

Andrew Matsiko

Local Taxes and ICTs in Uganda

Good Governance by Participation
and Transparency?



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Preface

The political system in the post-colonial state of Uganda still struggle with low extraction of revenues and contested fiscal policies, state building and the delivery of services. However, a twist of governance of local revenues in urban authority from manual to the use of digital innovations of extraction of revenues undoubtedly strengthened the fiscal capacity of the state. Therefore, this book that was accepted as a PhD dissertation and defended at Münster University enlightens scholars of governance and policymakers on to the magic ability of ICTs enabled innovations in local urban authorities as an alternative to strengthening of fiscal policies, participation (Hybrid), state building and promotion of good governance. The book in fact comes out at the time of the changing governance modalities which has come with intense adoption of use of bottom-up digitally built spaces to encounter the unresponsiveness of government and the dominance of elites in the making of decisions in Uganda. The reading of this book gives the readers a glimpse into the usage of technology in governance of political and administrative systems.

Several people deserve appreciation. I am thankful to my First PhD supervisor Prof. Dr Norbert Kersting for having tireless guided me with his scientific techniques of doing research. Prof (em). Dr. Paul Kevenhörster as my second PhD supervisor, I am grateful to your kind guidance. Also, Prof (em). Dr. Dirk Berg-Schlosser, I thank you for motivating me to complete. This doctoral research involved expensive fieldworks in Uganda, and travels to the research meetings across the globe. I am therefore thankful to the financial support I got from the Friedrich Ebert Stiftung (FES) up to the completion of my PhD at Münster University, Germany. Without it I would not have completed.

Appreciation also goes to Prof. Dr. Herbert Edling and Prof. Dr. Rolf Wortmann. I also thank my PhD research group “Urban and Regional Innovations and Internet (URII)” and colleagues at Münster University, Germany: Dr. Sebastian Schneider, Dr. Shayo, Dr. Gesenhues, Dr. Zhu, Hocks Philip, Jan Philip, Blesmore, Aditi, Jozef and Mara. Thanks to my friends Eliab, Hilary, Voß, Robin, Leonie, Byomuhangyi (RIP), Kamugyisha, Marius, Sokona and Christine Suubi. To my siblings and parents, I thank you. My father Deus Rwabishari (RIP), who would surely be now proud of me, thank you and you remain in our memories. Thank you, all

Preface

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Vorwort

Das politische System im postkolonialen Staat Uganda hat nach wie vor mit geringen Steuereinnahmen, einer umstrittenen Steuerpolitik, dem Staatsaufbau und der Bereitstellung von Dienstleistungen zu kämpfen. Allerdings wurde die fiskalische Kapazität des Staates durch die Umstellung der lokalen Regierungsbehörden auf die Nutzung digitaler Innovationen gestärkt. Dieses Buch klärt daher politische Entscheidungsträgerinnen und -träger und Wissenschaftlerinnen und Wissenschaftler in der Regierungsführung über die Fähigkeiten der kommunalen Verwaltung auf. Die durch IKT ermöglichten Innovationen können zur Stärkung der Fiskalpolitik, der demokratischen Partizipation, des Staatsaufbaus und der guten Regierungsführung genutzt werden. Das Buch erscheint während sich die Regierungsweise wandelt. Damit kann die intensive Nutzung von digitalen Bottom-up-Räumen einhergehen, um der fehlenden Reaktion der ugandischen Regierung auf gesellschaftliche Bedürfnisse und der Dominanz von Eliten bei der Entscheidungsfindung zu begegnen. Dieses Buch gibt den Leserinnen und Lesern einen Einblick in den Einsatz von Methoden und Technologien für die Steuerung von politischen und administrativen Systemen.

An dieser Stelle möchte ich mich bei verschiedenen Menschen für Ihre große Unterstützung während meiner Zeit an der Universität Münster bedanken. Zuallererst geht mein besonderer Dank an meinen Erstgutachter Herrn Prof. Dr. Norbert Kersting. Sie haben mich unermüdlich mit Ihren wissenschaftlichen Methoden unterstützt und begleitet. Auch sonst waren Sie immer für mich da. Vielen Dank an Prof (em.) Dr. Paul Kevenhörster, meinen Zweitgutachter, für Ihr herzliches Gutachten. Auch Prof (em.) Dr. Dirk Berg-Schlosser möchte ich danken, Sie haben mich immer wieder ermutigt und motiviert.

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List of Abbreviations

ADB	Africa Development Bank
ALS	Areas of Limited Statehoods
ATM	Automatic Teller Machine
AVSL	African Vending Systems Limited
BOU	Bank of Uganda
CA	Constituent Assembly
CAM	City Address Model
CAMV	Computer Aided Mass Valuation
CAO	Chief Administrative Officer
CBS	Central Buganda Broadcasting Service
CDU	Christian Democratic Union
CRC	Constitutional Review Commission
CSO	Civil Society Organisation
DP	Democratic Party
EC	Electoral Commission
EFT	Electronic Financial Transfers
EU	European Union
EUEOM	European Union Election Observer Mission
FDC	Forum for Democratic Change
FEFT	Facilitated Electronic Fund Transfer
FYS	Financial Years
GOU	Government of Uganda
GPT	Graduated Person Tax
GRT	Ground Rent Tax
HIV	Human Immune Deficiency Virus Syndrome
ICTS	Information Communication Technologies
IFAD	International Fund for Agricultural Development
IMF	International Monetary Fund
ITU	International Telecommunications Union
KCCA	Kampala Capital City Authority
KY	Kabaka Yekka
LAO	Local Authority Ordinance
LC	Local Council
LDCs	Less Developed Countries
LG	Local Government
LGA	Local Government Act
LGFC	Local Government Financial Committee
LGRA	Local Government Ratings Act
LGS	Local Governments

List of Abbreviations

LHT	Local Hotel Tax
LST	Local Service Tax
LTD	Limited
MC	Municipal Council
MDGs	Millennium Development Goals
MM	Mobile Money
MMC	Mbarara Municipal Council
MMKC	Mukono Municipal Council
MNO	Mobile Network Operator
MNP	Mobile Network Provider
MOFPED	Ministry of Finance, Planning and Economic Development
MOLG	Ministry of Local Government
MOU	Memorandum of Understanding
NFIS	National Financial Inclusion Strategy
NIRA	National Identification Authority
NRA	National Resistance Army
NRC	National Resistance Councils
NRM	National Resistance Movement
OAG	Office of Auditor General
OECD	Organisation for Economic Cooperation and Development
OPM	Office of Prime Minister
OVA	Online Vendor Account
POS	Point of Sale
PRN	Payment Reference Number
PRT	Property Rate Tax
PWDS	People with Disabilities
RC	Resistance Council
RC	Resistance Councils
SDGs	Sustainable Development Goals
SDP	Social Democratic Party
SIM-CARD	Subscriber Identity Module
SMS	Short Text Messaging Services
SPD	Germany Social Democratic Party
TIN	Tax Identification Number
UBOS	Uganda Bureau of Statistics
UCC	Uganda Communications Commission
UCLG	United Cities and Local Governments
UGSHS	Uganda Shillings
UK	United Kingdom
UN	United Nations
UNC	Uganda National Congress
UNCTAD	United Nation Conference on Trade and Development
UNDP	United Nations Development Program
UPC	Uganda People's Congress
UPM	Uganda Patriotic Movement

List of Abbreviations

UPPA	Uganda Participatory Poverty Assessment
URA	Uganda Revenue Authority
URSB	Uganda Registration Service Bureau
USA	United States of America
USSR	Union of Soviet Socialist Republics
UTB	Uganda Tourism Board
UTL	Uganda Telecommunications

