



Uganda's National Budget 2010/2011: How Strategic are the Budget Priorities?



Synthesis Report of the Proceedings of the 10th
Session of the State of the Nation Platform

July 2, 2010, Kampala-Uganda

Bernard Tabaire
Jackie Okao

ACODE Policy Dialogue Series No. 14, 2010

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List of Acronyms

ACODE	Advocates Coalition for Development and Environment
CAADP	Comprehensive Africa Agriculture Development Programme
GDP	Gross Domestic Product
ICT	Information and communication Technology
MDA	Ministries, Departments and Agencies
NDP	National Development Plan
NPA	National Planning Authority
NRM	National Resistance Movement
PAYE	Pay As You Earn
PPDA	Public Procurement and Disposal of Public Assets
PPP	Public-Private Partnerships
TTI	Think Tank Initiative
UNCCI	Uganda National Chambers of Commerce and Industry
UPE	Universal Primary Education
URA	Uganda Revenue Authority
VAT	Value Added Taxes

Introduction

A national budget¹ is as good a place to start as any when one sets out to examine a country's development priorities. That is what happened at the 10th State of the Nation Platform debate. The



Cover Photo: Hon. Fred Omach (with microphone), the Minister for Finance (General Duties), Hon. Oduman Okello, Shadow Minister for Finance and Morrison Rwakakamba, UNCCI chief during the 10th session of the State of the Nation Platform held at Protea Hotel on July 2, 2010

day's topic was "Uganda's National Budget 2010/2011: How Strategic are the Strategic Priorities?" Three panellists led off the discussion. They included Minister of State for Finance Hon. Fred Jachan Omach, Shadow Finance Minister Hon. Oduman Okello, and Uganda National Chamber of Commerce and Industry Chief Executive Officer Morrison Rwakakamba. Hon. Omach represented Hon. Syda Bbumba, the Minister of Finance, Planning and Economic Development.

The debate came three weeks after Hon. Bbumba read her 2010/2011 budget

¹ A national budget is a "forecast of governmental expenditures and revenues for the ensuing fiscal year. In modern industrial economies, the budget is the key instrument for the execution of government economic policies. Because government budgets may promote or retard economic growth in certain areas of the economy and because views about priorities in government spending differ widely, government budgets are the focus of competing political interests". <<http://encyclopedia2.thefreedictionary.com/government+budget>>.

speech before Parliament. The theme of the budget was "Strategic Priorities to Accelerate Growth, Employment and Socio-Economic Transformation for Prosperity". Now, long gone are the days when reading the budget in Uganda was a highly anticipated public event. Because the country has had a long period of macroeconomic stability with single digit inflation rates and a free foreign exchange regime, the presentation of the budget is just yet another state ritual. Virtually no new taxes are introduced these days. So it was surprising that a budget-related subject yielded an unusually lively debate. The discussion revolved around:

- The necessity of the Pay As You Earn (PAYE) tax
- Getting value for money
- The place of agriculture in the national economy
- Politics as a constraint to efficient planning

The backdrop of the animated debate was the coming general election. Uganda will hold only its third general election under a multiparty dispensation in 30 years on February 2011. The debate therefore proceeded with participants looking into the budget to see whether it was aimed at making the wananchi happy so they will return the ruling NRM party to power. In short, was the 2010/2011 budget an election-year budget? It depends, of course, on how you read it. And how you read it depends in turn on where you sit, stand, lean, or squat politically. Whatever the case, this was one of the more substantive State of the Nation Platform debates to date.

Pay As You Earn: Should it be Scrapped?

In the run-up to the release of the budget, the Uganda National Chamber of Commerce and Industry (UNCCI) presented a paper to Parliament and other agencies such as the World Bank, the IMF and the Uganda Revenue Authority (URA). UNCCI chief Morrison Rwakakamba said that the paper advocates, among other things, the scrapping of the PAYE tax because it is mercantilist and non-consensual. "PAYE is like the colonial hut tax," he said. "If you take away PAYE, you could transform the economy." From



Mr. Morrison Rwakakamba, the Chief Executive of Uganda National Chamber of Commerce and Industry presenting his view on PAYE during the platform debate

someone who earns Shs4 million monthly, the government takes away Shs1.2 million in PAYE. If this Shs1.2 million were left to the individual for consumption, he or she would be paying an indirect tax in form of VAT (value added tax) to the government and businesses would have increased aggregate demand to be able to create more jobs. For instance, if you were to invest in piggery, you would earn a profit, get better and bigger, employ more people, and pay tax. "In the end," Mr. Rwakakamba said, "the government earns more than the Shs1.2 million it would otherwise take away in PAYE." Alternatively, if you were allowed to keep your Shs1.2 million and you save it in the bank; you would earn interest and increase the bank resources. This would lead to the bank lending out more money and paying more tax.

The participant responses, however, were categorical: it is not yet time to even think of abolishing PAYE in Uganda. This is partly because PAYE is not the problem. It is tax administration. PAYE is a direct tax that contributes about 10 percent of tax revenue. Uganda should, therefore, enlarge the tax base through direct not indirect taxes. "How well you collect taxes is a proxy measure of state effectiveness/state formation," said one participant. But if the government removed a direct tax like PAYE, it would likely have to fill the gap by increasing VAT. "The government has to balance the equation," is how a participant put it. Besides, indirect taxes do

not operate optimally. Minister Fred Omach said money collected in taxes is equivalent to about 13 percent of GDP, an “extremely low” rate. If that ratio went up to about 18 percent, as is the case with some countries in Africa, Uganda would move away from deficit financing. “Once there,” Mr. Omach said, “we can then think of taxes to eliminate”. The only change the government should make to PAYE, most participants said, is increase the threshold from Shs160, 000 to Shs300, 000.

Some participants noted the governance implications in as far as there is a correlation between taxation and demand for services. One speaker said that President Museveni will not be eliminating any key tax soon because he wants to raise more tax revenue so as to

be able to reduce donor influence. Development partners finance 25 percent of Uganda’s budget. “If Ugandans stop contributing more in taxes, power in terms of demand for rights and services will move away from citizens to the international community that would be meeting the funding gap,” a participant said. It is not obvious though that those who pay PAYE – the formally salaried – demand services in any organised way. The utterly pathetic quality of public services in Uganda seems to suggest that taxpayers have not leveraged their power to loudly demand better quality services. Maybe it is time to take seriously a suggestion that has come up in the State of the Nation debates before about forming an alliance of taxpayers to demand better, faster services.

Uganda’s Fiscal Framework

	2007/08	2008/09	2009/10 Projected Outturn	2010/11 Budget Estimate
REVENUE & GRANTS	3,904.5	4,671.5	5,322.3	6,126.4
URA Revenue	3,161.1	3,662.3	4,315.5	5,034.4
Other Non Tax Revenue	85.7	124.3	82.2	91.5
Budget Support Grants	470.5	530.9	631.9	605.2
Project Grants	181.2	354.0	292.7	395.4
OVERALL DEFICIT				
Including Grants	-469.1	-509.7	-1,041.0	-1,197.3
Excluding Grants	-1,126.7	-1,394.6	-1,965.6	-2,197.9
Fiscal Deficit (incl. grants) % of GDP	-1.9%	-1.7%	-3.0%	-3.5%
Fiscal Deficit (excl. grants) % of GDP	-4.6%	-4.6%	-5.7%	-6.1%
Domestic Revenue % of GDP	13.3%	12.6%	12.7%	13.4%
Expenditure % of GDP	17.9%	17.2%	18.8%	19.7%
Donor Grants & Loans % of GDP	4.7%	5.3%	5.0%	5.0%

Source: MPED, Draft Revenue & Expenditure FY 2010/11.

Key Priorities of the Budget

Hon. Fred Omach, minister for finance (General Duties) summarised the key priorities in the 2010/2011 national budget. He said despite an average economic growth rate of 7.2 percent between 1997/1998 and 2008/2009, Uganda continues to face some challenges which have undermined the achievement of faster socio-economic transformation. The recently launched National Development Plan (NDP) identifies the “binding constraints to the economic and social transformation of Uganda” that need to be addressed in the next five years as:

- Inadequate physical infrastructure to efficiently transport inputs to production and final goods to markets, together with high communication costs; and limited availability of energy infrastructure to increase productivity and enhance the quality of life.
- Low application of science and technology that impedes technological capabilities and competitiveness.
- Inadequate supply and limited access to critical production inputs such as fertilisers, water, and construction materials leading to high costs for these items.
- Inadequate quality and quantity of human resource due to limited capacity of the education system and low health and education service delivery standards.
- Limited availability of financial services and high costs of financing.
- Weak public sector management.
- Poor mind-sets, negative attitudes and perceptions that limit business and entrepreneurship; limited use of modern science and ICT tools and discrimination against women in certain spheres.

Accordingly, the minister said, the budget strategy for FY2010/2011, being the first year of implementation of the NDP, is focussed on:

- Infrastructure development mainly in roads and energy.
- Promotion of science, technology and innovation to facilitate value addition and employment.
- Enhancing agricultural production and productivity.
- Private sector development.
- Improving public service delivery.²

These priorities, the minister said, are at the core of the NRM Manifesto 2006 whose mission is to transform Uganda from a poor peasant society into a modern, industrial, united and prosperous middle class society.

Shadow Minister Finance Oduman Okello proposed a focus on 3 things.

- Streamlining of national development planning, with someone in the Office of the Prime Minister overseeing the process. (This was a rather strange suggestion

² Details of how these priority areas are being addressed can be found in the budget speech for 2010/2011.

private sector financial and human resource skills, while sharing the construction and operational risks between public and private sectors. This will ensure improved efficiency and value for money in the delivery of public infrastructure services, including speedy implementation of public-private sector investments. In the meantime, the Uganda Police Force and Uganda Prisons Services are being supported to deliver office and housing accommodation through a PPP arrangement, under existing laws and regulations.”

Minister Omach said operational efficiency is being addressed to ensure ministries, departments, and agencies (MDAs) of the government are able to absorb the money they are allocated. Part of the “problem” here is that the Ministry of Finance now demands quarterly work plans and procurement plans before the money can be released. This demand has proved too big for the bureaucrats in the various MDAs to meet, suggesting incompetence, inadequate staff numbers, corruption, or all three. “We are revising PPDA – Public Procurement and Disposal of Public Assets Authority – law to enhance

procurement and allow departments to spend all money given them,” the minister said. On top of this, the Auditor General is doing value for money audits, especially in the road sector, before roads are delivered to the government. “No more post-mortems.” These measures, the minister said, will help improve public service delivery because they will address corruption, especially procurement-related corruption.

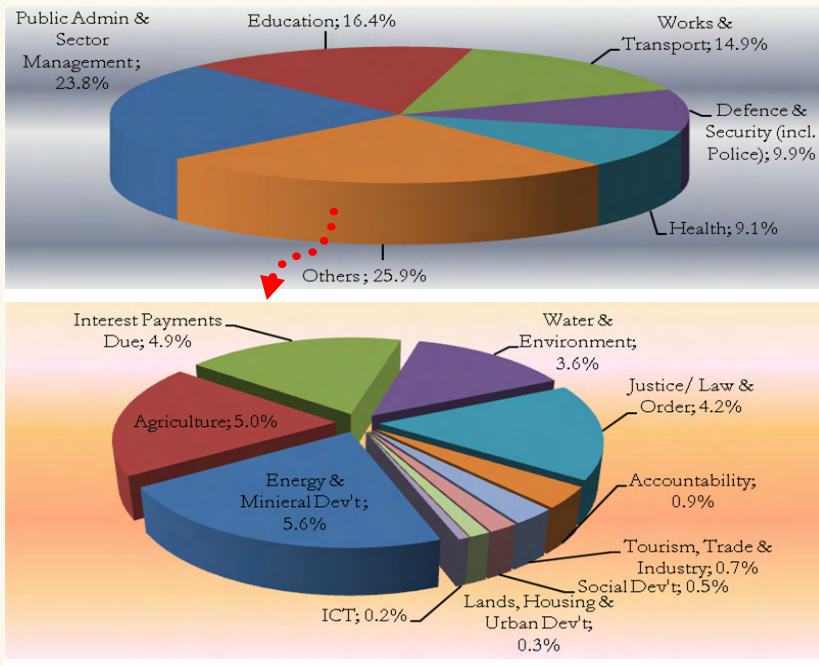
Whatever the case, the starting point is to ensure budgetary discipline. Apparently, that discipline has been deteriorating in the last four years. The planning and control cycle of the budget needs to be taken seriously between the Office of the Prime Minister and the Ministry of Finance, Planning and Economic Development, said a contributor, who works for one of Uganda’s development partners on economic policy issues. “The only seriousness is in macroeconomic policy,” he said. “But once [Bank of Uganda Governor Emmanuel] Tumusiime-Mutebile leaves, we are not sure.” Minister Omach said the budget cycle is a bit too laborious and needs to be made short and sharp.

The Place of Agriculture in the National Economy

Hon. Oduman Okello said that there is a mismatch between priorities and where the government puts its money. We talk about agriculture yet the actual allocations speak a different language, he said. While agriculture sustains the lives of about 75 percent of Ugandans, the sector was allocated a mere 4.9 percent of the budget, putting it at number 10 in the pecking order. There is need to understand the nexus between the sectors being financed, a participant said. For example, the government gets it wrong on the issue of science, technology and innovation in agriculture or even other fields. The budget talks about product

development in the context of adding value but that is the bottom end. "You promote all these things – science, technology, innovation – throughout the education system," a speaker said. "If you focus on food science and value addition, you are actually merely talking product development." President Museveni has in recent years been talking up value addition by the Department of Food Science and Technology at Makerere University. To mark the department's 20th anniversary last year, the government announced it was giving it Shs4.5 billion partly to fund research in food processing.

Chart 1: Top Government Budget Priorities, FY 2010/11



In 2010/11, over three-quarters of the government budget will be spent on five areas: public administration and public sector management; education; works and transport; defence and security; and health.

Source: ACODE Infosheet No.8, 2010.

Such interventions, well intentioned as they maybe, do not go far enough, some argued. These people prefer money to be spent where the majority poor are – in rural agriculture – so that aggregate growth becomes economic growth instead of focusing on a few pockets. “That would be broad-based growth.” Minister Omach defended the government. He said the 4.9 percent of the budget allocated to agriculture should not blind people. “If you fix roads, you fix markets, all that feeds into agriculture,” he said. “If you add up it goes beyond the 10 percent of the Maputo Declaration⁵ to about 14 percent even if specifically it is 4.9 percent.”

The minister may have a point. There are those, however, who think the government is spreading itself too thin and not approaching strategic intervention in a robust and smart way. Every year the government makes new pronouncements that require spending. The result, for example, is that the country embarked on UPE and USE without the means to deliver quality education. Said one audience member: strategic intervention means going in big and solving the problem, for example Kampala’s rotten roads, once and for all before moving on to the next challenge instead of spreading ourselves thin. How strategic are we?”

5 The African Union Summit meeting in Maputo in 2003 committed member countries to “implement, as a matter of urgency, the Comprehensive Africa Agriculture Development Programme (CAADP) and flagship projects and evolving Action Plans for agricultural development, at the national, regional and continental levels. To this end, we agree to adopt sound policies for agricultural and rural development, and commit ourselves to allocating at least 10% of national budgetary resources for their implementation within five years”. 2008 was the fifth year.

Politics as a Constraint to Efficient Planning

Apparently, the government is not all that strategic, as the foregoing discussion shows. For some, there is yet more evidence. Shadow Finance Minister Oduman Okello said the government has long believed that the enemy of development is poverty and the strategy to counter it is prosperity for all, better known as *bona baggagawale*. The result should be that everyone in the rural areas earns at least Shs20 million a year. But what is the measure? The shadow minister also took issue with the fact that there was no mention of the word "poverty" in the budget speech. "The government is running away from the word," he said. "I agree we are moving away from poverty focus to development focus but you must recognise this enemy called

poverty who was the basis of your pre-election plan." Minister Omach countered that his government is emphasising wealth creation and not poverty reduction. "If you talk poverty," he said, "you will remain poor. We have changed the language because it matters." He said that all the NRM government actions aim to implement its manifesto for the 2006 elections. So far, he said, 90 percent of the manifesto has been implemented. The current budget is addressing the remaining 10 percent as the government nears the end of its five-year term with elections coming up in February 2011. "We have priorities," he said. That was the minister's way of saying everything the government is doing had been thought through.



A section of participants who attended the budget discussion during the 10th session of the state of the nation platform on the July 2, 2010 at Protea Hotel in Kampala

That is an assertion that some agree with but only up to a point. They say that much as the NRM government has its manifesto, politics have come in to distort aspects of its effective implementation. And the same might be true as the NDP begins to get carried out. "The budget's problem is the political nature of intervention in planning," declared a contributor to the debate. "There is not much focus on technical considerations. It is what the president wants that goes. Therefore, politics overrides the achievement of targets set out in the budget." Another participant argued that the money that goes into areas taken to be important like education or health is donor money, "not our money. Our own money goes to create a vehicle fleet for the president, create more districts, and expand the size of Parliament". Well, more and more of "our own money" is now going into revamping the national road network and some credit should be given to the government in this area.

As for the creation of districts⁶, the NRM argues that people who speak a similar language and have a similar culture are free to demand – and be given – a district of their own. Be that as it may, the dizzying speed at which new districts are created ahead of every election starting with the 1996 elections suggests cold political calculations. After all, analyses of election results have consistently shown that voters in newly created districts vote President Museveni by a wider margin than the older districts. The bigger point

⁶ For a more serious treatment of the general subject of decentralisation and district creation, see the State of the Nation Platform report titled *Decentralisation: A Good Thing Being Abused?* The subject was discussed on May 7, 2010.

here, however, is that the creation of new districts is almost never planned for in the budget because they are created at the political whim of the president. Yet once created, the new bureaucracies that come with the new entities have to be funded. That has distorted implementation of the budget by contributing to reliance on supplementary expenditure. This is exacerbating budgetary indiscipline.

It is also because of political expediency that the hugely productive informal sector will not be brought into the formal set up any time soon. "The informal sector votes, so the government does not want to bother people involved in it," a participant said, and added caustically: "The problem is not sleeping ministers but politics." Minister Omach protested once again saying there is no political (read presidential) interference because whatever they do with the budget is guided by the party manifesto and what is happening around the world that may be of relevance. For avoidance of doubt, however, Hon. Omach said any government in power seeks to remain in power by behaving in certain ways. "That is not interference. It is reality." In any case, he added, civil society players such as ACODE are free to engage the Ministry of Finance "so your views are heard." He said the National Planning Authority (NPA) is supposed to have a think tank that meets monthly to debate issues. That think tank had better start meeting or else the NPA will be viewed by the public as yet another secluded government body that plans for people whose views it does not solicit or take into account. That would be a shame.

Conclusion

In the budget speech, Minister Bbumba said that the economy is projected to grow at 6.4 percent in the current financial year, and at an average rate of 7 percent for the outer years. Uganda needs to grow at a faster rate to be able to improve the lot of the 31 percent of Ugandans living in abject poverty. To do that it will be useful if corruption, bureaucratic incompetence, and political interference are checked as a starting point.

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About State of the Nation Platform

The State of the Nation platform is a national policy forum to promote upward and downward policy conversation on contemporary public policy and governance issues in Uganda. The platform brings together individual leaders and professionals in the public sector, the private sector, civil society, the media and other interest groups into a policy discourse on contemporary policy and governance issues in the country. As an innovation in policy outreach and communication, the platform is a hybrid of ACODE's breakfast dialogue format, interactive panel discussions and outreach through media. This policy outreach initiative has been conceived and is made possible with core funding support to ACODE provided under a grant from the Think Tank Initiative (TTI).

The State of the Nation platform as a policy dialogue fora is defined by five core features:

A core group of persons selected based on their professional backgrounds and achievement, public roles, active leadership in their social groups and interest in public policy and governance issues. Because of the individual influence and positions of its individual members, this core group acts as the brain trust of the State of the National platform and provide a policy feedback loop between citizens and policy makers.

Local Level Segment is an innovative elements of the State of the Nation platform as a strategy for downward and upward policy engagement. The district fora aims at localizing national policy debates and putting them into the local context.

Students Segments are organised to nurture and encourage a new generation of young leaders in the country, special segments of the State of the Nation Platform are from time to time organized targeting students and student leaders. Like the District segment of the platform, the students' segment are organized in the different parts of the country and attendance is by invitation.

All proceedings of the various State of the Nation platform are fully recorded. ACODE has entered into partnership with a number of media houses (TV and Radio) to ensure that the proceedings are broadcasted to a wider audience. In addition, the proceedings are also produced in the form of video and audio podcasts and loaded on the internet so that they can be accessed through ACODE and other partner websites.

The participants in the State of the Nation platform have been built into a citizens network linked through electronic media, in particular, e-mail, cell phone and shot message texts. Building on the lessons from previous policy campaigns, the participants are mobilized into a network of citizens exchanging views and ideas on contemporary public policy and governance issues, helping members leverage key policy and decision making centers to increase the impact of their work, and generating consensus on issues of national importance.



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