the role of rural financing in developing commercial agriculture.

One example is the recent IFAD-supported programme, “Project for Financial Inclusion in Rural Areas” (PROFIRA), through which over UGX 83bn will be invested by the Ministry of Finance, Planning and Economic Development. The project will focus on increasing access to sustainable financial services by the rural poor through promoting savings and credit cooperative organisations (SACCOs) (Okwera 2015). By targeting “financially excluded rural households” with microfinance resources, it is argued, commercial production at the local level will be enhanced (IFAD, 2014).

Finally, in future budget environments, analysis of PEG will need to be expanded to capture the intra- and inter-sector connections that “mutually-reinforce” each other through budget coordination. Applying PEG principles to equity reforms opens an opportunity to align expenditure around sector priorities, and to improve coordination within the government sector and linkages across other participating entities, connecting local government funding structures across ministries and with public/private/donor initiatives.

5.2 Conclusions

In light of the well-established link between the management of public resources and economic transformation, service delivery and citizen welfare, improving the governance of public expenditure is instrumental. Improvements will depend on identifying areas of good practice as well as those requiring reform. In this spirit, this report is the first in a series of policy analyses prepared by ACODE to assess the governance of public expenditure in Uganda's agricultural sector, against the dimensions of governance elaborated in the framework of Baez-Camargo & Jacobs (2011). This report provides the first attempt to model indicators for assessing PEG in Uganda's agricultural sector, which can be replicated in other sectors of the economy and also in other countries.

As already noted, while the findings of this report are critical and informative to

policy, they are not necessarily representative of local governments everywhere in Uganda. It is imperative that results from further analyses can be extended beyond the districts covered by the scope of this project. In addition, given that the agricultural sector is broad, assessment of the performance of NAADS as a case study may not be treated as a “one size-fits all” across sub-sectors. The generic nature of the approach applied in this report, however, provides an opportunity to address PEG issues in other sectors, particularly those identified in the priority areas of the National Development Plan (NDP II).

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ABOUT THE AUTHORS

Russell Rhoads is an applied Anthropologist, with a PhD from the University of Kentucky, USA. He is an Associate Professor of Anthropology, Grand Valley State University (USA) and a Research Fellow at ACODE. He is trained in applied anthropology with a specialty in agricultural anthropology, globalization and development, and ethnography / qualitative research. His research interests intersect between local food and global systems. Rhoads is a Fulbright Scholar (2014-2015) at Makerere University, Kampala.

Tony Muhumuza is an Economist, with a PhD from Humboldt University of Berlin and a Master of Arts in Economics (University of Nairobi, Kenya), under the auspices of *African Economics Research Consortium* (AERC). Tony is currently the *National Economist* at UNDP Uganda Country Office. He has more than eight years of research experience, with respect to poverty analysis, employment, agriculture, and post-war livelihood reconstruction.

Winnie Nabiddo is a Research Fellow at ACODE (Monitoring and Evaluation) and a Lecturer at the School of Economics, Makerere University. She is a certified and practicing Evaluator, and acquired much of M&E experience while working on the DFID- Strengthening Evidence Based Decision Making support to GoU in the Office of the Prime Minister. She holds a Masters Degree in Economics from the University of Nairobi and Bachelors Degree in Education (Economics Major) from Makerere University. She previously worked as a Program Manager at the European Union (EU) in the Infrastructure section, in charge of the blended Infrastructure Financing. She has interest in evaluation, infrastructure policy and financing, macroeconomics, accountability and decentralization.

Henry Kiragga is a Research Officer at ACODE. He is a statistician with over four years of progressive professional experience in both the Public sector and Multi-lateral organizations. Henry previously worked as Assistant Research Fellow (M&E) on the DFID-funded Strengthening Evidence-Based Decision-Making (SEBDM) Project at the Office of the Prime Minister (GoU). He holds a Masters in Economic Policy and Planning and Bachelors in Statistics (Statistical computing major) both attained from Makerere University Kampala.

Fred Ssango is an agriculture consultant with a M.Sc. in Crop Science from Makerere University, Postgraduate Diploma in Marketing Management and Project Planning and Management from Uganda Management Institute (UMI). He has over 15 years' experience in agricultural development, worked closely with smallholders at production level, strengthening farmer groups, creating market linkages with input dealers and major crop buyers. He has conducted numerous studies ranging from baseline studies, value chain analysis and project evaluation. He has published scientific papers in referred journals and written agricultural production manuals on maize, banana, sesame etc.

Sophie Nampewo Kakembo was a Research Officer at ACODE. She formerly trained with the Economic Policy Research Centre (EPRC), National Planning Authority and Ministry of Finance, Planning and Economic Development. Sophie holds a Masters in Economic Policy Management and Bachelors in Development Economics from Makerere University, a postgraduate certificate in Research and Writing Skills and a Certificate in Project Monitoring and Evaluation. Sophie has great interest in economic policy analysis.

Zephaniah Muzira is an economist, academic and development worker with an accumulated wealth of knowledge and experience in areas of policy analysis and evaluation of socio-economic development interventions. He has variously worked as researcher and policy analyst with reputable national research organizations including NARO, PADRI, EPRC and ACODE. Zephaniah holds a B.A. in Education and M.A. Economics both from Makerere University Kampala.

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Advocates Coalition for Development and Environment
Plot 96, Kanjokya Street, Kamwokya
P. O. Box 29836, Kampala. Tel: +256 312 812150
Email: acode@acode-u.org; library@acode-u.org
Website: www.acode-u.org