

**FINANCING SERVICE DELIVERY UNDER
DECENTRALISATION IN UGANDA: A**
Synthesis Report of the Regional Budget
Advocacy Meetings 2012

Elgon, West Nile, South west, Teso and Mid Central
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Acronyms

ACODE	Advocates Coalition for Development and Environment
CAO	Chief Administrative Officer
CBS	Central Broadcasting Service
CBTIC	Citizens' Budget Tracking and Information Centre
CSOs	Civil Society Organizations
EPRC	Economic Policy Research Centre
G/T	Graduated Tax
IFPRI	International Food Policy Research Institute
LC	Local Council
LGFC	Local Government Finance Commission
LGHT	Local Government Hotel Tax
LGs	Local Governments
LST	Local Service Tax
MDAs	Ministries Departments and Agencies
MFPED	Ministry of Finance, Planning and Economic Development
MoLG	Ministry of Local Government
MTEF	Medium Term Expenditure Framework
NAADS	National Agricultural Advisory Services
NGOs	Non- Government Organizations
PAF	Poverty Action Fund
RDC	Resident District Commissioner
SAS	Senior Assistant Secretary
SWGs	Sector Working Groups
ULGA	Uganda Local Government Association
URA	Uganda Revenue Authority

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1. Introduction

The national budget is the single most important tool for resource allocation by government - where services are extended to citizens and income enhancing investments are undertaken - to improve citizens' welfare. The Advocates Coalition for Development and Environment (ACODE) through the Citizen's Budget Tracking and Information Center (CBTIC) aims at ensuring that policies, particularly the budget, benefit the people of Uganda.

In line with this goal, ACODE between June and September 2012, organized regional budget advocacy platforms in five regions of Uganda including; West Nile, Elgon, Teso, Southwestern, and Mid-western regions. The platforms covered over 40 districts of Uganda. The focus of the discussions was how to finance service delivery under decentralization particularly inter-government resource allocation and internal revenue generation by sub-national or Local Governments including districts and sub-counties.

The platforms were convened against the backdrop of shrinking allocations of resources to districts in the national budget which remained at below 22 percent of the national budget, nearly two decades after the introduction of decentralization. The deterioration of public service delivery in the country is largely attributed to the insufficient funds allocated to Local Governments for the execution of duties and the provision of devolved services under decentralization. The political gerrymandering of districts in Uganda leads to the creation of many unviable districts with very limited sources of internal revenue generation and highly dependent on grants from the central government. Furthermore, the system puts most viable sources of taxes under the ambit of Uganda Revenue Authority (URA) leaving the local government with small tax base and hard to collect taxes.

The regional budget platforms brought together technocrats, politicians, Civil Society Organizations to propose how; 1) national budget resources ought to be shared between the central government and districts for better service delivery, and 2) to increase internally generated funds for districts and utilization of the funds for improving service delivery.

The platforms occasioned rich debate on decentralization, service delivery under decentralization, and the challenges and opportunities for local revenue sharing. This report synthesizes issues raised and the proposals on the way forward.

Decentralization has been heralded as the necessary and indispensable component to pluralist democracy. Buijtenhuijs & Thiriot (1995) argue that decentralization extends democracy and allows it to attain its objectives by enabling citizens take charge of their affairs by participating in the management of their own affairs. In Uganda, decentralization was introduced in 1992 and was premised on the notion that Local Governments are better placed to respond to the needs of the local communities. It was believed that under decentralization, citizens are able to hold their leaders accountable thereby improving equity in distribution of resources and reduction of wastage through corruption and ineffective allocation of resources.

Thus, the ultimate aim of Uganda's decentralization programme was to improve service delivery through transfer of real power (devolution) and reduction of the workload of the central government; ensuring the participation of citizens and democratic control¹; achieving good governance as a prerequisite for an efficient public service; bringing political and administrative control over services to the point of delivery²; freeing local managers from central constraints; and improving the capacity of local government councils to plan, finance, and manage service delivery.

1.1.1 Structure of Government under Decentralization

Under decentralization, government is comprised of two levels namely the central or national level and the local or sub-national level. The central government structure has two overarching offices namely the Office of the President and Office of the Prime Minister, which oversee government functions and comprise 19 line ministries. There are also over 76 autonomous institutions and agencies and 33 missions and embassies. The Ministry of Local Government spearheads the implementation of the decentralization policy and its mandate includes policy formulation, coordination, monitoring, supervision, guidance and providing support to Local Governments.

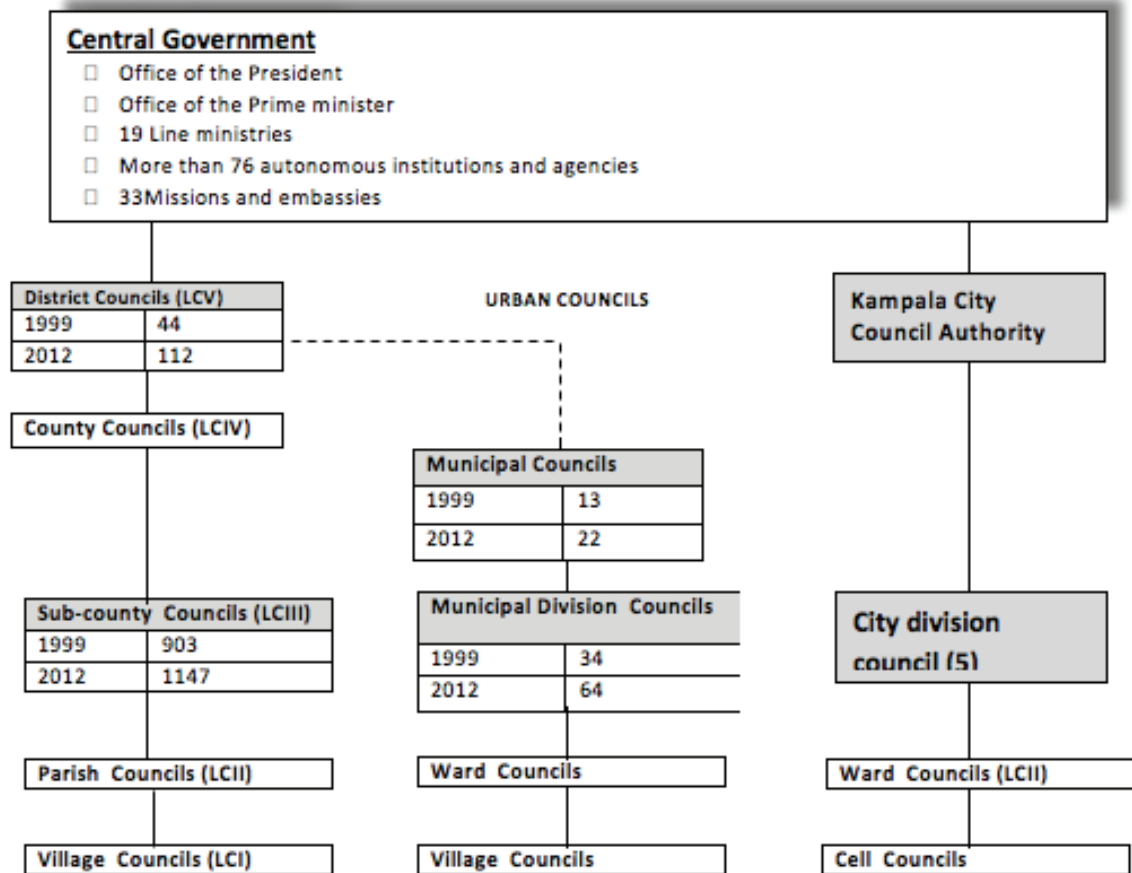
At sub-national level is a five tier local government system with LCV at district and municipality level, as fully fledged Local Governments with an elected executive, a council and technical unit under the supervision of the Chief Administrative Officer (CAO). Ideally, the LCV chairperson is

¹ This was to be a guiding principle applied to all levels of government (World Bank, 2004)

² Thereby improving accountability and effectiveness of government programs.

supposed to supervise the CAO. A similar situation is played out at sub-county level (and division in municipalities) with an LCIII executive and council and a small technical team that is an extension of the district technical arm headed by a Senior Assistant Secretary (SAS). Even here, the LCIII Chairperson is expected to supervise the SAS. However, at both levels technical officers are appointed through the public service system and are therefore not accountable to the political heads. LC IV, LC II and LC I are administrative units. Figure 1-1 shows an overview of government structure with emphasis on Local Government structure and Administrative Units.

Figure 1-1: Structure of Government in Uganda



1.1.2 Division of tasks and responsibilities between central and sub-national governments

Both the 1995 Constitution of the Republic of Uganda and the Local Government Act (1997) define the functions of the central and Local Governments. They also provide for the devolution of functions to lower

levels following agreement between the two levels of government. The devolution of the functions is supposed to be accompanied by transfer of resources for execution of tasks in form of grants to lower Local Governments. Lower Local Governments can request progressively higher level of government (up to central government) to take charge of the functions in instances where the higher level of government retains funds pertaining to the tasks.

The functions of the central government mainly pertain to critical and indivisible functions such as defence, security, law and order, national policy formulation, setting national standards, coordination, monitoring, supervision and guidance. The Local Governments on the other hand, are responsible for direct provision of social services, agricultural extension services and local government planning. Under this configuration, Local Governments are solely responsible for the provision of about 70 percent of the services and share responsibility of provision of about 15 percent of the services as in Table 1-1.

Table 1-1: Allocation of tasks and responsibilities between central and Local Governments

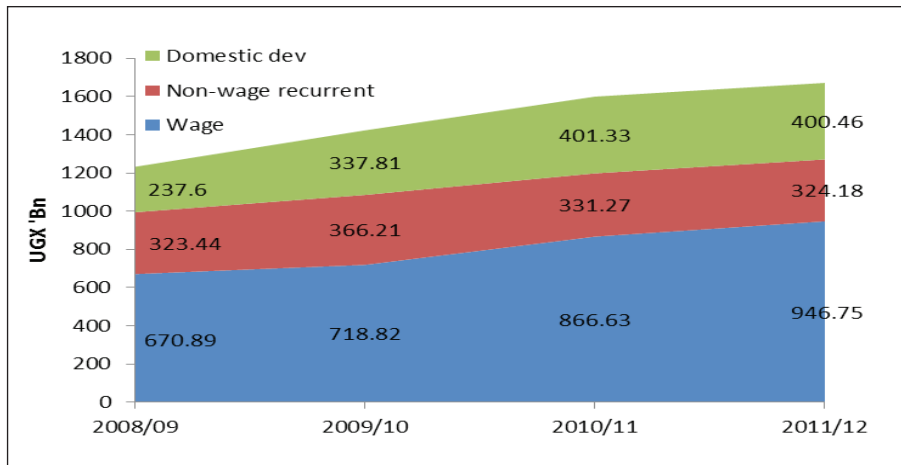
Service	Allocation of responsibility	Service	Allocation of responsibility
National and Sector Policies	CG	Community Amenities	
Local government policies	LG	Water services	SHD
Administration and appointment of technical staff for LGs	LG	Removal and disposal of waste and refuse	LG
Judiciary	CG	Street lighting	LG
Defense	CG	Public vehicle parking	LG
Security, law and order	SHD	Recreational and cultural affairs	
Education		Sports and recreation facilities	LG
Nursery	LG	Cemeteries	LG
Primary	LG	Public halls libraries and art galleries	LG
Secondary	SHD	Public parks gardens and recreation grounds	LG
Tertiary and technical education	SHD	Economic Services	
Health		Roads (trunk roads)	CG
Referral hospitals	CG	Roads (feeder and community access roads)	LG
District hospitals	LG	Trade and produce buying licensing	LG
Health centers, dispensaries and clinics	LG	Land administration	LG
Primary health care and health education	LG	Agriculture and veterinary extension	LG
Control/management of epidemics and disasters	SHD	Forest and wet lands	LG
Social security and welfare		GC-Central Government LG-Local Government SHD- Shared	

Source: EPRC study 1999 on Fiscal Decentralization and Local Government Finance in Relation to Infrastructure and Service Provision in Uganda.

1.1.3 Financing Service Delivery under Decentralization

There are three major sources of financing service delivery under decentralization, namely; grants from central government (over 85 percent of the local government budgets), locally generated revenue (less than 5 percent) and donor funding (in form of project support). Development expenditure accounts for, only a third of the grants to Local Governments as shown in figure 1-2. This means that more money is spent on workers' wages than on service delivery (Domestic development and non-wage recurrent)

Figure 1-2: Patterns and Trends of budgetary allocation of local government transfers



Source: *Approved Estimates of Revenue and Expenditure MFPED*

1.2 WHY THE BUDGET ADVOCACY PLATFORMS

The issue of financing service delivery under decentralization is highly contentious. The central government is faulted for perpetual underfunding of Local Governments and taking away leverage of political leadership over technical staff at the district by recentralizing the appointment of the Chief Administrative Officers - the accounting officers at the district.

The Ministry of Finance is known for late release of funds - which contributes to failure of districts to utilize the funds. On the other hand, the government claims the Local Governments fail to mobilize local revenues, and utilize funds disbursed to them and adhere to reporting and the procurement guidelines and requirements. While citizens accuse the government of being corrupt, they are un-willing to pay taxes – and contribute to quality service delivery - through user fees and other taxes.

2. Synthesis of Presentations and Discussions

The platforms were organized by ACODE and convened by partner organizations in the regional towns of Mbale [**Elgon region**], Nebbi [**West Nile**], Mbarara [**South west**], Soroti [**Teso**] and Mukono [**Mid Central**]. The platforms benefited from presentations from a range of experts from the Ministry of Finance, the Local Government Finance Commission, Uganda Local Governments Association and ACODE. Other participants include LCV chairpersons, Chief Administrative Officers, District Planners, Community Development Officers, Secretaries for Production District NAADS Coordinators and members of Civil Society engaged in budget processes. The platforms covered 42 districts and were attended by more than 410 participants. In addition, four radio talk shows on the same issue were organized on *Radio Pacis* (West Nile) *Open Gate FM* (Elgon Region), *Radio West* (South western Region), and *CBS FM* (Mid Central Region).

The presentations at the platforms focused on: Challenges for effective service delivery under Decentralization, local revenue generation by Local Governments: Challenges and opportunities and; intergovernmental revenue sharing: Basis and considerations. Each of these topics is discussed in greater depth below.

2.1

GOVERNANCE, ACCOUNTABILITY AND QUALITY OF SERVICES

The primary objective of government is to promote the welfare of its citizens by providing [quality] goods and services. The quality of services provided by government depends on the quality of governance which defines the nature of actors and accountability relationship - a situation in which those in authority are held responsible by the citizens. Government is a system of three parts; the technical arm, political leadership and the citizens, each performing specific functions. Accountability is the invisible motivational force that drives the system, and decentralization is potentially the best system for delivering accountability because it brings actors closer.

However, there are several challenges that make accountability untenable under Uganda's decentralization system. Both the citizenry and the leadership at sub-national level feel powerless to demand for accountability – from the leaders [in case of citizens] and higher government [in case of Local Governments]. Secondly, there is complicity by local government

leaders and private contractors to defraud the population. Thirdly, there is lack of knowledge and information among actors that would enable them demand for better services and hold leaders accountable.

ACODE's initiative - *the Local Government Councils Score Card Initiative* – underpins the importance of information in accountability. The initiative scores district leaders on their performance and elaborates their roles and responsibilities and informs the electorate of the performance of their leaders as well as their roles as citizens. The initiative, which covers 26 districts, has brought about positive changes in the conduct of local leaders. It is yet to be seen whether this change of practice has a corresponding impact on the quality of service delivery.

2.2

CHALLENGES FOR EFFECTIVE SERVICE DELIVERY UNDER DECENTRALIZATION IN UGANDA³

The concept of decentralization aims at bringing services closer to the people, and to improve service delivery and people's welfare. However, in Uganda, evidence on whether decentralization has improved service delivery, is still inconclusive and presents mixed scenarios (IFPRI, 2011). Decentralization is not necessarily a guarantee to better service delivery. It is underpinned by three aspects of effective service delivery namely; adequacy of services, quality of services, accessibility and affordability. Shortcomings of service delivery under decentralization are attributed to several factors.

2.2.1 **Lack of commensurate revenue for service delivery by Local Governments**

Underfunding sub-national Local Governments constrains the discretion of Local Governments over budget resources. Apart from the mismatch between service delivery responsibilities and resource allocation [less than 20 percent], Local Governments are heavily dependent on central government transfers for revenue [over 95 percent]. This does not support the objective of putting people in charge of their own affairs. It limits people's discretion over budget resources because over 85 percent of the grants are conditional. The low levels of internal revenue generation - which accounts for less than 5 percent of the district budgets – are partly because of low capacity of revenue generation by Local Governments. The introduction of local service tax and local hotel tax has not yielded much to

³ Presentation Made by Ms. Damalie Mbega (Uganda Local Government Association-ULGA)

bolster local revenues. Direct donor funding to Local Governments through project support remains minimal.

2.2.2 Shortage of qualified and experienced staff

The delivery of quality service is anchored on an essential element of any institution - a professionally trained human resource. But most of the positions in the Local Governments are rarely filled and some functions are never performed. Since the freeze on recruitment of civil service at district level was imposed by the central government, the situation has worsened, particularly in hard-to-reach districts. A review of staffing levels in a sample of 66 entities comprising of districts, town councils, and regional referral hospitals revealed that out of the approved structure of 28,454, only 17,871 (63 percent) positions were filled – showing a shortage of 10,583 staff (37per cent) understaffing.

Other factors responsible for shortage of qualified staff at district level include; lack of training opportunities to develop professional and technical expertise and lack of career progression of staff recruited at district level, low and often delayed pay, shortage of equipment and materials - that makes the positions unattractive to suitors - and ineffectiveness of the District Service Commissions - which are slow in handling recruitment - even when clearance to recruit has been granted by the central government.

2.2.3 Failures in the Accountability Relationship

Accountability is increasingly becoming prominent in development discourse. Decentralization and liberalization in Uganda led to the introduction of diverse and numerous actors with unclear roles and responsibilities. There is lack of adequate supervision due to inadequate facilitation, lack of coordination between central and local government, overlapping and unclear mandates for monitoring Local Governments and lack of essential statistical databases for planning, monitoring and evaluation at the local levels.

As a result, the demand for accountability by the citizenry is still very low. The level of citizens' participation in planning and budget monitoring activities remains low, and there is a generally negative attitude over civic matters. This is attributed to; wide spread lack of knowledge among the citizens of their roles and responsibilities, unavailability of relevant information especially at district level, loss of trust and confidence in government by citizens and absence of effective mechanisms for holding leaders accountable.

2.2.4 Lack of Political Commitment

There is concern that the commitment to decentralization by government is waning. This notion is prompted by recentralization of a number of functions that had been devolved to sub national governments, including recruitment of staff and remuneration, procurement as is the case with procurement of drugs. This situation is contrary to the thrust of the decentralization policy in Uganda that sought to free the center of certain functions while at the same time empowering citizens to take charge of affairs. The sub national governments have over the years become increasingly subjected to central government direction with little discretion.

It is widely accepted that the center of the problems of service delivery under decentralization in Uganda is the political economy of decentralization. Political considerations tend to override the objectives of decentralization. The result is the creation of over 1,350 sub-national governments (112 districts, 22 municipalities, 1,147 sub-counties and 69 municipal divisions) majority of which are not viable and hardly raise three percent of their annual budgets. Furthermore, the meager funds mainly cover salaries of workers leaving little for provision of materials and actual service provision.

2.2.5 Administrative processes

Lengthy procurement procedures and other administrative processes which result in failure of districts to utilize the funds over the required time are a major impediment to service delivery. The bureaucratic processes sometimes lead to late release of funds – and result in unspent balances returned to the treasury. The budget cuts affect cash flows for service delivery. The other administrative handicap is the reporting and accounting which is not accompanied by adequate capacity building. The Integrated Financial Management System was reported to present numerous challenges.

2.2.6 Corruption

Like in all other spheres of public life in Uganda, corruption is also rampant at the district level. Corruption takes many forms, including influence peddling by those in positions of authority, undue influence by politicians, abuse of office, bribery, fraud, embezzlement, misappropriation and misallocation of - limited - resources. The level of corruption under decentralization, particularly the collusion by politicians and technocrats at the districts in awarding contracts and tenders in what is commonly referred to as *“scratch my back, I’ll scratch yours”* arrangements, is

alarming. This makes supervision very difficult as those supposed to carry out this function are compromised.

2.2.7 Unresolved conflicts

Conflicts stifle development because they consume time, money and energy meant for service delivery. Conflicts cause stress at the work place, reduce productivity, initiative and innovation. There are instances when district councils fail to approve district budgets due to conflicts. The most common conflicts at district level are; technical verses political leadership, Resident District Commissioner (RDC) versus District Local Government leadership.

2.3

LOCAL REVENUE GENERATION BY LOCAL GOVERNMENTS: CHALLENGES AND OPPORTUNITIES⁴

Fiscal decentralization is one of the ways of enhancing political, institutional and economic development. Fiscal decentralization is defined as the devolution by the central government to Local Governments (states, regions, municipalities) of specific functions with the administrative authority and fiscal revenue to perform those functions. In Uganda, the devolution of functions and responsibilities to sub-national governments under decentralization was accompanied by devolution of funds to these levels. One of the key features of fiscal decentralization in Uganda is the power conferred on sub national governments to raise revenues through taxes, fees and levies as well as spend the generated revenues and grants from central government.

Under decentralization, a number of sources of revenue were devolved to Local Governments and they include, local service tax, local government hotel tax, property tax, ground rent, land based charges, user fees, licenses, parking fees, permits, royalty fees and other sources of revenue - departmental revenue. But not many of these revenue sources have been fully exploited. The level of local revenue affects the quality of service delivery. It determines the amount of resources available.

In order to achieve improvement in local revenue performance, the Local Governments should strengthen the data management systems for local revenue collection and conduct sensitization programs for technical, elected leaders and taxpayers on their roles and obligations in local revenue generation and mobilization. A review of some legal provisions would enable Local Governments to collect local revenues effectively.

⁴ Presentation Made by -Mr James Ogwang –Local Government Finance Commission (LGFC).

2.3.1 Local Revenue Potential

The Commission estimates that local revenue potential for the period between November 2009 and June 2010 stood at shs.334.6 billion. But there is a huge revenue potential (shs.106 billion) untapped in property related revenues (Property rates, Ground rent, Premium, Contribution in lieu of rates from central government properties in the Local Governments and land transaction related charges).

The second potential for generating local revenue is from User charges/ fees including market dues and parking fees (shs.72.38 billion), followed by business licenses (shs.36.06 billion), Local Government Hotel Tax (shs.6.46 billion) and local service tax (shs.6.19 billion) respectively. Only salaried public servants were considered in computing the potential for Local Service Tax (LST) yet there are other categories of people in gainful employment who qualify for LST. These categories have not yet been assessed. If all the Local Governments collect all the relevant data on the major sources of local revenues, and collect effectively, then Local Governments can realize much more internal revenue. Table 2-1 shows the local revenue potential of Local Governments in Uganda.

Table 2-1: Local revenue potential as at FY 2010/2011 (Shs' billions)

Local revenue source	Estimated potential
Local Service Tax ¹	6.19
Local Government Hotel Tax	6.46
Property Related	106.72
User Fees /Charges	72.38
Business Licenses	36.06
Other revenues	106.80
Total	334.60

Source: LGFC

2.3.2 Trend of Local Revenue Performance

In the Financial Year 2009/2010, most local councils improved in the collection of local revenues due to effective mobilization and technical and financial support from the centre (LGFC and MoLG). For instance, District Local Governments improved their performance by collecting over 6 billion shillings, Municipalities improved their performance by garnering 3 billion shillings, and town councils improved their collection by 1 billion shillings while Kampala City Council improved by a 14 billion shillings collection in taxes. The overall performance improved by 24 percent - from 118 to 142 billion shillings. However, the performance of local revenue is still

constrained. Local revenue in the financial year 2011/12 was planned to contribute on average 2.1% for the district Local Governments and 20.6% for the municipal Local Governments to their total budgets. The trend is shown in table 2-2.

Table 2-2: Trend of Local Revenue Performance (Shs' billions)

Source	2002/03	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10
LST		-	-	-	-	-	3.84	9.19
LGHT		-	-	-	-	-	0.98	1.50
G/T	51.78	36.53	60.04	10.87	4.43	-	-	-
Prop. Tax	13.55	6.79	3.53	26.72	37.82	28.49	24.94	45.60
User Fees	18.43	13.10	10.50	23.10	20.95	64.85	33.15	39.92
Licenses	3.54	5.80	4.09	12.21	11.78	13.48	9.17	13.37
Others	12.27	17.89	12.20	27.78	23.68	9.06	46.63	33.22
Total	99.57	80.11	90.36	100.67	98.65	115.06	118.71	142.80

Source: LGFC

2.3.3 Challenges in the Administration of Local Revenue

Generally, locally raised revenues are meager, thereby affecting the ability of Local Governments to fund key expenditure needs. Some of the main challenges that impede improvement in collection of local revenues include:

- Ineffective laws; for example - property rates and local service tax - which provide for many exemptions that do not effectively support the collection of local revenues.
- Political interventions that undermine local and other revenue sources and adversely affect compliance.
- Weak political supervision arising from insufficient capacity of Local Governments to effectively facilitate elected leaders;
- Lack of credible local revenue data and poor record keeping by Local Governments.

- Most of the local revenue sources and taxes are generally low yielding, difficult to collect and susceptible to interference
- Limited sensitization of the taxpayers on their roles and obligations in the local revenue mobilization and generation.
- Lack of policies for local revenue generation and mobilization.
- Lack of awareness on certain revenues (Royalties and Cess on produce) among the Local Governments.
- Insufficient funding for the implementation of local revenue enhancement plans by Local Governments.
- Low capacities in the Local Governments for effective tax administration and management oversight.
- Some of the revenue sources (veterinary and fishery fees) are collected by central ministries and not shared with Local Governments.

2.3.4 Opportunities for Revenue Generation

Local Governments have opportunities to generate more revenue for service delivery in that:

- Reviews of local government financing and local government set up in Uganda will provide an opportunity to examine proposals to remove tax exemptions from the Local Government (Rating) Act 2005 on owner-occupied residential buildings and Local Government Act (Cap 243) on most eligible LST taxpayers, and a possible revert to Graduated tax.
- The Ministry of Trade Tourism and Cooperatives issued statutory instrument No.54 that empowers Local Governments to levy trading licenses on telecommunication masts and professionals among others. This would broaden the tax base for Local Governments.
- The modality for full collection of Cess on produce by Local Governments is being reviewed by LGFC for use by Local Governments.
- The guide for streamlining the collection of royalty fees for local government was developed and disseminated to beneficiary Local Governments.
- Policies for local revenue mobilization and generation are being proposed by a review of Local Governments financing.

Revenue sharing between central and Local Governments is mainly by a grant system ideally because in most cases the state does not allow local authorities sufficient tax powers to finance expenditure at that level (EPRC, 1999). Second, grants allow government to bring sub-national authorities into the general macroeconomic management of the economy and also influence expenditure priorities at sub national levels. According to the LGFC (2010), grants from central government contribute up to 97 percent of district revenues. However, the share of the national budget going to Local Governments has been steadily reducing to about 17 percent for the financial year 2010/11. There is need to examine the mechanisms and considerations for inter-governable revenue allocation in the wake of renewed calls for a greater share for Local Governments.

2.4.1 Overview of Central Government Transfers

Thirty four out of 41 Central Government transfers to Local Governments are recurrent (19 PAF, 6 Non-PAF and 9 Wage grants) while 7 are development grants. The transfers from the Central Government and donor contributions supplement local revenue collections. The grants can be categorized under three groups including conditional grant, unconditional grant and equalization grant.

The Local Government Finance Commission (LGFC) is mandated to advise the President on all matters concerning the distribution of revenue between Government and LGs and the allocation to each Local Government (Clause 4 of Article 194 of the Constitution (1995). The LGFC is expected to establish a balance between the financial needs and the sub-national tasks within the available resources.

2.4.2 Fundamental steps in the design of a system for Inter-governmental Revenue Sharing

The total resource 'envelope' is determined in the Medium Term Expenditure Framework (MTEF) while the sector priorities are set within Sector Working Groups (SWGs) comprising of donors. It is important to have clear assignment of tasks and responsibilities among the different levels of Government because the law is not clear about the expenditure obligations of the different levels of government.

⁵ Presentation Made by Mr. William Ndoleriire-Ministry of Finance Planning and Economic Development (MFPED)

The allocation of responsibilities between central government and Local Governments should take into consideration economies of scale and the need to reduce duplication. This is the argument for recentralization of procurement of drugs and instructional materials. Other centralized expenditure priorities include defense, security, power generation, national roads rehabilitation and construction.

Other considerations for allocation of responsibilities include the outcome of assessment by MDAs responsible for the grants such as the annual assessment of performance of Local Governments by the Ministry of Local Government. Well performing LGs are awarded 20 percent bonus to their allocation, static LGs receive no bonus and poorly performing LGs are deducted 20 percent of the allocation. A National Negotiation Team comprising of representatives of both central and local government is responsible for agreeing on the critical areas of funding.

2.4.3 Challenges to Inter-governmental Revenue Sharing

There are many challenges to inter-governmental revenue sharing; the sprouting of new LGs and administrative structures resulting into splitting of resources – which reduces funds available for the districts. The creation of new districts increases the administrative costs and reduces the resources available for service delivery. Second, is the low level of revenue generation by Local Governments which increases their dependence on transfers from central government and greatly reduces their autonomy. Third, is the legal provision, for instance Section 80(3) of the Local Governments Act - under which Local Governments are entitled to a share of revenue collected on behalf of central government - is not adhered to. Whereas LGs perform this task within their mandate as a branch of Government, the Law does not clearly define a sharing modality especially between the central and local government.

3. Propositions on Financing Service Delivery under Decentralization

Financing the delivery of quality service under decentralization can be enhanced if governance issues are streamlined; actors in the delivery chain, their roles and relationships to institution enforcement, monitoring and incentives and sanctions for actors are adhered to.

3.1

REVENUE ALLOCATION BETWEEN CENTRAL AND LOCAL GOVERNMENTS

The funds allocated to Local Governments in comparison to the functions devolved to Local Governments are inadequate. But some sectors, especially those that are indivisible and, or are highly sensitive and technical such as defense and security – as well as specific functions such as procurement of drugs and supplies for which economies of scale accrue from centralization - ought to remain under the central government.

Specific legislation on the share of the national budget that goes to Local Governments would help to further entrench decentralization in the Constitution. The allocation formula should accord to Local Governments not less than 45 percent of the budget after deducting core central functions e.g. security, judiciary, referral hospitals, and national core projects. This would impose a restraint on central government expenditure which in many cases turns out to be wasteful and is susceptible to embezzlement.

3.2

TRANSPARENCY AND ACCOUNTABILITY

Information sharing among actors is a prerequisite for efficient and effective service delivery in a decentralization framework. The lack of information, particularly, about central government driven projects and initiatives results in flaunting of regulations, loss of revenues to Local Governments and duplication. District officials need to closely monitor activities in the district – including those of Non-Governmental Organizations – to avoid possible duplication. There are calls for the imposition of a requirement for non-governmental organizations to renew their operational license with the district on an annual basis – but NGOs reject the argument that would only serve to restrict their activities and make them beholden to Local Governments.

In principal there was agreement that central government be obliged to provide information to, and introduce investors and implementers to Local Governments. Community Based Organisations and Non-Governmental Organizations were urged to cooperate as opposed to Local Governments resorting to coercion through by-laws. The budget and planning process should avail Civil Society a genuine opportunity to participate at local government level.

3.3 INTRODUCTION OF A DIRECT TAX

It is estimated that an imposition of a UGX 20,000 direct tax on every able-bodied Ugandan by local government would raise over UGX 150 billion. Graduated Tax - the only form of direct tax – which was abolished, partly due to its high administrative costs, remains unpopular. However, it is argued that direct taxation would encourage the citizenry to be more responsible and demand accountability. There is still a lot of unproductive labour among the youth, and the introduction of a direct tax would arguably, encourage the more youth to work and provide the much needed revenue for Local Governments and encourage people to work. There is no known study that evaluates the feasibility of such a tax, particularly the associated cost of its administration.

3.4 DETERMINATION AND ENFORCEMENT OF STANDARDS FOR SERVICE DELIVERY

A study by ACODE showed that there were huge variations in the unit cost for road works across selected five districts of Mbale, Nebbi, Ntungamo, Soroti and Wakiso. Analysis of information extracted from contracts for road works in the five districts for the three years (2007/08- 2009/10) revealed that the cost of periodic maintenance of gravel (murrum) roads in Mbale and Wakiso—two of the districts that are more urbanized—was significantly higher than in two of the less urbanized districts of; Ntungamo and Soroti. Table 3-1 presents summary information on the unit cost of road works in the districts covered in the study. The establishment of standards for service delivery by central government - including the unit cost - which should also guide the allocation of resources for service delivery would ease the discrepancy in the unit cost for the provision of services between central and Local Governments. This can be applied to social services such as health and education as well as agriculture in addition to roads.

Table 3-1: Unit Costs of Periodic and Routine Maintenance of Murram Roads (UGX Million)

Type of works		Mbale	Nebbi	Ntungamo	Soroti	Wakiso
Periodic Maintenance	<i>Mean</i>	12.50	N/A	0.81	6.51	19.80
	<i>S.dev</i>	6.21	N/A	0.34	8.14	4.55
Routine Maintenance	<i>Mean</i>	2.82	0.12	0.70	N/A	N/A
	<i>S.dev</i>	6.31	0.14	0.47	N/A	N/A

Source: ACODE 2012

3.5

ESTABLISHING CRITERIA FOR CREATION OF DISTRICTS AND LOWER LOCAL GOVERNMENTS

The political gerrymandering of districts to create new ones puts pressure on the budgets and leads to shrinking of resources available for service delivery as the resources are shared with the mother district. In many cases, it leads to splitting of staff because some personnel move to new districts to take up higher positions thereby further reducing the staffing levels at district level. Furthermore, it burdens the mother district with settling financial obligations given the fact that the remaining sources of revenue are fewer.

Imposing a moratorium on the creation of more districts until a clear criterion - that shows the requirements; population, services, local revenue generation - is established would be helpful to ensure that adequate preparations are made before new administrative units are created.

3.6

REMOVING MORATORIUM ON RECRUITMENT OF WORKERS AT DISTRICT LEVEL

The moratorium on recruitment of workers at district level is because of the resources available for their remuneration. Despite the moratorium, districts that have their own resources to pay workers are free to recruit, but such districts are few [if any] because most of them are dependent on transfers from the central government. However, the policy only serves to reinforce inequality across districts because those that have 'more' resources are better situated for service delivery.

3.7

COLLECTING DATA FOR PLANNING AT LOCAL GOVERNMENT INCLUDING REVENUE SOURCES

Greater emphasis should be placed on collection of information for planning purposes at district level. District officials concede that poor performance

in planning is due to lack of funds. Collection of information for planning by districts ought to be a deliberate process to which both financial and human resources need to be dedicated. But very few districts indeed plan for collection of relevant information for planning purposes. As a result, projections tend to be overtaken by events.

The requirement for Local Governments to possess information about revenue sources within their precinct before collecting the same [information] justifies costs incurred in relation to collection of information. Local Governments are usually required to plan for revenue enhancement on an annual basis although very few of them do so. This is perhaps why there is persistent failure to meet local revenue targets set by Local Governments themselves.

3.8 CHANGING ATTITUDES OF THE POPULATION

Citizens have an important role to play in ensuring accountability, but there is general apathy and the population seems disempowered to hold leaders accountable. They do not realize the leverage they hold over policy makers and politicians, and on service providers. Corruption and bribery seem to be normal and acceptable, instead of demanding for better services and not hand outs from politicians. This attitude puts huge and unrealistic expectations on the politicians – making it difficult - to have regular interface with their constituents.

None payment of any direct taxes is a major contributor to such attitude because citizens are devoid of entitlement and power that arises from payment of direct taxes. Furthermore, the commercialization of democracy - where votes are given in exchange of financial rewards – does not yield accountability.

3.9 PROVIDING INCENTIVES FOR LOCAL GOVERNMENT STAFF

The issue of staff motivation at sub-national level and at the service provision units still dominates the debate; majority of the staff at local government level are poorly paid, and the payment comes late. Second, the absence of the tools of work makes the jobs 'empty shells' with no satisfaction derived. Third, is the absence of career growth and development opportunities for staff at district level, partly due to compartmentalization introduced under decentralization - which limits prospects for promotion for many staff to ceilings imposed by staffing structure.

A review of labor laws and related policies to fit decentralization would help ensure that remuneration, for staff; especially in the lower ranks is improved and streamlined and that opportunities for career growth and development thrive at sub-national levels.

3.10

INCREASING PREDICTABILITY OF RESOURCE AVAILABILITY THROUGH THE BUDGET

The provision of services at district level is partly impeded by the uncertainty of the amount of funds and their release. The Ministry of Finance is known for cutting allocations to the district in order to finance supplementary budgets elsewhere. This makes grants from central government to finance service delivery at district level very unpredictable because the approved budget allocation is rarely realized.

It is argued that the variation between approved and disbursed budgets is due to operating a cash budget - funds are allocated as they come in - from the various revenue sources. A shortfall in government revenue will impact on expenditure. Second, allocations to districts are not ring-fenced. They are susceptible to cuts during re-allocations to finance supplementary expenditure elsewhere.

Furthermore, delays in disbursement of funds are a common feature of central government transfers to Local Governments. This results in unspent balances returned to the consolidated fund. A review by the Auditor General in 66 districts revealed that by the financial year ending June 30th 2010, twelve Local Governments had unspent funds amounting up to UGX 2.8 billion. Compliance with accountability requirements by accounting officers would go a long way to improve the situation. Starting procurement processes early - for example those relating to construction services - would reduce time wastage and allow spending and completion of projects in time. In addition to setting the share of resources accruing to Local Governments, the allocations to Local Governments should be ring-fenced in order to ensure that they are not diverted to other areas.

3.11

EMPOWERING LOCAL GOVERNMENTS TO ENFORCE LAWS

Most of the local government offices are not filled – which puts the capacity of local government to implement their own laws in question. There is absence of parish chiefs who are the enforcers of regulations especially those to do with local revenue generation. The abolition of local

administration police further weakened the capacity of Local Governments to enforce laws.

Thus, it is important to have parish chiefs recruited in all districts, oriented and supervised to ensure that they enforce laws and regulations. Furthermore, Local Governments need to be freed from political interference - which has greatly negated the ability of technocrats at the district level to enforce laws.

Appendices

Appendix I: Districts Covered by the Budget advocacy platforms

	Region				
	Elgon	West Nile	Southwest	Teso	Mid central
Districts	Mbale	Nebbi	Ntungamo	Soroti	Wakiso
	Bududa	Arua	Kabale	Amuria	Mukono
	Bulambuli	Zombo	Rukungiri	Katakwi	Mpigi
	Sironko	Koboko	Kanungu	Bukedea	Butambala
	Manafwa	Yumbe	Bushenyi	Ngora	Buikwe
	Kapchorwa	Moyo	Sheema	Kumi	Mityana
	Kween	Adjumani	Mbarara	Serere	Luweero
	Bukwo	Maracha	Isingiro	Kabaramaido	Bukomansimbi
		Nwoya	Mitooma or Kisoro	Nakapiripirit	
Convening town	Mbale	Nebbi	Mbarara	Soroti	Mukono
Partner organization(s)	BUCINET	Nebbi NGO forum	Mbarara NGO Forum	PAC	Mukono NGO Forum
Date of meeting	June 28 th , 2012	June 25 th , 2012	September 11 th , 2012	September 4 th , 2012	September 18 th , 2012

Appendix II: Regional proposals on funding service delivery under decentralization

<p>West Nile</p> <ol style="list-style-type: none"> Increasing funding for local governments revenue sharing There is need to have standards for service delivery including costs and quality of services – client charter Add voice of local governments to efforts aimed at increasing funding of LGs Collection of data for planning at district level Sharing information between LGFC, URA, MFPED, ULGA etc. LGs to plan for enhancement of local revenue Sensitization of citizens of their roles in service delivery including contribution Motivation of LG staff through career development, promotion and remuneration Integrated monitoring Avoidance of budget cuts and timely release of budget funds 	<p>Elgon</p> <ol style="list-style-type: none"> Restructuring the revenue sharing mechanism between the central and local governments to increase funding for the latter. Both central and local governments should be transparent and account for the revenues collected. Introduction of direct taxes for all able Ugandans (development tax) however a study should be conducted on viability of such a tax and how it should be collected. Nonetheless, the link between the quality of service delivery and tax compliance should be given due consideration. There is need to have standards for service delivery including costs and quality of services – client charter Remove moratorium on recruitment of civil servants Collection of data for planning at district level Sharing information and cooperation among actors at central and local government; LGFC, URA, MFPED, ULGA, civil society, etc. Local Governments to plan for enhancement of local revenue. Sensitization of citizens of their roles in service delivery including contribution. Motivation of local government staff through career development, promotion and remuneration. Avoidance of budget cuts and timely release of budget funds. Raise education requirements for councillors.
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Teso

1. Increasing share of local governments in the national budget (40% LG & 60% CG)
2. Both central and local governments should be transparent and account for the revenues collected
3. Introduction of direct taxes for all able Ugandans (development tax) however a study should be conducted on viability of such a tax and how it should be collected
4. There is need to have standards for service delivery including costs and quality of services – client charter
5. Remove moratorium on recruitment of civil servants
6. Collection of data for planning at district level including revenue sources
7. Sharing information and cooperation among actors central and local gov't, LGFC, URA, MFPED, ULGA, civil society, etc
8. LGs to plan for enhancement of local revenue
9. Sensitization of citizens of their roles in service delivery including contribution
10. Motivation of LG staff through career development, promotion and remuneration
11. Avoidance of budget cuts and timely released of budget funds

South Western

1. Increasing the share of direct national budget financing for Local Governments to enable them deliver on their mandate in the ration of (40% LG & 60% CG);
2. Both central and local governments should be transparent and accountable for the revenues collected;
3. Introduction of a direct tax for all able Ugandans (development tax) however a study should be conducted on viability of such a tax and how it should be collected;
4. There is need to have standards for service delivery including costs and quality of services – client charter
5. Remove moratorium on recruitment of civil servants
6. Collection of data for planning at district level including revenue sources
7. Sharing information and cooperation among actors central and local gov't, LGFC, URA, MFPED, ULGA, civil society etc – parliament
8. LGs to plan and commit for enhancement of local revenue
9. Sensitization of citizens of their roles in service delivery including contribution
10. Motivation of LG staff through career development, promotion and remuneration
11. Central Government should desist from budget cuts and commit to timely released of budget funds;
12. Rampant corruption is chocking service delivery and poses a threat to our democracy. Local leaders commit to spearhead the fight against the vice;
13. Need to halt the creation of new districts until a study on their implications has been conducted

Central

1. Increase the share of local governments in the national budget (45% LG & 55% CG) by FY 2013/14
2. Both central and local governments should be more transparent and account for the revenues collected
3. Introduction of a direct tax for all able Ugandans (development tax) however a study should be conducted on viability of such a tax and how it should be collected
4. There is need to enforce standards for service delivery including costs and quality of services – client charter
5. Remove moratorium on recruitment of civil servants
6. Collection of data for planning at Local Government level including revenue sources
7. Sharing information and cooperation among actors central and local government, LGFC, URA, MFPED, ULGA, civil society, etc.
8. Local Governments to plan for enhancement of local revenue
9. Sensitization of citizens of their roles in service delivery including contribution
10. Motivation of Local Government staff through career development, promotion and remuneration
11. Avoidance of budget cuts and timely release of budget funds
12. Re- introduction of local administration police for enforcement
13. Raise education requirements for councillors

Appendix III: List of Participants

NAME	DESIGNATION	DISTRICT	SUBCOUNTY
WEST NILE			
1. Okot George	NDNGOF	Neebi	Nebbi
2. Adukule Sunday	ARUA NGOF	Arua	Arua Hill Division
3. Buga Semi	ASSIT STATISTICAL OFFICER	Adjumani	Adjumani
4. Kajuara Titus	SIE	Mofped	Kampala
5. Openjuru Vincent	DISTRICT ENGINEER	Zombo	Zombo Tc
6. James Ogwang	SENIOR ECONOMIST	Lgfc	
7. Drania Silvano	D/PLANNER	Yumbe	Yumbe
8. Canniwia Alice Fancy	LIFE CONRCEN OFFICER	Zombo	Paidha T/C
9. Oleru Jema	DNC	Arua	
10. Olley Ben	D/PLANNER	Nebbi	
11. Aluma Swali	DIRECTOR NEEDY KIDS UG	Yumbe	
12. Mazarau Anifa	HIPO CEFORD	Koboko/Maracha	
13. Alejo Jane	SE PRODUCTION	Yumbe	
14. Aniku Saidi	V/CHAIRMAN	Yumbe	
15. Draku Ansozi A	AD DE	Arua	
16. Dominic Bunia	CHAIRPERSON KOBOKO CIVIL SOCIETY NETWORK	Koboko	Lobule
17. Anyanzo Thomas Abbey	DNC	Moyo	
18. Hon Poar Jackline	SEC PRODUCTION	Nebbi	
19. Hon Dramiga Samaliya	SEC PRODUCTION	Koboko	
20. Alia Seraphine	CAO	Nebbi	
21. Piwa Joyce	DNC	Nebbi	
22. Damalie Mbega	DIRECTOR HR AND ADMIN	Wlga	
23. Tako Geoffrey	CDO	Moyo	
24. Alioxy Boniface	ARUA NGOF	Arua	
25. Drangwili Santos	PROGRAME ASSITANT	Moyo	
26. Ireku George	DISTRICT PLANNER	Moyo	
27. Rupiny Ronnie Robert	PPROGRAMME CORDINATOR	Nebbi	
28. Grace.V.Drabu	RHFP	Yumbe	
29. Latiigoo W Collins	DISTRICT WATER OFFICER	Adjumani	
30. Wadri Sam Nyakae	LC5	Arua	Adjumani
31. Okumu Robert	LC5	Neebi	Nebbi
32. Ejoti William	GENDER OFFICER	Arua	Arua Hill Division
33. Wayi Jackson	CMS	Koboko	Midia
34. Drichi M Henry	AEO	Adjumani	
35. Ocaki Samuel	DCAO	Zombo	
36. Athocon Jane	SEC PRODUCTION	Zombo	
37. Ofoyum Tom	CAO	Zombo	
38. Nam Eddy	PROG OFFICER	Nnebbi	

NAME	DESIGNATION	DISTRICT	SUBCOUNTY
39. Viko Paula	PROGRAMME OFFICER	Yumbe	
40. Cwinyyai Alex	COORDINATOR	Neebi	Wadelai
41. Dramani Sam	DCDO	Maracha	Maracha
42. Pax Sakari	EXECUTIVE DIRECTOR	Maracha	
43. Akidi Grace	FOR CHIRMAN	Nwoya	Nwoya
44. Jathan Willy	FOR CHAIRMAN	Zombo	Atyak
45. Vukoni Jimmy Okudi	LC5	Mooyo	
46. Ezati Ezenulu			
47. Dradria Anthony	DNO	Koboko	
48. Buga Mohammad	ROADS ENGINEER	Koboko	
49. Amule Julius	DCDO	Nebbi	
50. Kezzy Ondowa	DCDO	Koboko	
51. Obitre Stephen	DWO	Arua	
52. Drakuma Malikki	CAO FOR CAO	Yumbe	
53. Jim Tbandua	DCDO	Yumbe	
54. Sp Acidia Simon	STATION	Arua	
55. Abiyo Samuel	DNC	Koboko	
56. Ayimani Bernard	DEE	Yumbe	
57. Aguta Sam	ADWO	Yumbe	
58. Rama Charles	FOR DNC	Zombo	
59. Afedra Mark	DIRECTOR	Maracha	
60. Hono Goro Grace	VICE CHAIRPERSON	Koboko	
61. Bongo Patrick	CORDINATOR	Koboko	
62. Tabam Rashid	PROG OFFICER	Koboko	
63. Anguiza Richard	PLANNER	Maracha	
64. Aloka Aloysius	CAO	Moyo	
65. Clement Aluma	JOURNALIST	Arua	
66. Amvesi Andrew Cohen	JOURNALIST	Arua	
67. Gaetano Adamaku	RADIO PACIS	Arua	
68. Lagua James	CSO	Moyo	
69. Adripiyo Emmauel	LC5	Maracha	
70. Opiar Francis	PLANNER	Nwoya	
71. Ocitti Tom Oryem	SEC PRODUCTION	Nwoya	
72. Patrick Oto	CAO	Nwoya	
73. Oley Henry	CAO	Adjumani	
74. Ocokoru Roselyn	PALNNER	Koboko	
75. Draga Francis	SEC PRODUCTION	Maracha	
76. Enzamia Ernest	CAO	Maracha	
77. Bernard Obwoya	PROGRAMME CORDINATOR		

NAME	DESIGNATION	DISTRICT	SUBCOUNTY
ELGON REGION			
78. Waniala Vincent	Secretary for Production & Natural resources	Kapchorwa DLG	Kapchorwa
79. Difas Sarch	Sec. for Production	Kween DLG	Kween
80. Ben Sakajja	DEDO	Bukwo DLG	Bukwo

NAME	DESIGNATION	DISTRICT	SUBCOUNTY
81. Gidale Franco	Team Leader	Community Partnership	Sironko
82. Kiboma Timothy	NAADS Coordinator		Sironko
83. Yeko Cherukut	Coordinator	Kaproron PHC	Kween
84. Kusuro Isaac	D/ Planner	Bukwo DLG	Bukwo
85. Muniaro Tolophosa	Chairperson	SWOD	Manafwa
86. Mwanga Moses	C.T.O	Christ Alive Glorious Ministries	Kapchorwa
87. Kamuron Peter		KHRI	Kapchorwa
88. Kiboone Wanyerah Joyce J	AG. CAO	Kween DLG	Kween
89. Damalie Mbega	Director, HR & Admin	ULGA	
90. James Ogwang	Senior Economist	LGFC	
91. Chepsikor D. Juma	DCDO	Kween DLG	Kween
92. Mangusho Robert	D/ Planner	Kween DLG	Kween
93. Muliro W. K	LC 5 Sec for Works & Production	Mbale DLG	Mbale
94. Cherukut Miriam	Coordinator	KACSOA	Kapchorwa
95. Kisaali Bosco	Coordinator	Mt. Elgon Beekeeping Community	Sironko
96. Cheborion Siya John	DCDO	Kapchorwa DLG	Kapchorwa
97. Bwayo Moses	Manager	CRO	Mbale
98. Burkeywo Moses Sabila	Sec. for Production & Environment	Bukwo DLG	Bukwo
99. Nangumba Charles	For DCDO	Sironko DLG	Sironko
100. Lunyolo W. Desilanta	DCDO	Bulambuli DLG	Bulambuli
101. Mugalya Aggrey	Coordinator	BUCINET	Mbale
102. Wakoko Eric	Chairperson	Central Youth Development Initiative	Sironko
103. Walimbwa Charles	LC V District Chairperson	Manafwa DLG	Manafwa
104. Giduchi George	District Planner	Sironko DLG	Sironko
105. Epido Francis	DPO for DNC	Bukwo DLG	Bukwo
106. Rev. Watenga A	DCDO	Mbale DLG	Mbale
107. Magomu Mubarak	District Coordinator	Sironko Civil Society Network	Sironko
108. Kajura Titus	Senior Economist	MFPED	Kampala
109. Walera J. Wasyu	Coordinator		Manafwa
110. Ddeme Fred M	DWO	Mbale DLG	Mbale
111. Paul K. Machinjach	Ag. District Chairperson	Kween DLG	Kween
112. Mpindi Pheryster	Ag DCDO	Budaka DLG	Budaka
113. Salino Wilson Manjara	LC V Chairperson	Bukwo DLG	Bukwo
114. Mudenga Meres	LC V Chairperson	Sironko DLG	Sironko
115. Modesta Nambuya	DPO	Manafwa DLG	Manafwa
116. Masika Peter	SNC for DNC	Mbale DLG	Mbale
117. Opedun Patrick	SNC for DNC	Bulambuli DLG	Bulambuli
118. Hon. Namonyo Frank	Sec for Production	Sironko DLG	Sironko
119. Kibet Aggrey	Programme Coordinator	Action Aid	Kapchorwa
120. Sande Lorna	Secretary	Kapchorwa Bukwo Women in Peace Initiative	Bukwo
121. Wadada Simon	Production	Bududa DLG	Bududa

NAME	DESIGNATION	DISTRICT	SUBCOUNTY
122. Alinyo Francis	District NAADS Coordinator	Kapchorwa DLG	Kapchorwa
123. Ejupu Martin	For DNC	Kween DLG	Kween
124. Muduku Charles Masssah	CAAO for CAO	Bulambuli DLG	Bulambuli
125. Tsolobi David	DCDO	Bududa DLG	Bududa
126. Nabamba S	CAAO	Bududa DLG	Bududa
127. Ngumbe Betty	Sec for production	Bulambuli DLG	Bulambuli
128. Zebosi Nicholas	Planner	Bulambuli DLG	Bulambuli
129. Chelangat Beatrice	Director	Reach Programme	Kapchorwa
130. Namutosi Kevin	Sec. for Production	Bududa DLG	Bududa
131. Wambedde Maimuna	Sec for Production	Manafwa DLG	Manafwa

NAME	DESIGNATION	DISTRICT	SUBCOUNTY
SOUTH WESTERN REGION			
132. Tuyisingize Immaculate	Stores Assistant	Kisoro	
133. Tiwaitu Cleophas	DCDO	Rukungiri	
134. Patrick Mutabwire	Ag. PS	MoLG	
135. Ampamize Gerald	Project Office SCORE	Rukungiri	Ruhinda
136. Patrick B. Keihwa	LC V Chairman	Kabale	Kitumba
137. John Tumusiime	ED - Awake Ankole	Mitooma	
138. Arthur Mbabazi	LADA	Rukungiri	
139. Gershom Matsiko	Coordinator	Mbarara	
140. Mwujukye Emmanuel	S/C Speaker	Mbarara	Bubaare
141. Asimwe Alice R	CAO	Mitooma	
142. William Ndoleriire	PFO	Kampala	
143. Afisha Mpagi Tugume	Vice Chariperson - Manyakabi SACCO	Isingiro	Kaberebere T.C
144. Turyafunga John	DCDO	Ntungamo	
145. Muhwezi Sunday Silver	Coordinator - RUKCSOF	Rukungiri	
146. Mugabe Emmanuel	Chairperson - Nkinga Youth Trust Devt Association	Mitooma	Mitooma
147. Beebwajuba Mary	Secretary for Production	Kabale	
148. Deus Tumusiime	District Chairperson	Mbarara	
149. Kyampeire Caroline	Program Coordinator - Kabale Civil Society Forum	Kabale	
150. Tibamanya William Kisooso	District Speaker	Mbarara	Rugando
151. Baherezibwa Edson	Branch manager - Uganda Red Cross	Ntungamo	
152. Natuhwera Simon	VOSDEN	Ntungamo	Itojo
153. Barigye Robert	Programme Officer	Mitooma	Mitooma
154. Beyendeza Save	DCDO	Mitooma	
155. Byamugisha Kakuru Robert	PRO - KIHEFO	Kabale	
156. Mugarura Edward	DCDO	Isingiro	
157. Agaba Edwin	ARISE	Ntungamo	Ihunga
158. Tuhanamagyezi Elly K	Deputy ED - IRYODI	Sheema	Kyangyenyi
159. Tumuhimbise Hilary	Ntungamo	Ntungamo	Ihunga
160. Kahigi Bernard	Programme Coordinator - KICK	Kabale	Kigumba

NAME	DESIGNATION	DISTRICT	SUBCOUNTY
161. Rugumya Norman	District Planner	Mitooma	Mitooma
162. Butumbwire Alex Turyahebwa	Councillor - RHU	Bushenyi	Bumbaire
163. Asimwe Gordon	ACORD	Mbarara	
164. Nydabahika Henry	District Speaker	Rukungiri	Buhunga
165. Natamba Edward	ED - SOWIPA	Ntungamo	Nyakyera
166. Karyaija Zepher	District NAADS Coordinator	Rukungiri	Nyakagyene
167. Twinomuhangi Pastori	Speaker	Kabale	Miko
168. Kariisa John	Project Manager - FPD	Kabale	
169. Bimbona Simon	D CAO	Rukungiri	
170. Tibesigwa Freddie	DNC	Kanungu	Kanungu T.C
171. Tugumisirize Advine	DCDO	Sheema	Sheema
172. Byabaama K. Charles	DCP	Rukungiri	
173. Peace Karugaba	NKKD WATSAN	Rukungiri	Kebisoni
174. James Ogwang	Senior Economist	LGFC	
175. Muganga Henry	District NAADS Coordinator	Sheema	
176. Amwesiga Didas	District Planner	Ntungamo	
177. Gomwe Christopher	Secretary	Rukungiri	
178. Bamusiime Dickson	District planner	Sheema	Sheema
179. Sabiti Moses	DNC	Ntungamo	Kayonza
180. Ahabwe Irene	CAAO	Isingiro	Isingiro T. C
181. Behayo Nathan	District Chairperson	Isingiro	Ngaramo
182. Korugyendo Joseline	Executive Director - WORIDU	Kabale	Kashambia
183. Matsiko Benon	Chairperson - Isingiro CSO	Isingiro	Ngarama
184. Kandole Clement	RDC	Mbarara	
185. Mwesigwa Florence	Project Officer - CARITAS	Mbarara	
186. Singahache Denis	District Chairperson	Ntungamo	
187. Asaph Muhwezi Mwebaze	Administrator	Sheema	Kabwohe - Itendero T.C
188. Monday Lwanga	NAADS Coordinator	Mitooma	
189. Karyeija Benon	Chairman	Mitooma	
190. Nabimanya Dan	District Speaker	Ntungamo	
191. Kafureeka Kadiri	District Speaker	Sheema	
192. Mwebaze Charles	District planner	Bushenyi	Kyeizooba
193. Mutungi Charity	Secretary for Production	Mitooma	Kabira
194. Magezi S. Mawanda	Chairman	Bushenyi	Nyabubane
195. Kamugisha Ezra	Coordinator - FORUDA	Sheema	Shuuku
196. Twinomujuni Elly	Secretary fof Education & CBOs	Isingiro	
197. Enid Asimwe	Secetary Social Services	Sheema	
198. Nasiima Benson	Bushenyi Youth Network	Bushenyi	
199. Tumukurate Silvester	Speaker	Mitooma	Kiyanga
200. Musiime Benon	DNC	Mbarara	
201. Baker Kwikiriza	Vision Group	Mbarara	
202. Rubega Derek	DNC	Isingiro	
203. Nelson Kirenda	CAO	Ntungamo	

NAME	DESIGNATION	DISTRICT	SUBCOUNTY
204. Kyohaire Margaret	Accountant	Bushenyi	Bumbaire
205. Muhwezi A. Sussan	Chairperson - Mbarara Women Development Organization	Mbarara	Mbira
206. Rwabukare William	Secretary for Production	Sheema	KTC
207. Karuma Charles	Inspector of Schools	Kabale	
208. Ssengendo Abdulkarim	Journalist	Mbarara	
209. Nabimanya Sam	DNC	Kabale	
210. Kayumbu William	DCDO	Mbarara	
211. Bwaya G. R	D. CAO	Mbarara	
212. Edith Otieno	Coordinator - MPC	Mbarara	
213. Busingye W. M	DCDO	Kabale	
214. Jonathan Mukose	D. CAO	Kabale	
215. Abenaitwe Cliff	Journalist	Mbarara	
216. Mugume Oliver	Cooperator	Isingiro	
217. Barigye Charles	Coordinator - Civil Society	Mitooma	Bitereko
218. Birihandu A. Bali	Project Coordinator	Mitooma	Bitereko
219. Tusimireyo Johnson	District Planner	Mbarara	
220. Mugabe Fred	Executive Director	Rukungiri	
221. Sabiiti Moses	DNC	Ntungamo	
222. Kuruhiira Godfrey	CAO	Sheema	
223. Baryomunsi Godfrey	Secretary for Production	Mbarara	Kakiika
224. Banobi Herbert	Coordinator - Kanungu NGO Forum	Kanungu	Kanungu T.C
225. Mubangizi Evans	Project Officer - CARITAS	Kanungu	Kanungu T.C
226. Damalie Namuyiga Mbega	DHRA	ULGA	
227. Nawamanya Arinah Kajjo	Secretary for Production	Bushenyi	Ryabugambi
228. Mwesigwa Silver	District Speaker	Isingiro	Nyamuyanja
229. Bashaasha Willis	District Chairperson	Bushenyi	
230. Kwizera Alex	CAO	Isingiro	
231. Lillian Nakamatte	CAO	Bushenyi	

NAME	DESIGNATION	DISTRICT	SUBCOUNTY
CENTRAL REGION			
232. Kulabako Faridah	CDO	Kayunga	Kitimbwa
233. Dr. Luwangula Emy	DNC	Luweero	
234. Kabiyaamba Willy	Executive Director	Kayunga	Kayunga T.C
235. Namatovu Hamidah	Coordinator	Kayunga	Kayunga T.C
236. Bar- Chimpe Yousuf	Executive Director	Kayunga	Kayunga T.C
237. James Ogwang	Senior Economist	LGFC	
238. Muzaale Julius Paul	Director - Christ the King Org	Buikwe	Nyonga
239. Kigoonya Deoson	Coordinator - Mukono District NGO Forum	Mukono	
240. Zalwango Proscovia	DNC	Mukono	
241. Seninde Ismail	District Engineer	Wakiso	
242. John Matovu	SFO	Mpigi	Mpigi T.C

NAME	DESIGNATION	DISTRICT	SUBCOUNTY
243. Kwesiga Priscilla	Chairperson - KIWAPHA	Kiboga	Kibiga
244. Ssekabago Eric	Population officer	Mityana	Mityana T.C
245. Ssentongo Robert	DNC	Butambala	
246. Kasiita Vincent	Chairperson - Kiboga NGO Forum	Kiboga	
247. Dr. Kanakulya Ronald	NAADS Coordinator	Kayunga	
248. Nakubulwa Base	Coordinator Mumyo	Mukono	Nabbale
249. David B. Mukiibi	Speaker	Wakiso	
250. Abdul Muyimbwa	FOWODE	Wakiso	
251. Nabwami Christine	ESSAFF	Mityana	Mityana T.C
252. Paul Bogere	Commissioner CCD	MoLG	
253. Kyambadde Maurice	DNC	Buikwe	
254. Lukooya Francis	LC V Chairperson	Mukono	
255. Kaggwa John Hannington	DCDO	Butambala	Gombe T.C
256. Kalema Samuel	Coordinator - ACEPA Org	Luweero	Nyimbwa
257. Harriet Mulumba	MMFA	Mityana	Mityana T.C
258. Muwaya Davis	Kikandwa KEA	Mityana	Busimbi
259. Mwanje Anthony	DCDO	Mpigi	Mpigi T.C
260. Niyemanya Godfrey	Secretary for Production	Kayunga	Galiraya
261. Agaba Dan Denis	Researcher	Kampala	
262. Kakooza Geoffrey	Coordinator	Kayunga	Kayunga T.C
263. Tugeineyo Charles G	Deputy CAO	Wakiso	
264. Kaganga John	Director - KEA	Mityana	Kikandwa
265. Nsoya charles	District Planner	Wakiso	
266. Mayanja Christopher	District Planner	Buikwe	
267. Bnabisaaru Jariah	Data Entry Clerk	Kayunga	
268. Namaganda Mastuula	V.C - Mukono District NGO Forum	Mukono	Ntenjeru
269. Ssalongo Sserumaga Aloysious	District Speaker	Mityana	Butayinga
270. Nabbosa Doreen	DCDO	Mityana	Mityana T.C
271. Nambi Harriet	Secretary for Production	Mityana	Maanyi/ Bbanda
272. Nabanoba Hadija	Chairperson	Kyankwanzi	Nsambya
273. Busagwa D. Y. Gabriel	District Vice Chairperson	Mityana	Mityana T.C
274. Rutaraka Claudius	Coordinator - NGO Forum	Luweero	Wobulenzi
275. Nimpamyia Enoch	Researcher	Ntungamo	
276. Ssentongo Allen	Secretary for Production	Wakiso	Nansana
277. Mukwaya Benon	Ag. District Statistician	Mpigi	
278. Bulyaba Stellan	Coordinator - NGO Forum	Butambala	
279. Namisango prossy	In-charge - Kalamba Comm. Devt Org	Butambala	Kalamba
280. Kibwami Noah	District Speaker	Kiboga	Muwanga
281. Kigongo Matthias	LC V Chairperson	Buikwe	
282. Fredrick Bombo	Chairperson - NGO Forum	Mpigi	
283. Mukasa Edward	Secretary for Production	Buikwe	
284. Ssewanyo Kiganda Sam	DCDO	Buikwe	

NAME	DESIGNATION	DISTRICT	SUBCOUNTY
285. Nsubuga Godfrey	Secretary for Production	Mukono	Goma
286. Musisi Heul	CAO	Luweero	
287. Gitta Muhammad	Chairperson - NGO Forum	Buikwe	Najja
288. Kisitu Bob	Chairperson - Wakiso Youth network	Wakiso	Wakiso T.C
289. Kato Patrick	District Planner	Butambala	
290. Nantume peninah	Chairperson - Naalinya Kyankwanzi Women's Association	Kyankwanzi	Butamba T.C
291. Kalanda Ismail Buyego	DCDO	Kiboga	
292. Joseph Sebandeke	Coordinator	Butambala	
293. James Kinobwa	District Speaker	Mukono	Nagojje
294. Abalo Alibu	CDO	Luweero	
295. Kawuki Simon Peter	Representative	Mpigi	Buwama
296. Matovu Ramadhan	Treasurer - Kisumba M.M	Buikwe	Najja
297. Kiggundu Musa	District Vice Chairperson	Mukono	Kyampisi
298. Matia Lwanga Bwanika	LC V Chairperson	Wakiso	Ssisa
299. Mutebi Robert	CDO	Wakiso	
300. Musisi Christopher	World Vision	Luweero	Katikamu
301. Ampire Gideon	Coordinator	Rukungiri	Kagunga
302. Zalwango Madinah	Vice Chairperson	Luweero	Butuntunuda
303. Nakajubi Fatuma	Chairperson - NGO Forum	Butambala	
304. Lwanga Nasulo	Director	Butambala	
305. Dr. Twigiira John B	NAADS Coordinator	Kiboga	Kapeke
306. Galabuzi Paddy	District Planner	Kiboga	
307. Nanyange Jane	Coordinator	Butambala	Ngando
308. Namuli Rehema	Secretary for Production	Butambala	Kalamba
309. Martin Kikandwe	Researcher	Wakiso	
310. Bavekuno Mafumu K	District Chairperson	Butambala	
311. Mukasa Edward	District Speaker	Kayunga	
312. Katumba Fred	Rep CAO	Mukono	
313. Namansa Proscovia	District Speaker	Luweero	
314. Kigalo David	DNC	Mpigi	
315. Mukhama Godfrey	Secretary - NAPSU	Kayunga	Kayonza
316. Ssemuusi Zacchaeus	Chairperson - KIAPPD	Kiboga	Kibiga
317. Katerega Badru	LV C Vice Chairperson	Mpigi	
318. Jjemba juliet	District Speaker	Mpigi	Muduuma
319. Agaba Medson	LC V Chairperson	Kiboga	Dwaniro
320. Kikabi Abubakar	Secretary for Production	Mpigi	Muduuma

NAME	DESIGNATION	DISTRICT	SUBCOUNTY
TESO REGION			
321. Amega J Baptist	NAAADS CORDINATOR	Kumi	
322. Olupo James	CSO	Kaberaimaido	
323. Asio Sarah	ACAO	Serere	
324. Oluma John Francis	CHAIRPERSON	Amuria	

NAME	DESIGNATION	DISTRICT	SUBCOUNTY
325. William Ndoлиеire	MOFPED	Kampala	
326. Mah Kaal	SODANN	Soroti	
327. Atungo Eunice	SODDAN	Sooroti	Asuret
328. Cheli Peter		Amuria	
329. Ekinu Basil	DIST VICE CHAIRPERSON	Kaberamaido	Otuboi
330. Boonah Chris	CAO	Bukedea	
331. Eceru Peter	AIO	Soroti	
332. Opado O Simon	VICE CHAIRPERSON	Soroti	
333. Olado Apollo	PASTOR	Serere	
334. Odela Nelson	DCDO	Kaberaimaido	
335. Ongaba Stephen	DCDO	Bujedea	
336. Okororo John Robert	COORDINATOR	Katakwi	
337. Opucho Leonard	SEC PRODUCTION	Soroti	
338. Okitui Paul	PLANNER	Soroti	
339. Opokot Isaac	KATAKWI PROJECT MANAGER	Katakwi	
340. Otworot Alfred	SEC PRODUCTION	Katakwi	
341. Opede Victor			
342. Olaro Simon Peter	TESO YOUTH	Ngora	
343. Elasu Demterina		Kabaeraimaido	
344. Apipo Roesse	C/PERSON	Ngora	
345. Paul Bernard	PROGRAMME ASSISTANT	Amuria	
346. Okalebo E.S	DCDO	Serere	
347. Anyaso Mariam	PROGRAMME ASSISTANT	Soroti	
348. Acan Christine	PROCUREMENT OFFICER	Katakwi	
349. Inyanyat J Peter	AFAO	Ngora	
350. John Olupot	DNC	Katakwi	
351. Omene Emmanuel	PALNNER	Katakwi	
352. Ichogar Charles	DIRECTOR CONSERVE UGNADA	Katakwi	
353. Engoru Charles	DISTRICT SPEAKER	Amuria	
354. Akumu M.G.O	PM	Katakwi	
355. Ojilong Charles	DIST VICE SPEAKER	Bukedea	
356. Oyugi Okoma Samuel		Soroti	
357. Aakarit Jean Rose	CAO	Ngora	
358. Ekiru Edward	SOCIAL WORKER	Soroti	
359. Ewayu John Henry	CHAIRPERSON	Soroti	
360. Alengo Micheal	DCAO	Katakwi	
361. Akol David Julius	CHAIRPERSON	Bukedea	
362. Shaban Dlunga	CAHIRPESON	Kaberamaido	
363. Isiagi Joseph	NAADS CORDINATOR	Bukedea	
364. Mboga Isa	CAO	Paliisa	
365. Angiro Betty	CORDINATOR	Katakwi	
366. Asekenye J	CORDINATOR	Kumi	
367. Olinga Charles	DISTRICT SPEAKER	Katakwi	
368. Tebenyang John Robert	SEC PRODUCTION	Amuria	
369. Okurut James	LC 5	Palissa	

NAME	DESIGNATION	DISTRICT	SUBCOUNTY
370. Okujje Jude	PROJECT OFFICER	Ngora	
371. Atim Sylia	PRESS SOROTI	Soroti	
372. Apolot Cindy	PRESS SOROTI	Soroti	
373. Engimu Gilbert	KHRI	Ngora	
374. Ilaborot K Marget	SEC PRODUCTION	Bukedea	
375. Omuut Hussien	CHAIRPERSON	Kumi	
376. Apoo Clair	ASSISTANT		
377. Namagala	CHAIRPERSON	Paliissa	
378. Maaka Lukia	DIST COUNCILLOR	Pallisa	
379. Akello Susan	FO	Amuria	
380. Okello Amos		Soroti	
381. Ikurot Margeret		Katakwi	
382. Opit Okojo	LCV	Serere	
383. Omagor J.M.S	DIRECTOR	Kumi	
384. Roeselinda Oyuu	CORDINATOR TASO	Kaberaimaido	Otuboi
385. Ajuo Grace	SEC PRODUCTION	Serere	
386. Omoding John Rogers	COORDINATOR	Kumi	Ongino
387. Okanya Simon	CAO	Soroti	
388. Ariokot Naume	PLANNER	Serere	
389. Ayigi Daisy	DCDO	Soroti	
390. Akwap Marion	DCDO	Bukedea	
391. Oloit Choel	DCDO	Amuria	
392. Mukesi Robert	PLANNER	Pallisa	
393. Orot Ismael	LCV	Kumi	
394. Eppeet Thomas	DISTRICT WATER OFFICER	Soroti	
395. Otim Richard	SEC PRODUCTION	Ngora	
396. Akomo Peter	VIC CHAIRPERSON	Ngora	
397. Makeri Wilberforce	CORDINATOR	Pallisa	
398. Okuruy Samson	PSO- PADI	Pallisa	
399. Wamire Dawson	DCDO		
400. Egunyu Francis	DCAO	Ngora	
401. Okolo M Morris	PAC U	Soroti	
402. Erisu Peter	CAO	Kaberaimodo	
403. Olemo Mathew	PLANNER	Katakwi	
404. Okalebo Robert	SPEAKER	Ngora	
405. Omoding Okwi		Amuria	
406. Okello Fredderick	SPEAKER	Serere	
407. Duchu Patrick	SPEAKER	Pallisa	
408. Akomo Peter	VICE CHAIRPERSON	Ngora	
409. Ojobra Z	CHAIRPERSON	Pallisa	
410. Iisa Angie	DNC	Ngora	

Footnotes in tables

1 The figure includes only LST deductions from government payroll

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