



# **Assessing Public Expenditure Governance in Uganda's Road Sector**

**Application of an Innovative Framework**



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While the persons mentioned above greatly contributed to this study in various ways, the views expressed here are strictly those of the authors. The authors also take sole responsibility for any errors and omissions in this report.

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## Abbreviations

ACCA	Association of Chartered Certified Accountants
ADB	African Development Bank
ADRICs	Annual District Road Inventory Survey
ADRMWP	Annual District Road Maintenance Work Plans
AGO	Auditor General Office
AJAF	Annual Joint Assistance Framework
BOU	Bank of Uganda
CAD	Computer Aided Design
CAIIP	Community Access Infrastructure Investment Project
COST	Construction Sector Transparency Initiative
DAs	Departments and Agencies
DDMC	District Disaster Management Committee
DNs	Delivery Notes
DRC	District Roads Committee
EC	European Commission
EU	European Union
FDI	Foreign Direct Investment
GAAP	Governance and Accountability Action Plan
GAPR	Government Annual Performance Review
GIS	Geographic Information Systems
GKMA	Greater Kampala Metropolitan Area
GRNs	Goods Received Notes
ICMs	Contracts Management System
IFMS	Integrated Financial Management Systems
IGG	Inspector General of Government
IPBE	Independent Parallel Bid Evaluation
IPFs	Indicative Planning Figures
JAF	Joint Assistance Framework
JICA	Japan International Cooperation Agency
KCCA	Kampala Capital City Authority
LGSDM	Local Government Service Delivery Programme
LOGICS	Local Government Information Communication System
LPO	Local Purchasing Order

MDAs	Ministries, Departments and Agencies
MFPED	Ministry of Finance Planning and Economic Development
MoLG	Ministry of local Government
MoWT	Ministry of Works and Transport
MPs	Members of Parliament
NBFP	National Budget Framework Paper
NDP	National Development Programme
NORAD	North American Aerospace Defense Command (NORAD)
NPA	National Planning Authority
NPM	New Public Management
NTMP	National Transport Master Plan
OAG	Office of the Auditor General
OBT	Open Budgeting Tool
OECD	Organization for Economic Cooperation and Development
OPM	Office of the Prime Minister
OYRMPs	One Year Road Maintenance
PAF	Poverty Action Plan
PEAP	Poverty Eradication Action Plan
PEFA	Public Expenditure and Financial Accountability
PFM	Public Financial Management
PMIS	Procurement Management Information System
PPDA	Public Procurement and Disposal Authority
PPMS	Procurement Performance Measurement System
PPP	Public Private Partnership
RAG	Red Yellow Green
RAMPS	Rehabilitation and Maintenance Planning System
RSDP	Road Sector Development Programme
RUSS	Road Users Satisfaction Surveys
SSATP	Sub-Saharan Africa Transport Policy Programme
TSDP	Transport Sector Development Project
TSWG	Transport Sector Working Group
UNDP	United Nations Development Programme
UNRA	Uganda National Roads Authority
URF	Uganda Road Fund
WB	World Bank

## Executive Summary

The study uses an Indicator Approach to measure public expenditure governance. It focuses on ten indicators selected for their connection and relevance in promoting the mutually reinforcing principles of governance including participation, coordination, strategic vision, transparency, accountability, control of corruption, responsiveness, effectiveness and efficiency, and equity. The indicators were selected following six of the eight criteria used in the World Bank's Transport Sector Governance Indicators for Sub-Saharan Africa. The study adopts the Red-Orange-Yellow-Green (ROYG) scoring system. Under the study, public expenditure governance is defined as the manner in which decisions over public expenditure are made and implemented and the interactions among actors with different responsibilities and powers for the achievement of Uganda's Road Sector objectives. The study uses a framework where public expenditure governance is viewed as a production process in which governance inputs are utilized (in governance processes) for the achievement of governance outcomes.

The review of literature yielded critical public expenditure governance issues impacting on the outcome. For instance, audit reports by OAG exhibit: (i) unit cost variations for similar road works in respect to district roads; (ii) poor quality works undertaken, which impacts on the value for money; (iii) violations of rules and procedures, especially with regard to public procurement of road works; (iii) unreliable information on the condition of the road networks and inaccessibility of decision-making processes for the majority of stakeholders; (iv) inadequate supervision and monitoring of road works, especially due to lack of adequate capacity to undertake effective monitoring of multiple projects being implemented; and (v) corruption tendencies favoured by stringent PPDA Law with its lengthy implementation regulations (25 procurement steps) in addition to corruption risks posed by the huge sums allocated to road construction and maintenance.

The study methodology involved assessing five primary implementing institutions in Uganda's road sector selected basing on two basic criteria. One is that the primary mandate of the institution must be about roads and, two, the institution is allocated resources from the Consolidated Fund for roads-related activities and programmes. The institutions assessed include the Ministry of Works and Transport (MoWT), Uganda National Roads Authority (UNRA), Uganda Road Fund (URF), Mukono District and Soroti District. Operationally, the study activities can be categorized under two interrelated iterative parts: The first part is the identification of assessment indicators which yielded ten indicators identified through the review of literature and evaluation of existing indicators. They include:

- (1) Commitment and support of governance and accountability in the Road Sector;
- (2) Measurement of performance of implementing agencies;
- (3) Measures to improve efficiency and effectiveness in the Road Sector;
- (4) Management of procurement for works;
- (5) Handling feedback from the general public and other stakeholders;
- (6) Oversight in the Roads Sector;
- (7) Use of objective criteria in allocation of funds within the roads sub-sector;
- (8) Consolidation of Sector Management Information;
- (9) Disclosure of information on road works; and
10. Projection of funding requirements for road works and related activities (including supervision, monitoring, quality assurance etc.)

Indicators 4 and 9 were restricted to institutions primarily responsible for maintenance of the road network and were therefore not applicable for MoWT and URF. The second part of the study activities is the application of the ten indicators to assess the performance of the five selected implementing institutions in the Road Sector.

The findings of the study show that Public Expenditure Governance in Uganda's road sector is a patchwork of varied capacities, systems, relationships and sensitivities. Performance of the institutions assessed in the assessment can be distinguished between traditional public sector agencies including the MoWT, Mukono and Soroti District Local Governments, and those that follow the New Public Management paradigm, namely URF and UNRA. Both URF and UNRA performed better than MoWT, Mukono District and Soroti District in the assessment. This is largely attributed to the fact that the institutional set-up and practices of URF and UNRA draw extensively, at least in principle, from an international body of knowledge with many bench-marks. This is not to say that these two institutions are perfect especially when it comes to governance outcomes (responsiveness, effectiveness and efficiency and equity). The traditional public sector institutions, on the other hand, are bedeviled by constant and at times contradicting reforms with ineffective oversight.

## **Recommendations**

Besides the recommendations included in the indicators representing the ROYG scale, the study makes four recommendations that apply to the entire roads sector and, in some instances, may have repercussions for the wider public sector.

- i. Review of Approach to Planning:** There is need to review planning practices to ensure integrated planning for the sector. This will require consolidation of road sector management information for planning and coordination. Implementation of this recommendation will necessitate the involvement of the National Planning Authority (NPA), MFPED, and Office of the Prime Minister.
- ii. Institutionalization of Feedback Management:** The function of feedback management should be developed further to include clear structures for receiving and handling feedback by road sector institutions and the wider public sector. While this recommendation can be implemented at institutional level, involvement of the Office of the Prime Minister would give it greater legitimacy and clout.
- iii. Strengthening Performance Measurement and Reporting:** The guidelines for performance measurement for institutions should include indicators and targets for effectiveness and efficiency, responsiveness and equity and should provide for actions required to improve performance and the implementation of these actions by the actors. This should be accompanied by strict enforcement of sanctions for failure to report on performance. Sanctions for individual duty bearers should be explored
- iv. Inclusion of Red-flagging in Implementation and Monitoring Systems:** There is a need to develop monitoring systems with built-in red-flagging features for both financial management and procurement for all institutions in the sector. Red-flagging should be accompanied by clear allocation of responsibility for catching the red flags as well as taking action.

# 1 Introduction

The role of (good) governance in public sector performance has been at the centre of development discourse for over two decades. A lot of scholarship has focused on how governance and its attributes impact on public service delivery. Embedded within this debate is the issue of evaluating or measuring governance (Bolivard and Elke, 2003). Central to the debate on measuring governance is the definition of the concept 'governance' and approaches used in measuring it. Governance is a fluid concept whose measurement may vary depending on the context. Yet measurement is crucial for the improvement of governance (Fukuyama, 2013).

Public Financial Management (PFM) has emerged as an important theme in the governance discourse and its impact on public expenditure outcomes is widely acknowledged. The Association of Chartered Certified Accountants (ACCA) asserts that PFM is critical to improving the quality of public service outcomes. Public Financial Management is shaped by numerous actors, interests and capacities that can be summed up under public expenditure governance. This study aimed at developing and applying indicators to assess public expenditure governance in Uganda's road sector. Public expenditure governance in this study is defined as the manner in which decisions over public expenditure are made and implemented and the interactions among actors for the achievement of specific objectives.

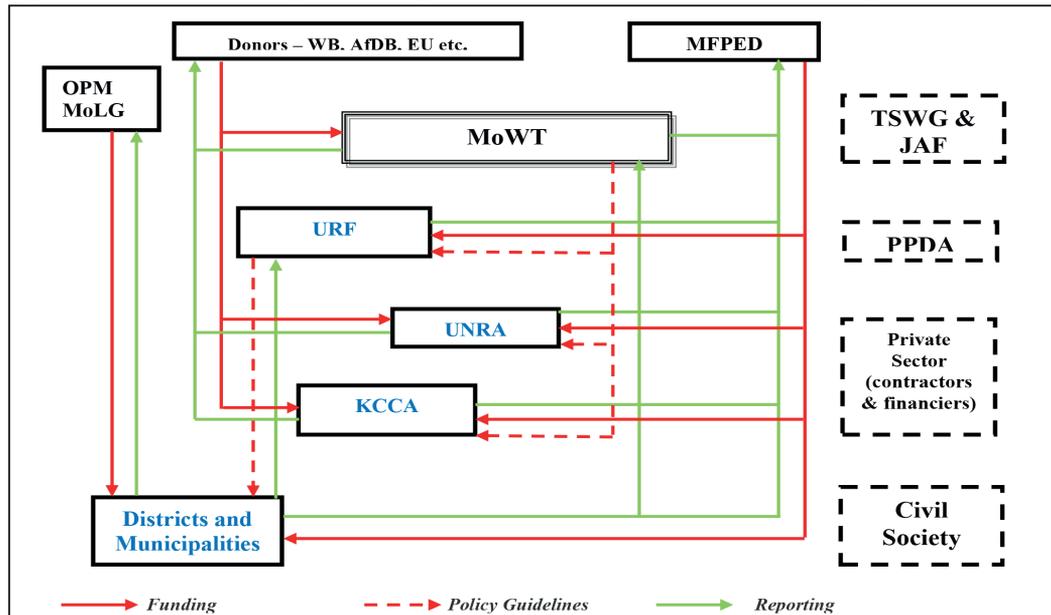
The study uses an Indicator Approach to measure public expenditure governance. It focuses on ten indicators selected for their connection and relevance in promoting the mutually reinforcing principles of governance including participation, coordination, strategic vision, transparency, accountability, control of corruption, responsiveness, effectiveness and efficiency, and equity. The Indicator Approach adopts the Red-Orange-Yellow-Green (ROYG) scoring system used by the World Bank in its Transport Sector Governance Indicators for Sub-Saharan Africa (Christie et al, 2013). The progressive scores of the indicators represent actions that could be taken by institutions in the road sector to improve public expenditure governance. Five implementing institutions including the Ministry of Works and Transport (MoWT), Uganda National Road Agency (UNRA), Uganda Road Fund (URF), Mukono District and Soroti District were assessed under the study. The roles of other interlocutors in improving public expenditure governance in the road sector are acknowledged. The study does not infer or generalize for the entire sector, but rather uses evidence on the selected indicators from key implementing institutions in the sector to gauge the situation and provide practical steps required to improve public expenditure governance in the roads sector. Data collection for the study covered various actors beyond the institutions assessed.

This report comprises of five sections organized as follows: the next sub-section of the introduction delineates the road sector. Section two presents the conceptual framework for assessing public expenditure governance in the sector and the approach used. Section three dwells on reforms in Uganda's road sector over the past one and a half decades and outstanding public expenditure governance issues in the sector. Section four describes the indicators for assessing public expenditure governance and presents the results of the assessment of public expenditure governance in the five institutions covered, while section five presents the conclusions and recommendations of the study.

This study builds on the already existing wealth of knowledge on governance and its measurement. It takes this knowledge further by focusing specifically on public expenditure in the road sector. The study does not reinvent the wheel, but rather sharpens the focus of studying governance.

### 1.1 Delineating Uganda's Road Sector

Uganda's road sector is one of the sub-components constituting the organizational structure of the Works and Transport sector. Structurally, the road sector falls under the portfolio of the Directorate of Engineering and Works, to which it is technically answerable. The Ministry of Works is responsible for coordinating the entire works and transport sector. It is responsible for policy formulation, supervision and monitoring in the sector. Other key actors in the sector include the Uganda National Roads Authority (UNRA) which is in charge of the national road network, the Uganda National Road Fund (URF) which is responsible for collecting road user charges and planning for road maintenance. Districts (112), Municipalities (22), and sub-counties (1,147) are responsible for district, urban, and community access roads respectively. Kampala City Council Authority (KCCA) is responsible for roads in Kampala. Figure 1 summarises relationships among the key actors in Uganda's road sector.

**Figure 1: Relationships among actors in the Road Sector in Uganda**

The Ministry of Finance, Planning and Economic Development (MFPED) is responsible for finance and planning, allocating funds and controlling public expenditure in all sectors including roads. The Office of the Prime Minister (OPM) and the Ministry of Local Government finance road works through specific projects like Peace, Recovery and Development Programme (PRDP) and Community Access Infrastructure Investment Project (CAIIP) respectively. Donors, especially the World Bank, African Development Bank (AfDB) and the European Union, are key funders of roads in Uganda. Donor assistance is collaborated under the Joint Assistance Framework (JAF). There is also a Transport Sector Working Group (TSWG) that brings together stakeholders.

Other actors include: i) the Public Procurement and Disposal Authority (PPDA) which issues guidelines followed in procurement related to road works as well as any procurement by the implementing institutions; ii) the private sector which undertakes most of the road works under different contractual arrangements including those that involve financing of road works by the sector; and iii) civil society organizations championing different causes in the sector.

The relationships among the actors as shown in Figure 1 include issuance of guidelines or funds which is normally accompanied by supervision and monitoring in one direction and reporting in the other direction. The figure depicts a multiplicity of reporting channels used by actors in the sector. It is important to note that there are other actors that impact on outcomes of the sector not included in the figure, including Parliament, the Inspector General of Government (IGG), Police, Courts of Law, etc.

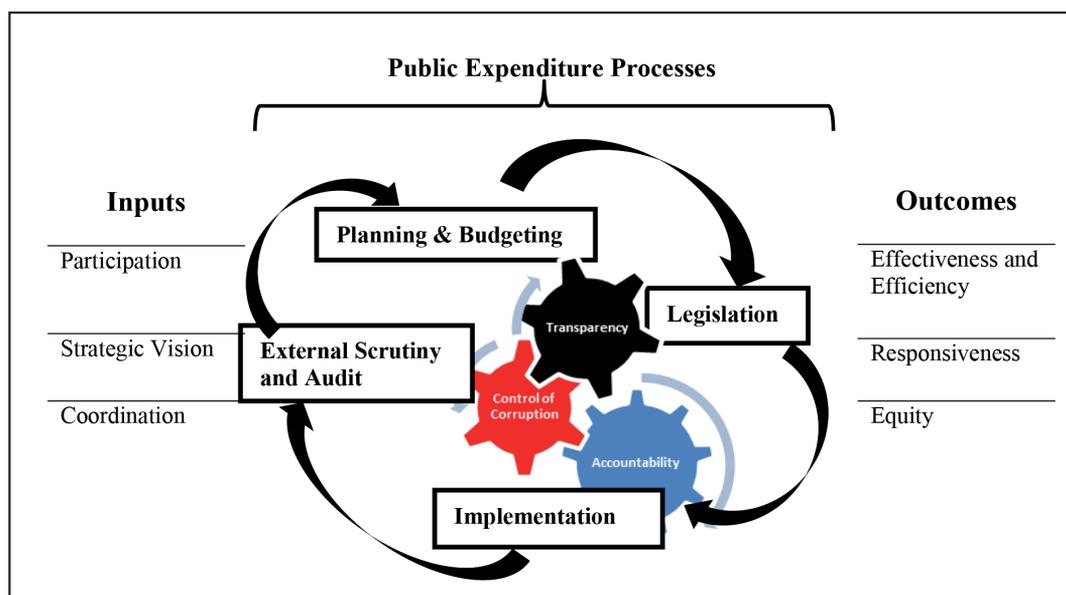
## 2 Approach for Assessing Public Expenditure Governance in the Road Sector

This section puts in context the underlying factors that formed the basis for designing the study. First, the conceptual framework which is viewed as a production process in public expenditure governance in the road sector is described. Second, the scope of the study and the criteria for selection of the governance assessment indicators is described, and lastly, the data collection strategies are explained before embarking on section three.

### 2.1 Conceptual Framework

This study employs a framework developed by Bogere and Makaanu (2014) to assess public expenditure governance. The framework draws from the propositions of Baez-Camargo and Jacobs (2011) on the dimensions of governance including governance inputs, governance process and governance outcomes. The framework emphasises the importance of strategic systems design and accountability. The proposed methodology includes mapping of both formal and informal institutions, actors and networks. Public expenditure governance is viewed as a production process in which governance inputs are utilized (in governance processes) for the achievement of governance outcomes as shown in Figure 2.

**Figure 2: Governance as a Production Process**



### 2.1.1 Governance Inputs

Inputs for decision-making and implementation entail the design of policies rules and regulations, setting goals and priorities. Governance inputs encompass three principles of governance, including participation, strategic vision and coordination.

Participation involves 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, 1994). Access to information and mechanisms for handling feedback are important determinants of participation.

Strategic vision can be viewed from two perspectives. From a business and organizational perspective, it defines strategic vision as a “shared understanding of a realistic, credible, attractive future for the company and how it must change” (Olk et al, 2010). From the same perspective, Schoemaker (1992) defines strategic vision as the rules for acting opportunistically or incrementally. Thus, a solid strategic vision determines the firm’s strategies, plans and budgets. Strategic vision also serves as a foundational guide in the establishment of company objectives and provides a framework for the organization’s missions and goals. From a public administration perspective, OECD (2013) defines strategic vision as the long-term big picture of objectives for the economy and society. These objectives both shape and reflect public sector and societal values. Furthermore, the vision needs “to be owned by all parts of the public as a whole of government vision” (OECD, 2013:80). This should be done through clear communication of how the vision is being taken forward and its implementation (OECD, 2013).

Coordination has been defined in numerous ways depending on the context. In a public sector inter-organizational context, coordination represents a purposeful alignment of tasks and efforts of public sector units, “generally to create greater coherence in policy and to reduce redundancy, lacunae, and contradictions within and between policies” (Laegreid et al, 2013:1). The intention is to make better use of scarce resources, create synergies by bringing together different stakeholders in a particular policy area, and to offer citizens seamless rather than fragmented access to services (Van de Walle and Hammerschmid, 2001; Laegreid et al, 2013).

### 2.1.2 Governance Processes

In the framework depicted in Figure 2 above, the budget cycle is aggregated into four stages including planning and budgeting, legislation, implementation and, external scrutiny and audit. Implementation covers the transmission chain for funds, the accounting system and, monitoring and reporting. Governance

processes basically refer to three mutually enforcing attributes (also principles) characterizing the implementation of rules and procedures governing public expenditure. The attributes include: Transparency, which is generally defined as the free flow and accessibility of information. It encompasses mechanisms for keeping the stakeholders and public fully informed of the decision making process, implementation and results” (EC 2004:19). Thus, transparency requires that decisions made and information provided by public officials is clear and open to scrutiny by citizens or their representatives (Hyden and Mease, 2002; UNDP, 1997).

The other is accountability which is a fluid and contested concept in governance. For this study we adopt Bovens’ (2007) perspective in which accountability is defined as a relationship between an **actor** and a **forum**<sup>1</sup>, in which the actor has an obligation to report, explain and justify his or her conduct, while the forum can pose questions and pass judgement, and the actor can be sanctioned. He further notes that this is a very narrow definition of accountability and can be broken down into several types of accountability that are distinct and unrelated, such as: political accountability, legal accountability, administrative accountability, professional accountability, ethical accountability, social accountability, corporate accountability, collective accountability, individual accountability, financial accountability, procedural accountability, product accountability, vertical accountability. Accountability has become an icon for good governance both in the public and private sectors, particularly in American scholarly and political discourse, often serving as a conceptual umbrella that covers various other distinct principles such as transparency, equity, democracy, efficiency, responsiveness, responsibility, and integrity (Mulgan, 2000; Dubnick, 2002).

Finally (control of) corruption which the World Bank defines as corruption as the abuse of public office for private gain and argues that all societies have features (Fjeldstab and Jan Isaksen, 2008). Corruption has the potential to adversely impact on effectiveness and efficiency, responsiveness and equity (governance outcomes). Control of corruption, or anti-corruption effort as it is commonly referred to in development discourse, has largely been donordriven particularly in developing countries. It is observed in literature review on anti-corruption efforts by NORAD (2008) that specialized anti-corruption efforts modelled after the Hong Kong Commission have not been successful due to flawed assumptions. It is widely believed that corruption is an individual choice and that it happens because of weakness in the institutional and legal frameworks or lack of capacity to enforce existing rules and regulations. They argue that the local context which is often characterized by neo-patrimonial political system or state capture is critical.

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<sup>1</sup> *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*

Following the principal agent framework, prescriptions of effective anti-corruption effort have been made. It should specifically: encourage the reduction of rents by means of economic liberalization, deregulation, tax simplification, de-monopolization and macroeconomic stability; reduce discretion through administrative and civil service reform, including meritocratic recruitment and decentralization; and increase accountability by building up institutions such as auditing and accountancy units, and through legal reforms such as judicial strengthening. NORAD, however, cautions on decentralization and argues that accountability relations and structures are more complex than originally thought and that corruption may be more pervasive and instructive when resources are decentralized.

### 2.1.3 Governance Outcomes

These are the socially desirable outcomes that arise from implementation of the public expenditure processes using public expenditure inputs. Shortcomings in the inputs can be traced through processes and outcomes i.e. weaknesses in policies, guidelines and plans and implementation should be traced to undesirable outcomes with the reverse being true.

Governance outcomes include effectiveness and efficiency which are usually associated with each other. In fact, the terms are used interchangeably and are not easy to isolate. The interrelationship derives from the fact that efficiency cannot be achieved without effectiveness. Primarily, effectiveness is about answering the question of whether an intervention achieves its objectives or which intervention would yield certain results. The basic problem with effectiveness is that outcomes are usually affected by environmental factors which may not be under the control of policy makers. Efficiency is often dissected into two, including technical efficiency which relates in-puts to outputs with higher levels of output-input ratios being adjudged to be more efficient. The other is allocative efficiency which is about distributing resources in accordance with the capacity of public programmes in meeting strategic objectives (Schick, 1998). The other is technical efficiency which relates inputs to outputs. For technical efficiency, the ambiguity of the input-output relationship in the public sector makes measurement and assessment of efficiency difficult. The level of aggregation too may conceal inefficiencies which demonstrate the importance of correctly defining the scope of any effectiveness and efficiency analysis.

The other governance outcome is responsiveness which has been defined by Best (2008) 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. Feedback management including mechanisms of receiving and dealing with citizens' views such as user satisfaction surveys contribute to responsiveness.

Equity, like many other principles of governance, is highly subjective and can be defined along many dimensions, such as justice, rights, treatment of equals, capability, opportunities, resources, wealth, primary goods, income, welfare, utility (Ramjerdi, 2006). Equity is defined as "the expansion of capabilities and opportunities to which everybody should have access" (UNDP, 1997:4). Moreover, all stakeholders should benefit from identified needs in an "even handed manner" (EC, 2004:18). Levinson's (2010) typology of equity includes:

1. Opportunity, or process, equity—the extent to which there is fair access to the planning and decision-making process (Fairness).
2. Outcome, or result, equity—the extents to which consequences of a decision are considered just.

## 2.2 Methodology, Scope and Selection of Indicators

The assessment covered five primary implementing institutions in Uganda's road sector determined on two basic criteria. One is that the primary mandate of the institution must be about roads and, two, the institution is allocated resources from the Consolidated Fund for roads-related activities and programmes. The institutions assessed under this study include the Ministry of Works and Transport (MoWT), Uganda National Roads Authority (UNRA), and the Uganda Road Fund (URF), Mukono and Soroti districts.

The restriction of the assessment to only two districts was imposed by financial and personnel constraints. The two districts of Mukono and Soroti were selected because of two reasons; i) they are already part of the districts where ACODE operates and thus it was expected that data collection would be easier given this relationship, ii) geographical representation with Mukono representing the central region and Soroti representing the eastern/northern regions. The five institutions assessed, together account for over 90 per cent of the allocation to Uganda's roads sector in the budget. The study took into account the roles of other actors in relation to public expenditure governance in setting the scope of coverage of data collection.

The study focused on public expenditure processes of the five institutions, namely planning and budgeting, legislation, budget implementation, external scrutiny and audit. Activities under the study can be categorized under two interrelated iterative parts. The first part is to do with identification of indicators which greatly

relied on literature review and yielded a long list of indicators. Ten indicators were then selected using six of the eight criteria by Christie et al (2013) presented in Table 1. The second part is the application of the indicators to assess the performance of the five implementing institutions in the road sector (Chapter 4).

**Table 1: Indicator Assessment Criteria and Definitions**

Criteria	Definition
<b>Actionable</b>	<ul style="list-style-type: none"> <li>Indicator is narrowly and explicitly defined to provide clarity on the options to be considered in determining what steps can be taken to improve its score.</li> <li>Knowing about the score will enable an organization or its key stakeholders to do things better or more effectively.</li> <li>An institutionalized procedure is either in place or could reasonably be set up to collect data on the proposed indicator in the future.</li> </ul>
<b>Nationally ownable</b>	<ul style="list-style-type: none"> <li>Indicator resonates with the intended audience and is sensitive to concerns of government.</li> <li>Data are provided by politically acceptable sources and that can be embraced by reformers.</li> <li>Indicator is defined in a way that permits meaningful discussion on the appropriateness of any given rating.</li> <li>Data can be easily updated by country champions or members of the public with minimum specialist knowledge.</li> <li>Indicator is as consistent as possible with those already in use.</li> </ul>
<b>Relevant</b>	<ul style="list-style-type: none"> <li>Indicator captures a critical dimension of the quality of governance.</li> <li>Indicator reflects important issues that warrant high-level policy advocacy.</li> <li>Indicator has potential to advance constructive development policy in the transport sector.</li> </ul>
<b>Sensitive</b>	<ul style="list-style-type: none"> <li>Indicator varies sufficiently to allow measurement of changes in the underlying phenomenon.</li> <li>Unit of measurement is conducive to time-bound targeting.</li> <li>Interventions can affect this indicator.</li> </ul>
<b>Understandable</b>	<ul style="list-style-type: none"> <li>Indicator is easy to understand by people who are not experts.</li> <li>Indicator is an unambiguous measurement that is intuitive in the sense that it is obvious what it is measuring and how it would be interpreted in practice.</li> <li>Indicator makes the same sense to all; easy to communicate.</li> <li>Potential user's capacity to absorb information is respected.</li> </ul>
<b>Reliable</b>	<ul style="list-style-type: none"> <li>Data are trustworthy and defensible.</li> <li>Data are replicable through a well-documented process.</li> <li>Measurement process is methodologically sound.</li> <li>Data do not change according to who collects.</li> </ul>

**Source:** Christie et al, 2013

## 2.3 Institutions covered by the study

For purposes of assessing public expenditure governance in the five institutions, information from several institutions including those not assessed was gathered. The institutions covered by data collection can be categorized under three categories including: i) implementing institutions which were assessed under the study, ii) funders of roads related activities (Ministry of Finance, Planning and Economic Development (MFPED), Ministry of Local Government (MoLG) and Office of the Prime Minister; iii) oversight institutions including Parliament, District and Sub-County Councils. It is important to note that some actors play multiple roles and thus straddle across these categories. Data collection under the study covered 13 institutions including Ministry of Works and Transport (MoWT), Uganda National Roads Authority (UNRA), Uganda Road Fund (URF) Mukono and Soroti districts, Parliamentary Public Accounts Committee, sub-counties of Nakisuunga, Nabaale (Mukono District), Soroti, and Tubur (Soroti District).

## 2.4 Data Collection Strategies

The study used both primary and secondary data for purposes of assessing public expenditure governance in the road sector. Primary data was collected through consultative meetings with officials from the institutions covered except MoWT and UNRA, where it was not possible to meet the officials despite several attempts to do so. Discussions at the consultative meetings followed a structured theme guide focusing on eight areas, including the mandate of the institution, planning and budgeting at the institution, monitoring (including supervision and reporting), coordination institution activities, use of performance information in decision-making, accountability, handling feed-back and control of corruption. In addition, information was extracted from key institution documents using the indicators as a checklist. The key documents considered for the assessment include laws, policies and statements, strategic and development plans, annual reports, to mention a few. The institutional websites, where applicable, were also an important source of information for the assessment. The data used for assessing the implementing institutions was validated by information from consultative meetings. A total of 12 interviews and five consultative meetings were held covering up to 78 actors at both central and local government levels.

The process of data collection under the study was iterative and involved collecting, scheming, evaluating and validating in each cycle. Three iterative cycles are discerned from this study. The first cycle covered the inception phase in which literature on governance public expenditure in relation to roads was extensively reviewed. The second cycle covered the field preparation phase where the methods of data collection and guides were pretested. The pretest for the study took place at Wakiso District and Wakiso Sub-county headquarters.

The third cycle covered data collection and analysis. In all these rounds, more and more actors were involved in the validation. The objective of selecting such a methodology was to allow for as much interaction with the actors as possible during the study as well as relying on them in developing the indicators without wearing them out with the intensity of the study. The opinion of the actors was sought on the areas assessed, the indicators and means of verification of the indicators. Section four substantively deals with the issue of framing of the assessment areas and determination of the respective indicators.

In sum, public expenditure governance is viewed as a production process involving mutually reinforcing principles of governance including participation, coordination, strategic vision, transparency, accountability, control of corruption, responsiveness, effectiveness and efficiency, and equity. The principles are tied to a set of indicators which are compared against the evidence for public expenditure governance from the five key institutions assessed. This assessment is presented later on in section four. Otherwise, the next section (section three) identifies critical public expenditure governance issues for the sector and the assessment. The section also makes an attempt to review the progression of road sector reforms, resource allocation and utilization, as well as highlighting public expenditure governance issues in the sector.

This study faces four basic limitations. The first one is the fact that UNRA and MoWT did not respond to requests for consultation and therefore their assessment is solely based on document review as well as interviews with other actors in relation to how they interact. The second is that the principles of governance may not be covered to the same extent by the indicators. Third, it does not cover all actors that impact on public expenditure governance in the road sector. Fourth, there is a limit to which the findings can be applied to other institutions not assessed by the study.

### 3 Road Sector Reforms and Public Expenditure Governance Issues in Uganda's Road Sector

Road transport is important and dominant in Uganda, just as in most Sub-Saharan countries. Uganda's road network, covering a total of about 81,329km, is the main transport infrastructure in the country. Other services under the sector include, air services, rail services and inland water transport. According to the MoWT Strategic Plan 2011/12 – 2015/16, road transport accounts for over 95 per cent of the country's volume of freight and human movement. This heavy reliance on road infrastructure is responsible for congestion and rapid deterioration of roads which together lead to high vehicle operation and maintenance costs, and anti-competitive behaviour in the trucking industry.

The overall objective of Uganda's road sector is to improve the stock and quality of road infrastructure in the country. The National Development Plan (NDP) 2010/11 – 2014/15, and its predecessor the Poverty Eradication Action Plan (PEAP) put emphasis on expanding and improving road transport infrastructure as one of the priorities. Accelerating road infrastructure development would (i) enable connectivity between centres of production, national and regional markets; (ii) make it easier to access major tourism sites; (iii) improve access to schools and hospitals; and (iii) facilitate the exploration and evacuation of natural resources, particularly crude oil within the Albertine Region in line with the NDP objectives.

Information available shows that Uganda's road infrastructure comprises of national roads (10,800 km), district roads (27,500 km)<sup>2</sup>, urban roads (4,800 km) and community access roads whose actual length is estimated at about 35,000 km. Project documents for the Road Sector Development Project 3 show that 36 per cent, 52 per cent and 27 per cent of national, district and urban roads respectively were in poor condition in 2008 which is the baseline. Table 2 shows the length and condition of the national, district and urban roads. The six-year-old information on the condition of the road network would under normal circumstances be considered outdated and less useful for planning purposes.

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2 *It has been reported that about 10,000 Km of district roads were up graded to national roads in 2010.*

**Table 2: Length and condition of the Classified Road Network in Uganda as at 2008**

Road Classification	Length (Km)	Paved		Roads in Poor Condition	
		Km	%	Km	%
National	10,800	3,000	27.8	3,640	36
District	27,500	-	-	14,300	52
Urban	4,800	450	9.4	1,316	27
<b>Total</b>	<b>43,100</b>	<b>3,450</b>	<b>8.0</b>	<b>19,259</b>	<b>45</b>

**Source:** RSDP3 2009

### 3.1 Road Sector Reforms

Over the last 25 years, the road sector has seen several reforms and interventions. The reforms can be categorized into two. These include the overarching reforms to the wider economy and governance structure of the country which include privatization and liberalization of the 1990s, and the adoption of a decentralized form of governance. These two reforms have had profound implications for Uganda's road sector, the most notable of which is the introduction of new actors in the sector, particularly local contractors and the devolution of maintenance of road works to local governments and other semi-autonomous institutions such as UNRA. Second, are sector specific reforms aimed at improving the management and outcome performance of the road sector. The key road sector reforms over the last one and a half decades are summarized below:

- With support of development partners, a 10-year Road Sector Development Programme (RSDP1) was initially developed in 1996 to handle only the national roads but was subsequently revised (RSDP 2) in 2002 to include district, urban and community access roads. Its mandate was to: (i) provide an efficient, safe and sustainable road network; (ii) improve managerial and operational efficiency of roads administration; and (iii) develop the domestic construction industry as part of the key measures to promote growth and eradicate poverty.
- In 2006 the Uganda National Road Authority (UNRA) Act was enacted to guide the management and coordination of the implementation of the national road network efficiently and effectively, thereby taking over the responsibility for implementing the RSDP.
- In 2008, the Uganda Road Fund (URF) was established by Act of Parliament, in response to the perennial and unpredictable funds to finance routine and periodic maintenance of public roads in Uganda through the designated agencies (districts and urban councils).

- Also in 2008, a 15-year National Transport Master Plan including a Master Plan for Greater Kampala Metropolitan Area (NTMP/GKMA) 2008-23 was established. This is an investment plan covering all transport modes, including roads, railways, civil aviation, inland water transport, urban transport in GKMA and other modes of transport including pipelines and non-motorized transport. The plan was developed with a conceptual expectation that it would serve as a long-term multi-model standard reference framework for transport planning in Uganda.
- Formulation of the National Construction Industry Policy 2010, which among other measures was intended to improve coordination, regulation and development of the construction industry in order to enhance capacity of the local contractors and consultants. Initiatives had been taken in the past to train local contractors and also create an enabling environment, especially in the road sector, to ensure increased participation of the local firms in physical infrastructure development and management, but such initiatives were not backed by appropriate Government policies to sustain the continued growth of the construction industry.
- A provision for establishment of District Road Committees (DRCs) was made in 2011 and they are now a pre-condition for accessing road maintenance funds for DUCARs. Overall, the intention for their establishment was to oversee the planning, budgeting, monitoring and evaluation of road projects at the service delivery level to ensure accountability in the use of road resources.
- Establishment (and implementation) of the district road equipment scheme was meant to strengthen the modalities for road maintenance. Among the measures for improving government service delivery put forward in the budget speech for FY 2011/12, was the enforcement of use of government-procured equipment, entrusted with local government road units, in the maintenance of national, district and community access roads, with operational financing from the Uganda Road Fund and Uganda National Road Authority. Any waivers to use private sector contractors would first have to be approved by the Treasury.
- Establishment of axle load control policy—the purpose was to hedge against overloading of trucks, a practice that would contribute to an accelerated deterioration of the road network and costly rehabilitation earlier than anticipated.

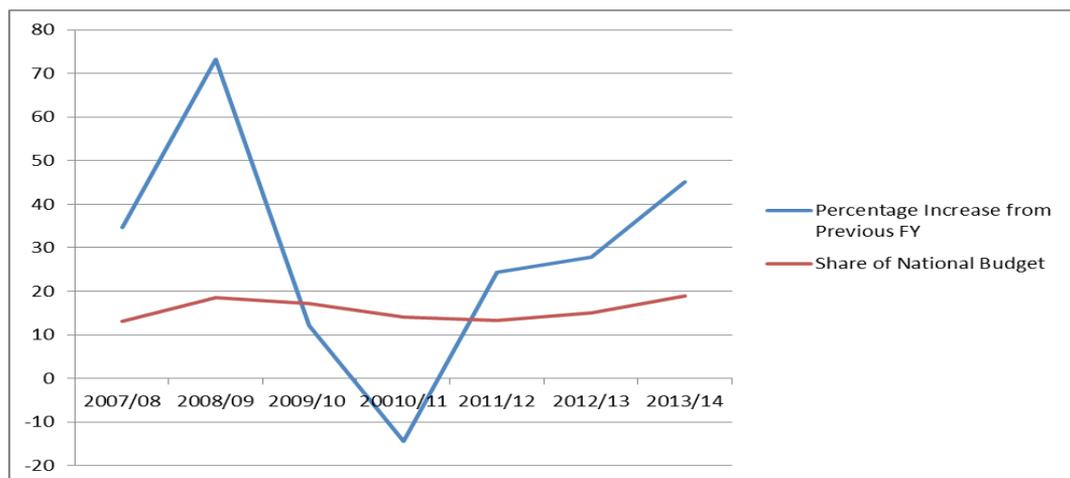
## 3.2 Funding and Resource Utilization in the Road Sector

The reforms in the road sector and pursuance of a development path in which infrastructure development including roads is a key driver of economic activity have profound implications for the universal allocation of resources. The allocation to roads has increased exponentially with the allocation for road maintenance, increasing albeit marginally. In spite of these reforms and the accompanying increase in funding, Uganda's road sector is still bedevilled by several issues that negate the impact of the reforms. This sub-section dwells on funding of roads while section 3.2 presents critical public expenditure governance issues for the road sector in Uganda.

### 3.2.1 Prioritization of Roads

Since financial year 2008/09, roads have been prioritized in the national budget. The allocation to the sector has more than tripled in the past seven years. Increasing funding to the road sector which had perennially been dogged by funding shortages in the past is considered very important for improving sector outcomes. The share of the budget allocated to roads has also been increasing, peaking at 18.5 per cent in 2008/09 and has remained above 14 per cent for the last five years. This pattern of funding, depicted in Figure 3 below, is in line with the NDP which emphasizes the importance of transport, and particularly roads, in the achievement of national development goals.

**Figure 3: Trend of Budgetary Allocations to Works and Transport Sector**

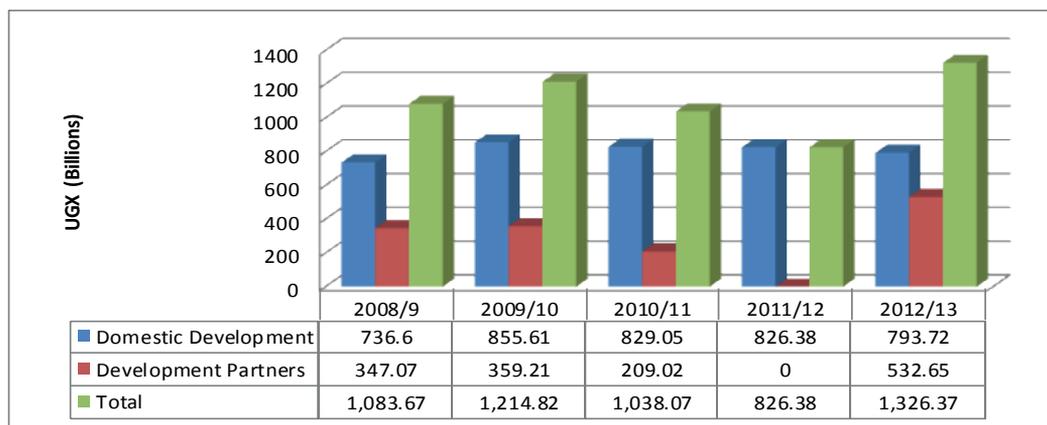


**Sources:** Background to the Budget FYs 2007/08–2013/14.

### 3.2.2 Financing of the road sector

Financing for roads is largely by the government and development partners who provide 80 per cent and 20 per cent on average respectively. The main development partners funding the road sector include multilateral and bilateral development partners such as the European Union, African Development Bank, DANIDA, World Bank, DFID, etc. It is expected that both budget support and project support across all sectors of the economy, including Works and Transport, will gradually decline as the government aims to reduce dependence of the national budget on donor funding. The sector also receives Foreign Direct Investment (FDI) through the nascent build-maintain-and-operate arrangements as is the case with the Entebbe Express Way. Information on the amount contributed to the sector through FDI is still unclear. Figure 4 shows funding accruing to the road sector from domestic financing and development partners.

**Figure 4: Funding to the road sector (UGX Bn)**



**Sources:** National Budget Framework Papers (FY 2008/09—2012/13).

### 3.2.3 Intra-Sector Budget Allocations and Budget Performance

In the current budget configuration, the Works and Transport sector has five distinct budget votes namely; MoWT, UNRA, URF, KCCA and Local Governments. Over 40 percent of funds allocated to the sector accrue to UNRA, followed by URF (28.5 per cent), MoWT (12.2 per cent) and Local Governments (5.6 per cent). In terms of performance, which is the outturn as a percentage of the approved budget, the sector has averaged 88.1 per cent as shown in Table 3. Performance of the budget in Uganda is mainly determined by revenue performance and reallocation of funds due to supplementary or unforeseen expenditure. It is important to note that on the whole, the road sector does not suffer as much from this practice which affirms its priority status.

**Table 3: Road sector budget allocation and performance (UGX Bn) 2009/10 – 2011/12**

Vote	2009/10		2010/11		2011/12		Average	
	Allocation (%)	Performance (%)						
MoWT (Vote 016)	11.1	97.4	14.3	72.0	11.5	66.0	12.2	78.5
UNRA (Vote 113)	67.4	56.4	40.8	98.2	46.9	119.3	52.4	91.3
URF (Vote 118)	13.6	95.1	40.3	99.8	34.0	91.9	28.5	95.6
KCCA (Vote 122)	-	-	-	-	3.7	66.0	1.3	66.0
Local Governments (Vote 501-850)	7.9	100.0	4.6	79.8	3.9	80.0	5.6	86.6

**Source:** Annual Budget Performance Reports

Further, the level of absorption depicted by unspent balances remains a big challenge for the road sector. Information from the Annual Budget Performance Report (FY 2012/13) shows that URF had the largest unspent balance of UGX 9.5bn across all budget votes, followed by UNRA with an unspent balance of UGX 6.66bn.

### 3.2.4 Unit cost for road works

The Ministry of Finance, Planning and Economic Development emphasizes enforcement of unit costing of all government procurement against which misprocurement would occur if reserve prices are not met (Budget Speech FY 2011/12). While this measure was intended to improve government effectiveness in service delivery, the National Budget Framework Paper 2010/11 notes the high unit costing for national and local road construction. This is attributed to the rising cost of inputs and inadequate competition among contractors for major road projects, a situation that influences the market rates during the bidding process. The marked variations in actual unit costs between 2009/10 and 2010/11 shown in Table 4 could partly be a factor of inadequate competition among bidders.

For instance, between 2009/10 and 2010/11 the unit costs for resealing of urban roads, construction of a bridge, and road upgrading from gravel to bitumen increased by 62.5 per cent, 42.8 per cent, and 105.4 per cent respectively. It is expected that this volatility in unit costing will improve following the operationalization of the National Construction Industry Policy 2010, which, among other measures, is intended to enhance the capacity of the local construction industry (contractors

and consultants)—this will result into greater competition, which is conducive to competitive unit costing of road projects.

**Table 4: Unit costing of roads infrastructure services**

Type of Service	Unit Costs of Services in the sector (Shs'000)			
	2009/10 Actual	2010/11 Actual	2011/12 Actual	2012/13 Planned
Resealing of urban roads per km	400,000	650,000	N/A	N/A
Construction of a 15-20-metre span bridge	700,000	1,000,000	N/A	N/A
Upgrading from gravel to bitumen in mountainous areas per km	1,235,772	2,539,000	1,707,317	2,000,000
Rehabilitation of existing paved road per km.	0	0	871,925	1,002,714
Reconstruction of existing paved roads per km.	1,411,765	1,212,381	1,503,974	1,603,179

**Source:** National Budget Framework Papers 2009/10—2012/13

In addition to the envisaged contribution of the National Construction Industry Policy (2010) towards competitive unit costing of road projects, the Minister of Finance, in her budget speech for FY 2013/14, took note of the Independent Parallel Bid Evaluation that has contributed to a reduction in national road construction costs from **US\$ 1** million per kilometre to **US\$ 700,000** (Budget Speech FY 2013/14) and proposed that this approach should be extended to national road maintenance to enhance value for money.

### 3.3 Road Sector Performance

Performance of the sector remains far below the target against which funds were allocated. Taking FY 2010/11 as an example, a review of the road infrastructure maintenance performance revealed that despite continued increase in financing to road maintenance, only 4,852 kilometres (46.2 per cent) out of the targeted 10,500 kilometres of unpaved national roads underwent mechanized routine maintenance. Also, only 850 kilometres (52.7 per cent) out of the planned target of 1,612 kilometres of national roads were re-gravelled. With regard to road development / construction, a total of only 68 km (45.3 per cent) were upgraded from gravel to bitumen standard (tarmac) against the target of 150 km (Background to the Budget FY 2011/12).

The National Budget Framework Paper 2010/11 notes that the roads sector is still faced with several key performance issues requiring attention: (i) low absorption capacity of funds by agencies (districts and urban councils) brought about mainly by procurement planning constraints that delay commencement of road

projects and directly affect the efficiency of funds flow; (ii) poor contracting that delivers projects late, expensive and of low quality; (iii) logistical challenges of coordinating about 140 designated agencies to meet tight deadlines in budgeting, programming and timely disbursement of funds; (iv) non-assurance of adequate, timely and reliable funding to agencies due to the road fund being tied to the Consolidated Fund arrangement rather than relying on its own account in BoU as provided for under the URF Act 2008, and (v) delayed transfer of funds from agencies to sub-agencies.

### **3.4 Road Sector Public Expenditure Governance Issues**

Following the framework for assessing public expenditure governance, a review of road sector documents and observation of practices brings to the fore eight issues critical for the road sector. In some cases, these issues relate simultaneously to the principles of governance located along the governance input-outcome continuum of public expenditure governance. The issues are largely drawn from audits by the Auditor General, including the Engineering Audit of UNRA (2009) and the Value for Money Audit of five district authorities (2012) including Hoima, Masindi, Kumi, Mukono and Wakiso. The issues enumerated here are void of those that are considered contextual in the framework such as power relations in the country's governance structure and the politics that surround roads.

#### **3.4.1 Value for money**

Value for money in Uganda's road sector is largely affected by four issues. First is the existence of avoidable expenditure related to road works often referred to as nugatory expenditure in audit reports. The engineering audit of UNRA 2009 revealed that for some of the roads covered, the designs were of unnecessarily high standards and therefore costly to construct. Second, is the issue of cost variations for road works. The Engineering audit showed that the unit cost of upgrading several roads was well above similar works in the country, for example, the unit cost of upgrading Gayaza-Zirobwe road was (UGX 1.57bn per km), well over unit cost of similar works of Olwiyo-Pakwach and Matuga-Semuto-Kapeeka, which cost UGX 500m and 900m respectively. Bogere et al, (2013) also found huge variations in the unit cost of similar road works in respect of district roads. Third, is the issue of price adjustments under roads projects, with some projects incurring price adjustment costs of over 30 per cent of the contract amount. Fourth, is poor quality of works undertaken which greatly diminishes the value for money of investments made in the sector. The engineering survey identified several cases of unsatisfactory works in ten road projects (25 per cent) of those covered by the audit.

### **3.4.2 Non-use of objective rules for allocation of funds and costing of road works**

Allocation of funds across different functions and institutions should follow some rules aligned to the objectives of the sector. Rules for allocation of funds and costing are important determinants of the works under taken and the cost of the works. While there are formulae for allocation of maintenance funds among implementing agencies for the road sector namely UNRA, districts and urban councils, costing problems at agency level remain. The engineering audit showed that the huge variation in road construction costs is in part due to use of varied Conditions of Contract and General Specifications for road works. In terms of type of works, there is always a problem of determining how much should be allocated to upgrading roads as opposed to maintenance. At district level, there is low utilization of the Rehabilitation and Maintenance Planning System (RAMPS) in planning of road works. The value-for-money audit by the Auditor General (2009) found that only 65 per cent of the roads selected had RAMPS recommendations made and they were adhered to in only 62 per cent of these roads. The absence of rules for allocation and non-adherence to those in existence is a major concern as it is responsible for the misallocation of resources in the road sector.

### **3.4.3 Weak sanctions and failure to enforce them**

In Uganda, there is a host of sanctions on the books for misconduct of public officials, including misuse of public funds. The sanctions range from disciplinary action to threat of prosecution. There have been many cases where those culpable for misuse of public funds have suffered punishments that are not prohibitive enough to deter conscious violation of the rules. For instance, the punishment for embezzlement of public funds is imprisonment not exceeding 14 years or a fine not exceeding 336 currency points or both (Anti-corruption Act 2009, Section 19). This is largely viewed as too lenient. Also, very few of the cases investigated lead to convictions as, more often than not, cases are dismissed or dropped due to lack of sufficient evidence. At institutional levels, the meshing of jurisdictions makes it difficult for officials to take action as part of bureaucratic sanctions. In some instances, the individuals involved are considered too powerful to deal with and thus sanctions are never enforced.

For Uganda's transport sector, the most frequently cited violation is non-adherence to procurement procedures. Reports by the Auditor General indicate that procurements are made without the PP Form 20, Local Purchase Orders (LPOs), Invoices, Delivery Notes (DNs), and Goods Received Notes (GRNs). Moreover, under force account, it is not uncommon to find records of receipt of procured items missing from the stores' ledgers. These and many other violations are

repeatedly raised by the Auditor General with very few cases being investigated and culprits convicted.

#### **3.4.4 Transparency in the Road Sector**

While Uganda as a country scores highly on transparency assessments such as the Open Budget Index, the road sector in particular remains mired in opaqueness. In September of 2013, Uganda became the fifth African country to join the Construction Sector Transparency (CoST) Initiative which aims at promoting transparency and accountability in the Construction Sectors of member countries. Despite commitments to accountability and transparency in the sector, information on the sector remains inaccessible in terms of both access and clarity. The situation is particularly bad at local governments where information of road works is very scanty. There is also concern about the integrity of the information on the roads sector, especially information on the condition of the road network. The road condition surveys are not consistently undertaken across the different institutions involved in implementation of road works. The implementing institutions and decision-making processes too remain inaccessible to the majority of stakeholders.

#### **3.4.5 Inadequate Supervision and Monitoring in the sector**

Attainment of satisfactory works is impeded by the absence of monitoring and evaluation (OAG, 2009). Through supervision and monitoring, the performance of duty bearers can be ascertained and sanctions or rewards imposed or conferred. Thus supervision and monitoring is very important for holding responsibility holders accountable. In Uganda's decentralized system, supervision can be technical or political depending on the nature of the actor undertaking it. All the five districts covered by the Engineering Audit (OAG, 2009) did not have work plans for scheduled monitoring and evaluation visits. The audit found that, only 35 per cent of the expected political and technical monitoring reports were availed. It also cited weakness in the supervision and monitoring of works contracts by UNRA. Lack of adequate capacity to undertake effective monitoring of multiple projects being implemented concurrently was identified as a major weakness in the sector.

#### **3.4.6 Coordination of sector activities**

There are three most acknowledged coordination issues in Uganda's road sector namely, namely: lack of joined up objectives and thinking across institutions, departments and agencies on transport issues (URF, 2010; Odongo, 2012), lack of integration between planning and delivery process across departments

due to lack of comprehensive project cycle guidelines (World Bank, 2010), and divergence between wider government objectives (economic, social) and strategic transport objectives (Kumar, 2002).

### 3.4.7 Corruption

Areas of public spending in which large infrastructural or other capital investments are undertaken, lend themselves more to rent-seeking activities by public officials (Sieber, 2012). As these commonly involve large, discrete contracts, they create opportunities for public officials to improve the chances of a private agent winning contracts, or to loosen regulatory burdens on the agent, in return for private payments to the official (Wales and Wild, 2012). Moreover, sectors in which public outlays are capital-intensive, and therefore offer greater opportunities to solicit and give bribes, such as infrastructure spending, are said to have relatively more efficient corruption technologies (Sieber, 2012; Kersebergen and Waarden, 2004).

According to Goloba and Booth (2009), the infancy of key organizations in and outside the road sector, and the increased budget to the sector pose corruption risks and challenges in the sector. Corruption is also possible because roads sector and projects have structural features that conspire to render the accountability mechanisms for budget processes ineffective or de facto absent, which in turn allows bureaucrats and politicians to strongly diverge from formal procedures with little penalty (Kersebergen and Waarden, 2004). Moreover, considerable evidence shows that most existing anti-corruption measures put in place appear to be curbing petty rather than grand corruption (Kenny, 2006).

A study on World Bank-financed projects showed that all bidders reported that they had to offer bribes in order not just win the contract, but also successfully implement it. "Bribes are usually between 10-15 per cent of the contract value, often recovered in the mark-up the bidder places on the unit prices of the procurement items" (Kenny, 2006:4). This is attributed to, in part, extremely long and tortuous procurement process. The process is governed by the current Ugandan PPDA Law and associated implementation regulations, the process of procuring a consultant or contractor takes 25 steps. That is to say, a typical time frame of 12 months; 10.5 months to procure and another 1.5 months required for them to mobilize (World Bank, 2010:31).

## 4 Assessment of Public Expenditure Governance in the Road Sector

It is important that any attempt at assessment of public expenditure governance is cognizant of the reforms in the road sector and addresses itself to the issues raised in the preceding chapter. This chapter describes **indicators and measurement** applied to the findings of the assessment for each of the five institutions assessed. Based on a critical review of over 90 indicators identified from review of literature and documents, ten specific indicators were selected for this study. The primary objective of the critical review of the indicators was to select optimal indicators that would cover as many principles of governance as possible. The ten indicators selected are linked to the principles of governance in the framework through six mutually enforcing attributes including: i) existence of policy guidelines including standards, ii) access to information by stakeholders, iii) use of objective criteria for resource allocation, iv) performance measurement and review, v) institution of corrective action including punitive measures, and vi) feedback management.

The indicators are presented in Table 5 alongside the source of the indicator. As already explained, preference was given to indicators already being used in the sector. The indicators are largely drawn from the Governance and Accountability Action Plan (GAAP) of the Road Sector Development Plan (RSDP 2), the World Bank's Transport Governance Indicators for Sub-Saharan Africa and Ministerial Policy statements for the Works and Transport Sector. Two of the indicators were not applicable to MoWT and UNRA. Table 5 also shows the strength or nature of the linkage each of the indicators have with the principles of governance used in the framework for assessing governance. The linkage is qualified as **primary** denoted (P) if the elements of the indicator are strongly linked with a principle of governance in the literature. For example, commitment and support to good governance and accountability is strongly linked to all the principles of governance in the framework. The linkage is **consequential** (C) if elements of the indicator have implications for the principle of governance. The linkage is **secondary** (S) if its implications for a principle of governance depend on specific assumptions or through linkages with other principles. Blank cells in Table 5 imply that the team could not directly link that indicator to the specific principle.

Table 5: Summary of Linkages between Indicators and Principles for Assessing Public Expenditure Governance

Indicators	Source of Indicator	PEG Principles of Assessment								
		Governance Inputs		Governance Processes			Governance Outcomes			
		Participation	Strategic Vision	Coordination	Transparency	Accountability	Control of Corruption	Effectiveness and Efficiency	Responsiveness	Equity
1. Commitment and support of governance and accountability in the Road Sector	Governance and Accountability Action Plan (GAAP) in RSDP 2	P	P	P	P	P	P	P	P	P
2. Measurement of performance of implementing agencies	Governance and Accountability Action Plan (GAAP) in RSDP 2	C	C	S	C	P	C	P	P	C
3. Measures to improve efficiency and effectiveness in the Road Sector	MoWT ministerial policy statement 2014/15		P	C	C	P		P	P	C
4. Management of procurement for works	Governance and Accountability Action Plan (GAAP) in RSDP 2		S	P	S	C	P	P	P	S
5. Handling feedback from the general public and other stakeholders	Governance and Accountability Action Plan (GAAP) in RSDP 2	P	C	P	S	P	C	C	C	P
6. Oversight in the Road Sector	Governance and Accountability Action Plan (GAAP) in RSDP 2		S	P		P	P	P	C	
7. Use of objective criteria in allocation of funds within the roads sub- sector	World Bank, Transport Governance Indicators for Sub-Saharan Africa		P	C	P	S	C	C	C	S
8. Consolidation of Sector Management Information	MoWT ministerial policy statement 2014/15			P	C	S	C	C	C	S
9. Disclosure of information on road works	World Bank, Transport Governance Indicators for Sub-Saharan Africa	P	S	P	P	P	P	P	C	S
10. Projection of funding requirements for road works and related activities (including supervision, monitoring, quality assurance etc.)	PEFA		P	P	P	S	S	S	C	

**Measurement** of the indicators follows the ordinal Red-Orange-Yellow-Green (ROYG) scale in which progressive levels represent better performance. The ordinal levels of the ROYG scale comprise a set of conditions that must be attained simultaneously and are presented under each indicator.

The sources of information used in the assessment include official documents of the institutions assessed as well as other institutions closely related to their operations of sources of information and the consultative meetings held with different actors in the roads sector. The evaluation of the evidence involves collaboration with information from the different sources. The main limitation to the analysis presented here is that the team was not able to hold consultative meetings with officials from the Ministry of Works and Transport and Uganda National Roads Authority despite several attempts to do so. These two institutions are therefore solely assessed on the basis of official documents obtained by the team.

#### 4.1 Commitment and Support of Governance and Accountability in the Road Sector

This indicator is derived from the Governance and Accountability Action Plan (GAAP) articulated in the Road Sector Development Program 3 (RSDP 2). The road sector as a whole and the implementing institutions need to be committed to good governance and accountability. This commitment should be represented in the policy guidelines and practices. It aims at ensuring that governance and accountability are mainstreamed in all sector and institution-related political activity, statements and reports. This indicator has been framed to specifically address issues of failure to provide information as required in the Access to Information Act (2005) by clarifying the obligations of the implementing institutions. It is envisaged that this indicator will strengthen access to information, transparency, participation and accountability in the road sector. This indicator is applicable to all the implementing institutions assessed. For districts which are at a lower level, the guidelines could be formulated by the MoWT, URF, MoLG. In the absence of such guidelines from above, the Chief Administrative Officer (CAO) could issue a directive to this effect. The proposed progression of the indicator on the ROYG scale is as follows:

-  **Basic (Red):** Existence of sector-wide and institutional policy guidelines on governance and accountability
-  **Intermediate 1 (Orange):** Sector-wide and institutional policies on governance and accountability include requirement for mandatory dissemination of information by key implementing institutions

**Intermediate 2 (Yellow):** Sector-wide and institutional policies include requirement for mandatory dissemination of information by key implementing institutions and clear description of key information to be disseminated by key implementing institutions

**Advanced (Green):** Visibility of the commitment and support to governance and accountability in reporting of implementing institutions such as the joint sector review, ministerial policy statement, annual reports, district development plans, etc.

#### 4.1.1 Findings of the assessment on commitment and support to governance and accountability in the Road Sector – Indicator #1

Policy guidelines for the road sector institutions generally commit to good governance, accountability and transparency. The National Transport Master Plan (NTMP) and the RSDP 2, which are the overarching policy frameworks for the sector, do commit to good governance and accountability. The strategic plan for the MoWT (2011/12 to 2015/16), the sector coordinating institution, pledges several attributes of governance including client focus, participation through partnerships and optimal utilization of resources. The Uganda Road Fund emphasizes prudence, transparency, integrity and value. The client charter of Soroti District also commits to principles of good governance. The general findings across the sector indicate that what is provided in the policy are guidelines with little, if no details, for operationalization of these in the sector as a whole and at institutional level. This study finds that policies often do not provide enough guidance on mandatory dissemination of information by the institutions. The information is supposed to be disseminated but this happens unevenly, at the discretion of institutions and officials. Publicly available reports of assessed institutions include information on transfers from the central government, budgetary allocations and performance. But information on revenue from other sources and processes remains scanty. It was reported during the consultative meetings that access to information of any public agency is through writing to the accounting officer, i.e. Permanent Secretaries, Executive Directors, Chief Administrative Officers, requesting for the information. The accounting officers have the prerogative of providing the information or denying the request depending on their discretion.

*“There isn't a single government report made that does not carry some elements of confidentiality, so government officials must use their discretion while granting access to information” (Respondent Mukono District).*

The issue of suspicion on the part of the public officials was raised as one of the grounds for withholding information. In their decision to grant or deny access to information, public officials have to contend with questions like who is requesting

for the information? Why do they seek the information? Would providing information be in breach of the secrecy oath they make upon joining public service?

While the Annual Joint Transport Sector Review provides information on performance on governance commitments in the sector, the districts feature minimally in these reports and they are not readily accessible. Also, the institutions do not individually report on their commitments to governance except the Uganda Road Fund in its Annual Report. While the report available on the website is by no means current (for FY 2009/10), it reports on performance against governance objectives in that financial year. Review District Development Plans did not yield much in terms of reporting on the commitment and support to accountability. The ratings of each of the five institutions assessed on commitment and support to governance and accountability is presented in Table 6 below.

**Table 6: Indicator #1 - Rating on commitment and support to governance and accountability by sector institution**

Institution	Rating	Summary of Evidence
MoWT	Orange	Sector and institutional policy guidelines address governance and accountability issues. While they include mandatory requirement to disseminate information, they do not explicitly define the information to be disseminated.
UNRA	Orange	Further, while the Annual Joint Transport Sector Review provides information on performance on governance commitments in the sector, the reports are not readily accessible. Also, the institutions do not individually report on their commitments to governance
URF	Yellow	Institutional policy guidelines address governance and accountability issues. The Programming and Funding Manual explicitly defines the type of information to be disseminated to stakeholders. While the annual reports contain information on achievements on governance and accountability commitments, the reports available on the website are very old, with the latest being for FY 2009/10.
Mukono	Orange	Sector and institutional policy guidelines address governance and accountability issues. While they include mandatory requirement to disseminate information, they do not explicitly define the information to be disseminated.
Soroti	Orange	The district performance reports and development plans are void of information on the commitments on governance and accountability contained in the policy guidelines.

The road sector in Uganda and in many other parts of the world has been influenced by the Road Management Initiative of the World Bank and other international governance practices. The road funds and the Construction Sector Transparency Initiative (CoST) to which Uganda accented to are all part of this international body of practice. The implementation of governance-related commitments articulated in the different policy documents is varied across implementing institutions for several reasons. First, is that some of the commitments do not cover the entire road sector; but may be specific to particular projects and driven by donors. However, many of the governance measures articulated at the central government level percolate to districts which are also important implementing agencies for roads. Second, is the incentive for these institutions to implement these measures.

The outstanding performance of URF on this indicator may be related to the fact that the institution is anchored in an international context in which the structure and operation of road funds is well articulated and is strong on governance practices. There is also a struggle over URF becoming a third generation fund which would make it autonomous and the custodian of revenues from road user charges. This has been resisted because it would imply a reasonable reduction of revenue available for other expenditure besides road maintenance in the budget. Apparently, the perception of how well URF is governed is regarded as important for advancement to third-generation status, at least internally. Third is the varied capacity of the institutions assessed to implement the commitments which is attributed to three interrelated factors including lack of requisite personnel in terms of staffing, skills and funding. Districts appear to be the largest victims of this capacity deficiency.

### **4.2 Measurement of performance of sector and implementing institutions**

This indicator was also derived from the GAAP of the RSDP 2. It is expanded to cover more implementing institutions in the road sector beyond the RSDP 2. The indicator is important for the achievement of organizational effectiveness and efficiency of the road sector implementing institutions which on aggregation will improve effectiveness and efficiency of the sector. The progression of the indicator has been framed to ensure that accurate performance information is available, accessible and that steps are taken to improve performance in the sector. The indicator will also contribute to improving accountability, transparency and coordination in the road sector. The indicator applies to all the implementing institutions assessed. The proposed progression of the indicator on the ROYG scale is as follows:

-  **Basic (Red):** Indicators of performance of sector and implementing agencies identified and performance targets set.
-  **Intermediate 1 (Orange):** Indicators of performance of sector and implementing agencies identified, performance targets set and systems to track performance exist.
-  **Intermediate 2 (Yellow):** Indicators of performance of sector and implementing agencies identified, performance targets set, systems to performance exist, performance of sector and implementing agencies reviewed and necessary actions taken.
-  **Advanced (Green):** Indicators of performance of sector and implementing agencies identified, performance targets set, systems to performance exist, performance of sector and implementing agencies reviewed, necessary actions taken and reported on publicly.

#### 4.2.1 Findings of the Assessment on Measurement of performance of sector and implementing institutions – Indicator #2

Measurement of performance of the road sector in general and the institutions assessed appears elaborate at least on the face of it. There are indicators of performance for the works and transport sector as well as the implementing institutions. The information on performance of the sector and implementing institutions is generated by the implementing institutions and communicated through multiple channels. The Government Annual Performance Review (GAPR) and its indicators for the works and transport sector is the basic tool for measurement of performance in the sector. The GAPR has three outcome areas for roads including: i) road network in good condition, ii) safe and efficient construction works, iii) safe efficient and effective transport infrastructure and transport services. It measures performance of vote functions under the works and transport sector including national roads maintenance and construction (UNRA), National and district road maintenance (URF) and District Urban and Community Access Roads (districts) to mention a few. The performance of each of the vote functions is measured by indicators of vote function outputs.

Other important performance indicators for the road sector, namely, the Joint Assessment Framework (JAF) are largely drawn from the GAPR indicators. The measures of performance used under the JAF focus on impact, headline sector results and performance issues. The key performance issues focused on in the JAF indicators include inadequate road maintenance, absorption capacity and value for money. Measurement of performance using JAF indicators is constrained by lack of information on some parameters not included in the GAPR which is the main source of information for this assessment. It is also not uncommon to find

project-specific performance measurement frameworks. For instance, the Road Sector Development Projects dedicate considerable efforts towards measuring performance. The performance measures and targets set in annual plans of the institutions covered are drawn from the broader sector performance measures and targets although, in some instances, they may not tally especially in relation to DUCAR.

Reporting performance of implementing agencies is through numerous channels, including the Integrated Financial Management Information System (IFMS), the Output Budget Tool (OBT) to the MFPED, quarterly performance reports to URF, Roads Rehabilitation and Maintenance Planning System (RAMPS) to the Ministry of Works and Transport. The Ministry of Local Government also assesses the performance of local governments. This multiplicity of reporting is resented by the reporting officers as it significantly adds on their workload.

*“There are very many reports that we have to send to government agencies some with similar information. This given staffing and other resource shortages at district level, causes fatigue arising from reporting. There is need to streamline the reports.”* Respondent, Soroti District.

It appears that, at the institutional level, the review of performance may be of little consequence due to absence of effective levers for the implementing institutions to take remedial action and limited discretion over funds and personnel. The practice is to collect and submit performance information to a higher office which may or may not take action. The actors up the ladder too have limited power to act on the performance information.

*“It is no longer possible to withhold funds to an agency over poor performance; government policy is to ensure that all funds are released as withholding funds would only hurt the service users and not the poorly performing officials”,* Respondent, MFPED.

The tendency of politics to override objective performance information in decision-making over roads also resurfaced during the assessment. This reduces the applicability of performance information to the institutions as well as the sector as a whole.

*“The decision to upgrade over 10,000 km of road to national roads was largely political. While some of the roads deserved because they connect national installations such as national parks district headquarters, there were others that were smuggled in though.”* Respondent URF.

There is also a problem of the integrity and accuracy of the performance information submitted by implementing institutions on their performance. In the absence of checks and balances, the validity of the information is highly questionable. There is hardly any kind of validation done to ensure the exactness of the information.

Repeated use of many of the systems used confers the ability to manipulate the data.

*“Sources of information on road condition include MoWT, UNRA, URF studies and sometimes there are inconsistencies and contradictions. Information from districts and urban authorities on road condition is very unreliable.”* Respondent, URF.

*“There are issues of verification of information related to the parameters used such as asset value, replacement cost, traffic volume road length etc.”* Respondent, URF.

At district level, the committees that are supposed to provide oversight over roads and therefore review performance at district level in addition to council committees are District Roads Committees. In both districts the DRCs had not met although they had been constituted. The consultative meeting with URF revealed some of the factors that inhibit the operation of DRCs.

*“The functioning of DRCs is in some instances affected by rivalries between Members of Parliament (MPs) and Local Council officials particularly the Chairperson due to local politics. In extreme cases the MPs boycott the DRC meetings.”* Participant, Consultative Meeting with URF.

The DRCs and Board of UNRA should be required to produce periodic reports of their activities which should be accessible to the public as one of the means of compelling them to be functional, accountable and transparent. The ratings of each of the five institutions assessed on measurement of performance of sector and implementing institutions is presented in Table 7.

**Table 7: Indicator #2 - Rating on measurement of performance of sector and implementing institutions**

Institution	Rating	Summary of Evidence
MoWT	Yellow	Indicators of performance of sector and implementing agencies and targets exist; there are various systems to track performance, albeit retrospective and duplicative in some cases. Review of performance takes place and required actions identified at sector level
UNRA	Orange	While indicators of performance of UNRA exist in various places, there is no indication of institutional-level review of performance besides the one under taken at sector level. An institutional annual performance report would be very useful in this regard. If such a report exists, the team was unaware of its existence.

Institution	Rating	Summary of Evidence
URF	Yellow	Indicators of performance of sector and implementing agencies and targets exist. There is an M & E framework for the institution and performance measures are reported on in the annual reports. There is however no public reporting on the actions taken on the basis of performance review.
Mukono	Orange	While indicators of performance of the two districts exist in various places, there is no indication of institutional-level review of performance besides the reporting on performance. Further, there was no indication of measures identified to improve performance by the districts.
Soroti	Orange	

The better performance of the Ministry of Works and Transport and URF on this indicator can be attributed to their mandate that involves oversight over a collection of implementing institutions. They are repositories of performance information of numerous institutions through reporting mechanisms. In terms of review of the performance the two institutions are privileged to have JAF and the URF board which can make decisions based on performance information. On the whole, however, review of performance at institutional level remains weak despite measurement of performance. The districts of Mukono and Soroti and UNRA hardly review performance internally and this could be linked to the limits of their discretion over certain matters.

### 4.3 Measures to improve effectiveness and efficiency in the Road Sector

This indicator was inspired by the observation that the measures of improving effectiveness and efficiency identified in the sector are usually not implemented. Also, the practice of identifying these measures is not consistent over time and among the sector institutions. The framing of the indicator is aimed at ensuring that implementing institutions continuously review effectiveness and efficiency with the objective of continuous improvement. The indicator will contribute to strengthening accountability, transparency, equity and strategic vision in the sector. This indicator too applies to all the implementing institutions assessed. For districts which are at a lower level, the guidelines could be formulated by the MoWT, URF, MoLG. In the absence of such guidelines from above, the Chief Administrative Officer could issue a directive to this effect. The proposed progression of the indicator on the ROYG scale is as follows;

-  **Basic (Red):** Guidelines provide for identification of efficiency and effectiveness improvement measures for the sector and implementing institutions.
-  **Intermediate 1 (Orange):** Guidelines provide for identification of efficiency and effectiveness improvement measures for the sector and implementing institutions and the respective measures periodically identified.
-  **Intermediate 2 (Yellow):** Guidelines provide for identification of efficiency and effectiveness improvement measures for the sector and implementing institutions and the respective measures periodically identified and reported on publicly.
-  **Advanced (Green):** Guidelines provide for identification of efficiency and effectiveness improvement measures for the sector and implementing institutions, respective measures reported on publically, explicit budgetary allocations made and specific actions taken to implement the measures.

#### 4.3.1 Findings of the Assessment on Measures to improve effectiveness and efficiency in the road sector – Indicator #3

Like performance measurement, measures to improve effectiveness and efficiency largely remain at the macro level, with little operationalization at institutional level. Reporting on effectiveness and efficiency appears to be a practice that has been adopted by implementing organizations. Increasing efficiency and improving effectiveness in service delivery of transport infrastructure and transport services is one of the key outcome areas for the works and transport sector. One of the common measures of efficiency in the road sector is outturn costs of different types of road works which has been put at \$800,000 per km for upgrading in rolling terrain, but remains higher than the average for Sub-Saharan Africa. Information to generate effectiveness and efficiency figures is available for the road sector, and is reported on by all the five institutions.

There are several policy interventions that have been adopted in the road sector as a means to improve efficiency and quality of works. The most notable of these is the introduction of DRCs which were supposed to contribute to quality and efficiency of works through providing oversight at district level. The other is the reversal of contracting out road maintenance with the reintroduction of direct labour operation for maintenance. The district council of Mukono pointed out that they had proved that this mode of delivering maintenance was more effective in terms of road length maintained per shilling.

*“Initially, UGX 400 million would only maintain about 25km under the contracting system out of the over 800km under the charge of Mukono*

*District. The district council resolved to buy a grader and started directly implementing maintenance works. The unit cost of maintenance under this system was fixed at UGX 500,000 per km (or 100 liters).” Mukono District Leaders’ Consultative Meeting*

The URF in a bid to improve the road length maintained per shilling has issued guidelines on unit costs for force account. The guidelines were the result of a study commissioned by URF. These changes notwithstanding, there was no evidence of continued evaluation of efficiency under force account by neither the districts themselves or URF and UNRA. Also, there are limitations to implementation of measures for improving efficiency due to strict budget constraints, differentiation of mandates. For instance, PPDA is from time to time required to review and issue new guidelines on performance. Districts may want to hire staff but are constrained by the ban on recruitment put in place as a measure of containing the wage bill. The other effectiveness and efficiency improvement measure commonly cited is financing of monitoring and supervision of works which is more compounded at district level.

*“The guidelines provide of only 4.9 per cent of the budget for operations of roads section at district level under which monitoring and supervision falls which is not enough. There should be a threshold instead as is the case with water.” Respondent, Soroti District.*

The ratings of each of the five institutions assessed on measures to improve effectiveness and efficiency of the five institutions is presented in Table 8.

**Table 8: Indicator #3 - Rating on measures to improve effectiveness and efficiency in the road sector**

Institution	Rating	Summary of Evidence
MoWT	Yellow	Whereas guidelines do not specifically require institutions to identify measures for improving effectiveness and efficiency, the practice has caught on at the sector level. Key sector policy documents and the Annual Joint Assistance Framework (AJAF) focus on the issue periodically and are reported on. It should be noted here that many of these reports are not publicly available though.
UNRA	Yellow	There is evidence of measures being taken to improve effectiveness and efficiency but they may not be based on objective information. Further, there appear to be limitations to the capacity and freedom with which agencies can implement interventions. In some instances, the interventions have to be undertaken by other agencies such as PPDA, MoWT for the case of UNRA and URF other than the institution in question.
URF	Yellow	It was also noted that many budget proposals for improving effectiveness and efficiency in the road sector are usually not fully funded.

Institution	Rating	Summary of Evidence
Mukono	Yellow	Measures to improve effectiveness and efficiency identified at district level and indicated in various district reports but the action is rarely undertaken due to lack of funds.
Soroti	Yellow	

Performance on this indicator requires prioritization of these actions because of their implications for performance of the institutions and the sector as a whole. Reporting on the measures can still be improved upon by making these more consistent and visible in the relevant institutional reports which is currently weak.

#### 4.4 Management of procurement for works

Most of the issues affecting utilization of funds, effectiveness and efficiency as well as corruption in the road sector are linked to procurement. Several actors in the sector recognize the challenges due to procurement in the sector and several reforms have been undertaken to improve procurement outcomes. This indicator too is derived from the GAAP articulated in RSDP 2 and is aimed at ensuring that there are clear procurement guidelines for the different contractual arrangements applicable for the roads sector and that contracts have measures for risk mitigation. Improving the score on the indicator will certainly require collaboration with PPDA. This indicator will contribute to strengthening of transparency, control of corruption and effectiveness and efficiency in the road sector. Use of this indicator is restricted to assessment of institutions primarily responsible for maintenance of the road network and therefore is not applicable to MoWT and URF. The proposed progression of the indicator on the ROYG scale is as follows;

-  **Basic (Red):** Existence of guidelines for procurement for works by implementing agencies under applicable arrangements (Public Private Partnerships, Private bidding, force account etc.).
-  **Intermediate 1 (Orange):** Guidelines for procurement of works by implementing agencies under applicable arrangements include provisions for risk mitigation.
-  **Intermediate 2 (Yellow):** Guidelines for procurement of works by implementing agencies under applicable arrangements include provisions for risk mitigation and procurement management systems for sector and implementing agencies include red-flagging system.
-  **Advanced (Green):** Guidelines for procurement of works by implementing agencies under applicable arrangements include provisions for risk mitigation and procurement management systems for sector and implementing agencies include red-flagging system and guidelines that allow implementing agencies to take action based on the red flags.

#### 4.4.1 Findings of the Assessment on management of procurement of works– Indicator #4

This indicator is only applicable to the three implementing institutions covered in the study, namely, UNRA, and the districts of Mukono and Soroti. There are numerous procurement guidelines applicable for the road sector determined by the source of funds and bidding method. The law designates PPDA as the competent authority on procurement in Uganda. Public agencies including local governments are required to designate a procurement unit which is also the secretariat for the respective contracts committees. The law empowers PPDA to set standards for public procurement and disposal systems in Uganda and ensure compliance. The World Bank and other funding agencies have also developed guidelines applicable to road works. This creates a plethora of applicable procurement guidelines for the implementing institutions. In 2014, a consolidated PPDA Act was enacted and it aimed at bringing under same cover all the procurement laws.

The procurement systems articulated in the guidelines continue to be the source of delays in the procurement processes. The major procurement issues for Uganda are to do with lengthy procurement processes due to lengthy cost variation approvals and reviews – administrative and judicial in nature, to mention a few. Several interventions aimed at stemming these have been implemented at institutional level including UNRA's Independent Parallel Bid Evaluation (IPBE). A consultant was also commissioned to develop a Hand Book of Alternative Procurement Procedures and Systems for UNRA.

The multiplicity of applicable guidelines notwithstanding, there is limited understanding of the guidelines among actors (Luyimbazi, 2014). This can be related to the rate at which the guidelines change, often giving no time for the actors to familiarize themselves.

*"The guidelines for provision of road works from different actors change frequently and at times may contradict."* Respondent, Soroti District.

In some instances, the procedures are changed without the guidelines, which leaves the actors in suspense and constrains decision-making.

*"Use of force account for road maintenance was initially reintroduced without adequate tooling in terms of graders and other machinery and the applicable policy guidelines. We were operating in uncertainty."* Respondent, Mukono District.

Further, the guidelines do not cover the entire spectrum of arrangements for delivery of works. Public Private Partnerships have been heralded as the solution to funding shortages in infrastructure development. So far the Kampala-Entebbe Express Way is the only road project undertaken under PPP arrangement but several

others are planned. The application of conventional procurement procedures to PPP projects may have profound implications for their effectiveness. It has also been observed that PPPs are constrained by their very nature different from traditional projects and hence applying conventional procurement procedures in many countries could potentially limit their effectiveness. In Uganda, the legislative policy environment is not conducive for PPPs to flourish. The Ministry of Finance has been spearheading the implementation of PPPs in Uganda. A legislation to provide for PPPs is in the offing. In the meantime, several frameworks guide PPPs, namely, the Public Private Partnership Frameworks Policy (2010) and the Public Private Partnership Guidelines for Local Governments.

The procurement guidelines are generally poised to minimise risk of the procuring institution. The PPDA Act and regulations are of the same spirit, as well as other project guidelines. The PPDA has put in place a Procurement Performance Management System aimed at improving efficiency of data collection and reporting on public procurement and disposal system in Uganda. The system, however, is largely retrospective and may not be very useful for risk mitigation. The World Bank funded Transport Sector Development Project (TSDP) 2009-2016 has an in-built procurement risk mitigation plan whose implementation is closely monitored.

The proposal to have an acceptable Management Information system for procurement has not been fully implemented. There is an E-procurement system that is under testing and should be finalized before the end of the year. There was no indication that the two districts had any semblance of functional procurement management information systems. The ratings of each of the three institutions assessed on management of procurement of works presented in Table 9.

**Table 9: Indicator #4–Management of Procurement of Works**

Institution	Rating	Summary of Evidence
UNRA	Yellow	Guidelines for procurement of works by implementing agencies exist although from various sources. The guidelines generally describe the risks and risk mitigation measures. The Procurement Management Information Systems (PMIS) being piloted have in-built red-flagging systems. It is however not clear whether these measures are applied to all projects. There was also no evidence of actions being taken based on this red-flagging system.
Mukono	Orange	Guidelines for procurement of works by local governments exist and they include some measures for risk mitigation. There was no evidence of existence and use of Procurement Management Information by both districts.
Soroti	Orange	

The UNRA fares better than the two districts on this indicator due to conversely greater attention procurement by this institution attracts from all actors and stakeholders. With over 50 per cent of the funds for road works allocated to UNRA, all eyes are on its procurement systems. The existence of the PMIS, though nascent, has not stopped botching of procurements and later contract implementation. It appears, at least on the face of it, that procurement management is better under projects where donors have more direct control of donors compared to projects where their influence is limited. The donors or development partners as they are commonly referred to are serious about procurement management. They have a wealth of knowledge and experience in the area to draw from and are resolute on conforming to guidelines.

The two districts whose road works are largely funded by the government are exposed to all the shortcomings of Uganda's procurement system and there is a general feeling that procurement at this level is not accorded the same level of interest as UNRA. The information entered into PPDA's PPMS is viewed as one of those reporting rituals with slight repercussions, if any.

#### 4.5 Handling feedback from the general public and other stakeholders on roads issues

Handling feedback by institutions is an important governance issue. Handling of feedback by institutions is related to responsiveness and has been found to impact on the morale of citizens to participate in planning processes (OECD, 2001). This indicator was derived from various sources including the GAAP in RSDP 2. The indicator is aimed at ensuring the implementing institutions systematically process feedback from the general public and other stakeholders and are held to account for how they handle feedback. This indicator is applied to all the institutions covered in this assessment. The proposed progression of the indicator on the ROYG scale is as follows;

-  **Basic (Red):** Existence of well-defined mechanisms for receiving and processing feedback from the general public and other stakeholders on roads issues.
-  **Intermediate 1 (Orange):** Existence of well-defined mechanisms for receiving and processing feedback from the general public and other stakeholders on roads issues and agencies including designation of responsible offices for handling feedback.
-  **Intermediate 2 (Yellow):** Existence of well-defined mechanisms for receiving and processing feedback from the general public and other stakeholders on roads issues and agencies including designation of responsible offices for handling feedback and implementing agencies periodically reporting on handling of feedback.

**Advanced (Green):** Existence of well-defined mechanisms for receiving and processing feedback from the general public and other stakeholders on roads issues and agencies including designation of responsible offices for handling feedback and implementing agencies publicly reporting on handling of feedback periodically.

#### 4.5.1 Findings of the assessment on handling feedback from the general public and other stakeholders on roads issues – Indicator #5

The systems for handling feedback vary across the five institutions, with some similarities among some but not all. The more autonomous UNRA and URF have more developed systems for handling feedback characterised by designation of units responsible for receiving and responding to feedback from the general public which are in the roads sector. The units responsible for handling feedback at UNRA is the Corporate Communications Unit, while at URF the Corporate Services Division is charged with this function. The two institutions have communication strategies for systematically gathering feedback.

*“Handling of feedback at URF is guided by our communication strategy. The Communication office is the focal point for all public communication. The office disseminates information through newspapers, letters and website to mention a few. In some instances response to feedback may delay due to the volume of work”.* Respondent, URF.

The URF conducts periodic Road User Satisfaction Surveys (RUSS) as part of its efforts to solicit feedback from road users. The feedback from the RUSSs is applicable to all road sector agencies. The two institutions also exhibit greater use of Information Communication Technology (ICT) in their handling of feedback. The two institutions have provided a slot for lodging feedback on their websites. While UNRA has designated lines on 031-223311/113 and 041-4318111/11. It should be noted that on all occasions, we were not able to get through on any of these lines. The sense is that these may not necessarily be dedicated lines.

The Ministry of Works, Mukono District and Soroti District have less defined systems for handling feedback. The institutions have multiple channels for receiving feedback with no clear system for processing and responding. It appears responding to feedback is reserved for the accounting officers including, the Permanent Secretary for Ministry of Works and the CAOs for the districts, who may instruct any other officer to respond. Both Mukono and Soroti districts have no websites but rely on interfaces with stakeholders to receive and respond to feedback. These interfaces usually occur at *barazas* and other accountability meetings at district and sub-county levels. The *Barazas* are a presidential initiative that was adopted in 2009 to create a platform for the citizens of Uganda to monitor

and demand for accountability of the use of public resources in the delivery of services at local government level.

*“During the barazas, the citizens raise service delivery issues with district leaders including technical officials and politicians to which they respond. The meetings are used to get feedback from citizens and providing feedback.”* Respondent, Mukono District.

*“Citizens provide feedback to their leaders during meetings such as barazas, community meetings and any other gatherings. The leaders usually respond to these issues depending on their knowledge of the issues.”* Respondent, Soroti District.

There was no indication that any of the five institutions assessed, reviewed and reported on handling of feedback. The ratings of the institutions assessed on this indicator are presented in Table 10.

**Table 10: Indicator #5—Handling feedback from the general public and other stakeholders on roads issues**

Institution	Rating	Summary of Evidence
MoWT	Red	Mechanisms for receiving and processing feedback from general public not well defined although there is a designated office for handling public relations.
UNRA	Orange	Unit for handling feedback designated and mechanisms for handling feedback defined in institutional communication strategy. The institutions however do not report on handling of feedback.
URF	Orange	
Mukono	Red	Mechanisms for receiving and processing feedback from general public not well defined; several avenues are used and it is not clear who is responsible for processing feedback outside meeting situations.
Soroti	Red	

Handling of feedback should be a deliberate effort to which resources should be dedicated. The institutions should define the mechanisms to be used designate units in charge of handling feedback. Both UNRA and URF are institutions set up following new public management paradigms in which public institutions take on some characteristics of private organizations. There is no doubt that the two mind about their branding and public relations more than the other three institutions. Apparently, the set-up of these institutions takes interfacing with the general public into account. They are also more amenable to using ICT advances in managing feedback. The districts on the other hand have largely remained traditional public sector entities with little regard for their outlook except where it has a bearing on the image of personalities within the administration. The districts are further constrained by capacity issues related to shortage of funding and technical

expertise on the one hand, and institutional structure arrangements on the other. The issue of holding the designated units responsible for feedback to account has not received much attention in the communication strategies of UNRA and URF.

## 4.6 Oversight in the Road Sector

Oversight should ensure that there is smooth implementation of activities by implementing institutions. Oversight can be at various levels. For the road sector in Uganda, the ministry of works and transport is charged with oversight over the sector. The road sector is faced with challenges related to oversight, with some respective oversight bodies not being constituted or remaining non-functional. This indicator aims at ensuring that there is effective oversight of the implementing institutions in the road sector. The indicator is applied to all institutions covered by the assessment and contributes to strengthening accountability and effectiveness and efficiency in the road sector.

The proposed progression of the indicator on the ROYG scale is as follows;

-  **Basic (Red):** Guidelines provide for independent oversight over implementing institutions.
-  **Intermediate 1 (Orange):** Guidelines provide for independent oversight over implementing institutions and oversight bodies for sector and implementing institutions are constituted.
-  **Intermediate 2 (Yellow):** Guidelines provide for independent oversight over implementing institutions and oversight bodies are constituted and functional.
-  **Advanced (Green):** Guidelines provide for independent oversight over implementing institutions oversight are constituted, functional and actions taken on their recommendations/resolutions.

### 4.6.1 Findings of the Assessment on Oversight in the Road Sector – Indicator #6

Oversight is synonymous with supervision and can be described as a general review of performance including the determination of institutional objectives, activities and performance targets. It is performed by bodies, units and may take the form of processes that supervise and provide a watchful eye to an organization. Oversight elements include audits, evaluation, monitoring, inspection, investigation, among others. It essentially helps an organization enhance its effectiveness, productivity, and integrity. In this study, independent oversight is described as oversight by a unit, institution, body whose actions do not impact on the outcome of the institution or unit it oversees.

Oversight in the road sector can be categorized under political and technical oversight. At the helm of political accountability are the president and the parliament. The Constitution states that ministers are accountable to the president. The offices of the President and the Prime Minister exercise oversight over government agencies through various processes such as the GAPR. Other laws such as the Public Finance Bill require ministers and accounting officers to account to parliament for funds allocated from the Consolidated Fund. The decentralization policy charges the ministry of works and transport with technical oversight of the road sector. The Transport Sector Working Group provides oversight and is a coordinating centre for the sector. The ministry of finance too provides oversight in relation to the use of public funds. In many cases, however, political oversight confluences with technical oversight. It is not uncommon to find technical processes such as the Auditor General's report providing political oversight institutions with the required information to undertake their mandate.

The Uganda National Roads Authority and URF have boards that are supposed to provide oversight. The boards periodically review performance and their powers, roles and responsibilities are articulated in the laws governing these institutions, including the UNRA Act and URF Act. The independence of these two boards has been the subject of much discussion because of how the members are appointed. Both laws empower the respective ministers to appoint members to the board subject to the approval of parliament and cabinet for UNRA and URF respectively.

At district level, political oversight is provided by the council and the Resident District Commissioner (RDC) who is the representative of the President in the district. Other units providing oversight for the road sector include the District Roads Committees (DRCs), District Contracts Committees (DCCs). By the time of the study, DRCs in Mukono and Soroti districts had been reportedly constituted but had not held a single meeting.

*"While the DRC was constituted, no meetings have been held because there is no sitting allowance."* Respondent, Mukono District.

Technical oversight on roads is provided to districts by DUCAR department of the MoWT. It can be argued that such oversight is not independent because DUCAR actions influence outcomes at district level. In some cases, the districts blame the MoWT for not providing the required support.

*"Communication with Ministry of Works is one way from us to them. The only time we meet with Works officials is during the regional budget conferences. At times they do not even show up at these meetings."* Respondent, Soroti District.

Table 11 shows the rating of institutions on Oversight.

**Table 11: Indicator #6–Oversight in the roads sector**

Institution	Rating	Summary of Evidence
MoWT	Yellow	Guidelines provide for a wide range of oversight institutions over the ministry of works including political and technical oversight. This oversight however is not holistic and in most cases focuses on specific aspects as opposed to the ministry as a unit, e.g the IGG focuses on the conduct of government workers, while the Auditor General focuses on the use of public funds. The other applicable oversight processes, such as JAF, are sector-wide and have limited focus on the Ministry of works as an institution. There are challenges related to the functionality of oversight for the MoWT as an institution, i.e oversight for MoWT is a macro level (in a highly aggregated structure) and remains largely political oversight.
UNRA	Green	The laws creating UNRA and URF provide for independent boards entrusted with governing authority and are charged with reviewing of performance of the institutions. The boards regularly meet and both institutions are known to implement recommendations of their boards. The issue of their independence will surely continue to be a contentious one because of how members are appointed.
URF	Green	
Mukono	Yellow	Guidelines provide for a wide range of oversight for roads departments at districts including political and technical oversight. Oversight by MoLG, CAO, Council and RDC are considered holistic at district level, while the DRCs, MoWT, and internal audit apply to specific aspects. In Mukono and Soroti councils rarely make recommendations on roads whose activities are generally considered very technical for the council.
Soroti	Yellow	

The differentiating factor on oversight of the institutions covered is the existence of a single body mandated to provide oversight over an institution as is the case with UNRA and URF. The boards review performance of the institution as a whole, with emphasis on failure to carry out duties, preservation of discipline, inefficiency and poor productivity. Oversight over the two institutions is first by their respective boards and then in comes the array of the other oversight arrangements which include political and technical personnel. Independent oversight for MoWT, Mukono and Soroti districts is through a set of loosely connected processes by different actors. The processes are usually ad hoc depending on need or suspicion of violations and do not focus on the institution as a whole but rather address specific elements. Audits are an example of non-comprehensive oversight. They focus on utilization of funds and may not focus on discipline and other integrity issues.

## 4.7 Use of objective criteria in allocation of funds within the road sector

Allocation of funds is very important for the effectiveness and efficiency of the road sector. Use of objective criteria for allocation of funds is one of the ways of maximizing outputs from the limited resource envelope. In Uganda, the road sector is dogged by problems of inadequate funding for road maintenance and politicization of road works. Implementing agencies often blame inadequate funding for not delivering on their plans. Use of objective criteria will make it possible to hold these institutions accountable for the meagre funds they receive. This indicator aims at ensuring that allocation of funds in the road sector follows objective and verifiable criteria. The indicator was adopted from the World Bank's Transport Sector Governance Indicators for Sub-Saharan Africa (2013). The indicator will contribute to improving transparency, accountability, control of corruption and enhancing equity in the road sector. The indicator also allows flexibility by recognizing that, in some instances, exceptions have to be made in allocation of funds, but requires that institutions justify the deviation and also explain the alternative basis used. This indicator is applicable to all institutions covered by the assessment. However, improving performance will require collaboration with MoLG, PPDA, MFPED and other institutions. The proposed progression of the indicator on the ROYG scale is as follows:

-  **Basic (Red):** Sector and implementing institutions have clear and objective criteria for allocation of funds for the Road Sector.
-  **Intermediate 1 (Orange):** Sector and implementing institutions have clear and objective criteria for allocation of funds and up to date information required for application of the criteria exists.
-  **Intermediate 2 (Yellow):** Sector and implementing institutions have clear and objective criteria for allocation of funds, up to date information required for application of the criteria exists and application of the criteria can be verified.
-  **Advanced (Green):** Sector and implementing institutions have clear and objective criteria for allocation of funds; up to date information required for application of the criteria exists, and where the criteria are not followed, a justification is provided together with the alternative basis of allocation used.

#### 4.7.1 Findings of the assessment on use of objective criteria in allocation of funds within the road sub-sector – Indicator #7

Allocation of resources in the road sector occurs at multiple levels. The resource envelope for the sector is determined at the first level. There is a consultative process through which budget priorities are determined. This is largely a political decision depicting government prioritization of roads. The decision in part takes into account first-call functions such as arrears and wages on the one hand and expenditure drivers related to government objectives including unit costs for road works. The sector working groups too use these parameters to determine resource allocations within the sector. Ministries, departments and agencies (MDAs) are provided with Indicative Planning Figures (IPFs) in which budget constraints are communicated. The allocative choice at institutional level is to allocate the resource envelope across different mandate activities and departments. It appears that allocation at institutional level uses a mix of objective and subjective criteria.

For UNRA, market conditions impact on the allocations -- for instance the unit cost of road works including supervision costs. It is not clear what criteria are used to allocate funds between upgrading roads and maintenance of the existing stock of road. Persistent mismatch between the two is a point of concern in the country as costs due to maintenance backlog rise almost exponentially and the condition of roads deteriorate further.

Road Fund allocation methods can be classified into two broad frameworks, namely, needs-based method and formula-based (URF, 2012). Under needs-based method, fund allocation approach is determined by the cost of treatment works for pavement deficiencies. The formula-based method is applied by fixed ratios or indices determined through negotiations, consultations or mathematical formulae. The formulae allocate funds to routine and periodic maintenance of public roads including National Roads (62.63%) and DUCAR (32.64%). There are formulae for allocation among DUCAR agencies. The rest goes to operation of the authority (2.29%), administrative expenses of the fund (1.68%), research in road works (0.33%) and other activities determined by the board (0.43%). URF has expressed misgivings about the accuracy of the information on the parameters used in allocation among DUCAR agencies, including population, condition of the road network and surface area, among other things.

*“Data used by URF in deriving allocations is from multiple sources including Uganda Bureau of Statistics, MoWT, Districts etc. There are challenges with getting accurate and reliable data. Sometimes there are inconsistencies and even contradictions in the data”.* Respondent, URF.

The districts using the Rehabilitation and Maintenance Planning System (RAMPS) which uses the Annual District Road Inventory Survey (ADRICS) information can determine; budget requirements for district road maintenance works including spot repair and rehabilitation works. The RAMPS enables District Engineers to come up with Annual District Road Maintenance Work Plans (ADRMWP). There is a problem related to the reliability of the information used in the RAMPS given that districts do not carry out the ADRICS every year and most have obsolete information. Districts also face a dilemma related to which costing guidelines to use. The URF also issued guidelines on rates to be used by districts which may not be consistent with what is generated by the RAMPS. Table 12 shows the rating of institutions on the use of objective criteria in the allocation of funds.

**Table 12: Indicator #7–Use of objective criteria in allocation of funds within the Road Sector**

Institution	Rating	Summary of Evidence
MoWT	Red	Criteria for allocation of funds within the works and transport sector not clear. It appears to be a combination of past trends and negotiation among sector agencies. The criterion used to allocate funds at the sector level is not explained in the key sector documents such as Budget Framework Papers, the Ministerial Policy Statement and Annual Sector Performance Reports.
UNRA	Red	Criteria for allocation of funds particularly between up-grading and maintenance not clear although needs-based method is used in allocation of funds to different projects.
URF	Orange	Criteria for allocation of funds across different agencies exist and are explained in publicly accessible documents such as the URF Programming and Funding Manual, the One-Year Road Maintenance Plans (OYRMPs), to mention a few. The information on parameters used, however, is unreliable.
Mukono	Orange	Criteria for allocation of funds exist for road maintenance which is the mainstay of district road works exist. Although the criteria are not explained in publicly accessible district documents such as the Budget Framework Paper and Annual District Performance Reports, they are explained in URF documents. The information on the parameters is unreliable and the use of the criteria is highly in doubt.
Soroti		

At sector level, the criteria allocation of funds to different functions, especially between maintenance and road construction is not clear. While institutions downstream do have, they are dogged by lack of reliable information on the applicable parameters. Even information that is supposed to be generated by the agencies themselves such as the length and condition of road is unreliable. It is expected that a study commissioned by the Japan International Cooperation Agency (JICA) will provide more reliable information on district roads in Ugandan particularly length and condition.

## 4.8 Consolidation of Road Sector Management Information

Without systems for consolidating information, institutions are unable to effectively utilize information collected for use in decision-making. The limited use of formulas and other criteria for allocation of funds in the sector was reportedly curtailed by availability of accurate information. This indicator aims at integration of road sector management information and timely generation of accurate information for decision-making. While this indicator is applicable to all institutions covered by the assessment, improving the scores will require collaboration with other institutions including MFPED, MoLG and OPM, among others. This indicator will greatly improve transparency and accountability in the sector. The proposed progression of the indicator on the ROYG scale is as follows:

-  **Basic (Red):** Sector or institution does not have Management Information System for roads.
-  **Intermediate 1 (Orange):** Management Information System for sector or institution exists.
-  **Intermediate 2 (Yellow):** Management Information System for sector or institution exists and has up to date information.
-  **Advanced (Green):** Management Information System for sector or institution exists with up to date information and specific information from the system is availed to the public through appropriate means.

### 4.8.1 Findings of the assessment on consolidation of Road Sector Management Information – Indicator #8

A review of performance reports of the institutions covered revealed numerous disjointed sets of information compiled by the implementing institutions. At sector level, there was no evidence of existence of a management information system for consolidation of this information by MoWT and how the information is used in decision-making. It appears that financial information from the OBT and IFMS remains separate from procurement and technical information with little opportunities for consolidation.

The UNRA has put a lot of effort in the consolidation of information including setting up the Integrated Contracts Management System (ICMS). The ICMS is a programme portal system that provides dashboard-style information management. The system is used for projecting funding requirements, scheduling and tracking multiple projects. The ICMS is supposed to confer the following benefits to UNRA, namely: effective project document management, ease monitoring and tracking

and systems integration, i.e. allow integration and communication between various systems using different software (GIS and CAD).

The URF reportedly has an in-house IFMS with little technical information, maybe because they do not need it as theirs is largely funding. The districts of Mukono and Soroti compile information for reporting purposes. While there are some similarities across the information collected, there are some differences that would be harmonized under consolidation of information. The districts also have a Local Government Information Communication System (LOGICS). The implementation of LOGICS has been marred by several challenges including inadequate funding, poor ICT infrastructure and unreliable power supply, among other things.

The position of government seems to be that the OBT should be modified to include more information so that it serves interests of more actors. The idea is to make the OBT the primary Management Information System for government. Table 13 shows the rating of institutions on consolidation of management information for roads.

**Table 13: Indicator #8–Consolidation of management information**

Institution	Rating	Summary of Evidence
MoWT	Orange	No evidence of existence of a comprehensive Management Information System for road sector although downstream institutions have varied management information systems. The RAMPS which is housed in the MoWT does not cover all aspects of management information for roads, particularly procurement and expenditure information. While these systems exist in different places -- PPDA (Procurement Performance Measurement System-PPMS), and MFPED (OBT and IFMS), there is no arrangement for consolidating this information into useful planning information in the road sector.
UNRA	Yellow	The institution has Management Information System contracts as well as procurement. There are indications in the documents that suggest the systems have up to date information on most on-going road projects. There is information that is potentially generated from the MIS that is available to the general public, particularly on expenditure and progress, number of administrative reviews, etc. The information in the public realm is very aggregated, scanty and not consistent in terms of how frequently it is released.
URF	Green	There is a specialized IFMS that is used by the institution the system manages information from implementing institutions including UNRA and districts and municipalities. The information from the system is used to produce the OYRMP and contributes to the Works and Transport Sector Performance Report. The OYRMP, though limited in hard copy availability and circulation, is also available on the website. The reports on the website, however, are many years old and are not up to date.

Institution	Rating	Summary of Evidence
Mukono	Orange	In the two districts, there was no evidence of existence of systems for consolidation of the Management Information collected for reporting purposes into useful information for planning. The information remains separate and it includes IFMS (only Soroti District), OBT, ADRICS and RAMPS. The information is apparently passed on to higher levels with little use at district level.
Soroti	Orange	

It appears that the ministry relies on URF and implementing institutions for collection of information but does not have systems for consolidating this information. The districts, on the other hand, collect and pass on this information to different actors in the sector usually as part of reporting and planning. There are no attempts to consolidate this information at district level and thus systems for this purpose are largely absent. The UNRA and URF, on the other hand, have well developed management information systems. It is, however, surprising that even with the management information systems in place, UNRA is still riddled with procurements and contracts gone bad.

#### 4.9 Disclosure of procurement information on road works and related activities

This indicator specifically focuses on disclosure of information on road works and related activities. The indicator is derived from the World Bank's governance indicators and it aims at facilitating external scrutiny of road works and related activities. The indicator will contribute to promoting transparency and accountability in the sector. This indicator is restricted to institutions primarily responsible for maintenance of the road network and therefore is not applicable for MoWT and URF. The proposed progression of the indicator on the ROYG scale is as follows:

-  **Basic (Red):** Guidelines require implementing institutions to disclose specific procurement information on road works (including plans, procurement [bidding opportunities, contract awards, and data on resolution of procurement complaints] and progress).
-  **Intermediate 1 (Orange):** Guidelines require implementing institutions to disclose specific information on road works and implementing agencies have systems to generate reliable procurement information on road works.
-  **Intermediate 2 (Yellow):** Guidelines require implementing institutions to disclose specific information on road works and implementing agencies have systems to generate reliable procurement information on road works and procurement information is consistently availed to the general public through appropriate means.

**Advanced (Green):** Guidelines require implementing institutions to disclose specific information on road works and implementing agencies have systems to generate reliable procurement information on road works, procurement information is consistently availed to the general public through appropriate means and sanctions for non-disclosure of required procurement information exist.

#### 4.9.1 Findings of the assessment on disclosure of procurement information on road works and related activities Indicator #9

There are several guidelines for disclosure of information by government agencies including the Bill of Rights in Chapter Four (4) and Article 41 of the Constitution of the Republic of Uganda (1995), the Access to Information Act (2005), PPDA Act (2003) and its regulations and development partners' procurement procedures. The Access to Information Act (2005) provides for fulfilment of the sacrosanct right to access to information enshrined in the constitution. The Public Procurement and Disposal of Public Assets Act (PPDA) specifically addresses the issue of display of procurement information by procuring and disposing entities on the procurement and disposal noticeboard as well as websites. The PPDA Act and its regulations spell out the information that is supposed to be displayed and in some places the duration of the display. The tender portal on the PPDA website presents information on tenders for several road works by UNRA, districts and municipalities.

The UNRA has an e-procurement system whose aim is to simplify procurement processes and compliance demands with the PPDA Act and regulations and development partners' procurement procedures. The e-procurement system is expected to result into: cost saving, better responsiveness and increased efficiency. The system has been used to produce, albeit inconsistently, aggregated information on procurement including number of administrative reviews which have been indicated to have come down since the introduction of the Independent Parallel Bid Evaluation (IPBE). Procurement systems at the district are largely manual, involving a lot of paper work.

*"We do not have an electronic system for managing procurement information at the district. We get information from our records and input it into the PPMS which is linked to PPDA's tender portal". Respondent, Soroti.*

The PPDA tender portal was appreciated for its capacity to enable districts minimize the cost incurred due to advertising. The districts can use relatively little space to advertise tenders and display details on the tender portal. It is also an important place to display information for districts in the absence of websites as is the case

with Mukono and Soroti districts. Also, due to lack of exclusive noticeboards for displaying procurement information at the two districts, procurement information displayed was mixed up with all other information on noticeboards with some hidden from view by newer postings.

The sanctions for refusal to display procurement information as set out in the PPDA Act (2003) include imprisonment, fines and administrative actions. Section 95 of the Act provides for a fine of 120 currency points or imprisonment for not more than five years or both; while the Access to Information Act (2005) provides for a fine not exceeding 240 currency points or imprisonment for not more than three years or both. The administrative actions are largely contained in the PPDA regulations and they include reprimands, interdiction and dismissal. Table 14 below shows the rating of UNRA, Mukono and Soroti districts on disclosure of procurement information on road works and related activities.

**Table 14: Indicator #9–Disclosure of procurement information on road works and related activities**

Institution	Rating	Summary of Evidence
UNRA	Green	The requirements for UNRA to disclose specific information on road works and related activities are contained in various laws and guidelines. There is an e-procurement system for management of procurement processes and information. Information on procurement is accessible to the public through the UNRA website under tenders. Applicable sanctions for non-compliance with requirement to display procurement information too exist.
Mukono	Orange	Requirement for local governments to disclose specific information on road works and related activities are contained in various laws and guidelines. Both districts, however, did not have systems to generate reliable procurement information on road works but rather provided information for display on portal. The PPDA's tender portal, may be accessible to very few people in these districts.
Soroti		

Despite the existence of the UNRA e-procurement together with the tender portal of the PPDA, problems with procurement linger on. The much-publicized Katosi road is an epitome of procurement gone bad. The primary question in the public domain is how could it have happened? The answer to this question is largely to do with who is watching the procurement processes and whether or not sanctions for non-compliance are enforced.

The absence of a system for managing procurement information at Mukono and Soroti districts PPDA's PPMS makes access to information on procurement at that level difficult particularly for people without access to the internet.

## 4.10 Projection of funding requirements for road works and related activities

Projection of funding requirements is important for planning any activity. There are challenges related to changing costs in the sector which negate the usefulness of plans of implementing institutions. Projection of funding requirements should take into account the expected revenues and associated risks. This indicator aims at ensuring that plans of implementing institutions are realistic, cover all funding sources and are aligned to the schedule of releasing funds. Under Uganda's system, funds are released on a quarterly basis for the most part. This indicator will strengthen strategic vision, transparency, control of corruption and effectiveness and efficiency in the sector as shown in Table 5 alongside other indicators and the principles of governance they address in the assessment. The indicator too applies to all the institutions covered in this assessment. The proposed progression of the indicator on the ROYG scale is as follows;

-  **Basic (Red):** Sector and implementing institutions have detailed medium-term to long-term plans for road works and related activities and projections for funding from different sources.
-  **Intermediate 1 (Orange):** Sector and implementing institutions have detailed medium-term to long-term plans for road works and related activities, projections for funding from different sources and work plans aligned to quarterly schedules for disbursement of funds.
-  **Intermediate 2 (Yellow):** Sector and implementing institutions have detailed medium-term to long-term plans for road works and related activities, projections for funding from different sources and work plans aligned to applicable disbursement schedules of funds from all major sources including donors.
-  **Advanced (Green):** Sector and implementing institutions have detailed medium-term to long-term plans for road works and related activities, projections for funding from different sources and work plans aligned to applicable disbursement schedules of funds from all major sources including donors and provisions are made to address emergencies

### 4.10.1 Findings of the assessment on projection of funding requirements for road works and related activities - Indicator #10

Projection for investment for the Road Sector at a macro level is shown in several plans including the National Transport Master Plan (NTMP) and the Road Sector Development Plans (RSDP-1 to RSDP-3) and District, Urban and Community Access Roads Investment Plan (DUCARIP) 2008 – 2018. At institutional level, the

medium-to-long-term plans also show projections of the required investment. The UNRA strategic plan 2008/9 to 2012/13 shows the projected investment required over this period. The fund presents expenditure forecasts as required in the Act. However, the horizon of the forecast is one financial year, which gives the DAs a very short time to carry out subsequent planning. Quarterly forecasts are also provided to DAs. There are no measures to address emergencies. Special works including emergency works are covered from agency programme adjustments which are unpredictable.

Mukono District fares better than Soroti on this indicator. The District Development Plan (DDP) for Mukono projects of road activities for the 5 years (2010/11—2014/15) of the plan including: (i) the length (km) of both district and community access roads to be maintained and rehabilitated; and (ii) the estimated cost (IPFs) and associated sources of funding (URF, CAIIP, PAF & LGSMD). However, the plan only aligned one FY (2010/11) annual work plan to quarterly schedules for funds disbursement.

Also, emergencies are not catered for in the DDP. Overall, the practice, according to one key informant (technocrat) at the district, is to refer emergencies to the line ministry of disaster preparedness for a solution.

*“Since the ministry has no representative department under the local government structure. We usually appeal to the Ministry of Disaster Preparedness”* Respondent, Soroti.

Similarly, lower local governments do not plan for calamities but simply refer them to the District Disaster Management Committee (DDMC) which, most likely, functions as a conduit through which disasters are channelled to the line ministries for action. For the roads in particular, the district makes culverts which were reported as the major emergency need in the Road Sector. While this enables the district to cope with, but not necessarily manage, an emergency situation, participants in a consultative meeting held in one of the study sub-counties complained of lack of culverts to fix CARs in three needy parishes.

The DDP has a good projection of road works activities, at least for the first FY 2011/12 of the 5-year development programme (2011/12—2015/16). This projection includes district/ community access road projects aligned to: targeted length (km), source of funding, and total cost though not split between quarterly projections. For the rest of the four FYs (2012/13—2015/16), there is too much aggregation. For example, there is no detail shown on annual road projects—instead, the total length for each type of road works activity (routine maintenance, periodic maintenance and rehabilitation) is summed up and presented. Also, there are no cost estimates, not even projections for sources of funding.

Regardless of the foregoing, the district being prone to disasters including floods and droughts, the DDP incorporates a ‘district disaster management plan’, coordinated by a District Disaster Management Committee (DDMC), to handle such emergencies. Floods, for example, do not only destroy dwellings and food crops, but also destroy district feeder roads and community access roads infrastructure exhibited in form of gullies, potholes, and broken culverts. While the DDP is clear on how and by whom disaster management issues are handled, the district councillors who attended the consultative meeting asserted (surprisingly) that the district council is not mandated to budget for emergencies, more so since the ministry of disaster preparedness has no representative department on the ground. On the other hand, at the lower local government level, it was reported that emergencies are budgeted for in the sub-county action plans [this matches with the district disaster management plan] though the allocations are usually very trifling, as remarked by one participant during the sub-county consultative meeting.

*“In our budgets we plan say for around UGX 200,000 for emergency, but what do you do with this kind of money?”* Respondent, Tubur Sub-County, Soroti

Apart from the issues of inadequate funding, one district key informant (technocrat) noted that:

*“For roads, the issue of emergencies does not arise as routine and periodic maintenance activities are expected to cushion and prevent occurrence of such emergencies”.* Respondent, Soroti.

Table 15 shows the rating of the five institutions assessed on this indicator.

**Table 15: Indicator #10 – Projection of funding requirements for road works and related activities**

Institution	Rating	Summary of Evidence
MoWT	Orange	Sector and implementing institutions have detailed medium-term to long-term plans for road works and related activities, projections for funding from different sources and work plans aligned to quarterly schedules for disbursement of funds. It is important to note that the projection from donors and other sources of financing are not indicated for MoWT, UNRA and URF. Also, none of the Institutions made provisions for emergencies in their projections.
UNRA	Orange	
URF	Orange	
Mukono	Orange	
Soroti	Orange	

## 4.11 Summary of Results of Assessment

The institutions assessed performed better on indicators #6 (Oversight in the Road Sector) and #3 (Measures to improve efficiency and effectiveness in the Road Sector). Performance was poorer on indicators # 5 (Handling feedback from the general public and other stakeholders) and # 7 (Use of objective criteria in allocation of funds within the road sub-sector). On the whole, URF and UNRA performed better than the other institutions assessed. Table 16 presents a summary of the assessment scores for each implementing institution resulting from the study findings. Indicators 4 and 9 were restricted to institutions primarily responsible for maintenance of the road network and were therefore not applicable for MoWT and URF.

**Table 16: Summary of Results of Assessment of Governance**

Governance Indicator	Implementing Institution Scores				
	MoWT	UNRA	URF	Mukono	Soroti
1. Commitment and support of governance and accountability in the Road Sector	Orange	Orange	Yellow	Orange	Orange
2. Measurement of performance of implementing agencies	Yellow	Orange	Yellow	Orange	Orange
3. Measures to improve efficiency and effectiveness in the Road Sector	Yellow	Yellow	Yellow	Yellow	Yellow
4. Management of procurement for works	N/A	Yellow	N/A	Orange	Orange
5. Handling feedback from the general public and other stake holders	Red	Orange	Orange	Red	Red
6. Oversight in the Road Sector	Yellow	Green	Green	Yellow	Yellow
7. Use of objective criteria in allocation of funds within the Road sub-sector	Red	Red	Orange	Orange	Orange
8. Consolidation of Sector Management Information	Orange	Yellow	Green	Orange	Orange
9. Disclosure of information on road works	N/A	Green	N/A	Orange	Orange
10. Projection of funding requirements for road works and related activities	Orange	Orange	Orange	Orange	Orange

## 5 Conclusions and Recommendations

Public expenditure governance in Uganda's road sector is a patchwork of varied capacities, systems, relationships and sensitivities. The implementing institutions assessed in this study can be categorized under traditional public sector agencies albeit with some reforms including the MoWT, Mukono and Soroti District Local Governments, and those that follow the New Public Management paradigm, namely, URF and UNRA. This categorization can be discerned in two of three aspects of the framework used in this study, namely inputs and processes. The same distinction cannot be made for governance outcomes - effectiveness and efficiency, responsiveness and equity. On the whole, decision-making in the sector follows a combination of subjective evaluation the macro level motivated by political and economic considerations including prioritization of roads and the allocation for new road construction at the expense of maintenance. There is also the use of objective criteria at institutional level. The following sub-sections present more specific conclusions on governance inputs, processes and their implications for outcomes in Uganda's road sector.

### 5.1 Governance In-puts for Implementing Institutions

Commitment and support to good governance surmounts all the indicators considered in this study. At a macro level, this commitment and support are visible in the policy guidelines but there are variations across institutions. It is clear that both URF and UNRA have benefited from the international body of international governance practices. The institutional setup of these two institutions owes to this body of knowledge. Both are more advanced in terms of the operationalization of the principles of governance. They also have greater capacity to implement requirements for the principles as depicted by their structure including boards whose oversight is closer and more consequential compared to government bureaucracy - this is not to say that URF and UNRA are not the object of government control and decision-making. The MoWT and districts of Mukono and Soroti are still grappling with changes ushered in by constant reforms that bedevil the institutional setup of government and guidelines. On the whole, commitment and support to good governance across the five institutions assessed largely remain statements of good intent with little operationalization. The incentives for acting on these commitments are very weak for the actors in most of the institutions covered. The slightly better performance of URF on many of the indicators can be attributed to their desire to make a case for transitioning into a second-generation fund. Whether this momentum would keep going after attaining that status will be an interesting point of study, going forward.

The other important challenge that cuts across all the institutions covered is the absence of accurate and consolidated road sector management information for planning and decision-making, and subsequently consolidated sector plans. The disjointed pieces of information on performance garnered by the implementing institutions is not sufficient for sector-wide programming and decision-making. For the two districts, it is clear that the information is not up to date and is hardly used in planning at that level or higher levels. The road sector plans presented in the ministerial policy statements and other policy documents are often compendiums of small plans with hardly any linkages among them.

## 5.2 Governance Processes in the Road Sector

Implementation of the mutually reinforcing attributes characterizing the implementation of rules and procedures governing public expenditure are curtailed by failures in the accountability relationship. This failure in accountability is can be attributed to the institutional setup which does not match authority with power. Those in authority do not have the levers to rein in poor performers while those with the power to do so do not have timely access to timely performance information. Power is concentrated at the centre with weak channels to gather credible information on performance in real time. Further, the processes for redress through both bureaucratic review and prosecution are often lengthy with weak sanctions. The wider stakeholders, including the general public on the other hand, do not have access to the required information.

The findings of the study, however, downplay the importance of access to information by stakeholders. Disclosure of information is ideally supposed to strengthen external scrutiny of public expenditure but this is not necessarily the case. For instance, the newly introduced online tender portal provides an opportunity for sharing of resources which actually compensates for inadequacies in capacity by some institutions, particularly districts. The downside of this is that there is limited knowledge about the existence of these resources as alternative sources of information for dissemination by institutions. The experience is that corruption in the road sector persists despite increased disclosure of sector information including procurement information. Disclosure of information alone is not enough; there must be measures to ensure that the information disclosed supports external scrutiny, is accurate and that those caught violating rules will be severely punished. Transparency is a necessary but not sufficient condition for accountability and control of corruption.

It is also important to note that implementation involves a series of iterative and interrelated activities within the public expenditure cycle. Improvements in outcomes are a result of interventions and reforms within the implementation processes. Through performance measurement, the need for intervention is identified and

effects of intervention or reforms ascertained. Thus, performance measurement is important for both internal evaluation and external scrutiny. The findings of the assessment show that measurement of performance in the road sector is constrained by inadequate information, mismatch of performance measurement information garnered through multiple assessments and management information systems. Also, performance measurement for some of the institutions does not cover some important aspects such as actions taken to improve performance of institutions as well management of feedback from stakeholders and the general public and may be inconsequential.

### 5.3 Implications for Governance Outcomes

The outcomes in the framework depend on the inputs and processes. The policy guidelines and implementation should be oriented to effectiveness and efficiency, responsiveness and equity. There is no doubt the road network has improved in terms of reach and condition. Nevertheless, the level of effectiveness and efficiency cannot be ascertained in the absence of objective indicators. While interventions to improve effectiveness and efficiency are indicated in policy documents of the institutions covered, the extent to which these interventions would improve efficiency is rarely specified. On responsiveness, the findings show that districts have a lower capacity to collect and process feedback. Districts' capacity to respond to needs of road users is also curtailed by limited discretion over the funds. The level of responsiveness of URF, UNRA and MoWT, despite their capacity to collect and process views of users, cannot be ascertained from this study. Equity of public expenditure in the road sector does not fare better than the other public expenditure outcomes. Political considerations, connectivity and overall economy of the network override equity concerns in allocation of funds. It should, however, be noted that attempts have been made to take into account the needs of different users, including non-motorized traffic, for a few roads especially in urban areas.

### 5.4 Recommendations

The indicators used in the assessment of PEG in this study have in-built progressive levels of public expenditure governance in which "Orange", "Yellow" and "Green" rating represent recommendations for improvement of public expenditure governance. Beyond these, there are recommendations that apply to the entire road sector and in some instances may have repercussions for the wider public sector.

### **5.4.1 Review Approach to Planning**

There is need to review planning practices to ensure integrated planning and programming in the road sector. The Sector Wide Approach is does not necessarily consider how activities of the different actors in the sector contribute to the objectives and outcomes of the sector. The attempt at integrated planning contained in policy documents has not been operationalized. It is important to note that integrated sector planning also requires consolidated sector management information for planning. Consolidation of sector management information is also important for coordination in the sector. Implementation of this recommendation will necessitate the involvement of the National Planning Authority (NPA), MFPED, Office of the Prime Minister.

### **5.4.2 Institutionalization of Feedback Management**

The function of feedback management should be developed further to include clear structures for receiving and handling feedback in road sector institutions and the wider public sector. Second, is the requirement for review and reporting on feedback received as well as responses to the feedback. While this recommendation can be implemented at institutional level, involvement of the Office of the Prime Minister would give it greater legitimacy and clout.

### **5.4.3 Strengthening Performance Measurement and Reporting**

Guidelines for performance measurement for institutions should include indicators and targets for effectiveness and efficiency, responsiveness and equity and should provide for actions required to improve performance and the implementation of these actions by the actors. Further strict sanctions for failure to report on performance need to be enforced by the institutions within the institutional framework of the road sector. Particularly, there should be sanctions for individual duty bearers.

### **5.4.4 Inclusion of Red-flagging in Implementation and Monitoring Systems**

There is a need to develop monitoring systems with in-built red-flagging features for both financial management and procurement for all institutions in the road sector. This will not only save financial loss due to abuse of procedures but will also save time and resources lost in prosecution of cases in court. Red-flagging should be accompanied by clear allocation of responsibility for catching the red flags as well as taking action. The implementation of this recommendation falls in the dockets of the Treasury and PPDA at the macro level as well as MoWT, URF, UNRA and the districts.

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