How does the objective of aid affect its impact on accountability? Evidence from two aid programs in Uganda

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Recent research indicates that the political impact of aid, including its impact on accountability institutions, is contingent on its objective. This article explains how this occurs. It relies on evidence from two aid programs in Uganda, one targeted at poverty reduction and one at democratic governance. I argue that the stated objective of aid programs masks a deeper cause; individual aid managers' views of what development entails and how it should be pursued. The evidence suggests that the 'almost revolution' in which development has purportedly confronted politics is far more partial, contested, and uneven than many admit.

Accountability occupies a prominent place in international development. Nowhere is this clearer than in the new Sustainable Development Goals, which include the goal of building effective, accountable and inclusive institutions at all levels. Sometimes the rhetoric around accountability is so strong it leaves the impression that, if we just added more accountability, all the problems of development would be solved. Complicating this recipe for developmental success, however, is the fact that aid is often thought to have a corrosive effect on the political institutions of recipients.[1] Aid is alleged to skew incentives, encouraging recipients to direct accountability towards donors rather than citizens and marginalizing domestic accountability institutions such as parliaments (Manning and Malbrough, 2013; Resnick, 2013). By reducing recipients' reliance on tax revenues, aid may reduce (or worse, repress) domestic demand for accountability, mirroring the effects of the resource curse (Djankov, Montalvo and Reynal-Querol, 2008; Moore, 1998).[2] This leaves us with a dilemma: many donors want to strengthen accountability in the countries that receive aid, but providing aid may undermine it.

Resolving this dilemma is made difficult by the relatively recent – and somewhat belated – realization that different types of aid have different political effects. As others have observed, 'foreign aid is not a monolithic resource flow but rather has multiple objectives and modalities' (Resnick & Van de Walle, 2013, p. 5). Recent empirical studies demonstrate this, some focussing on the impact of different aid modalities (Gibson, Hoffman, & Jablonski, 2015), and others on the impact of aid with different objectives (Dietrich and Wright, 2015; Scott and Steele, 2011). The latter category includes the work of Jones and Tarp (2016), who reject claims that aid has a systemic, negative effect on political institutions. Categorising aid as having 'economic,' 'governance' or 'other' objectives, they show that stable flows of aid targeted at governance have a small but positive effect on political institutions. Simply put, these studies show that we should not expect aid given in different ways and for different purposes to have the same political impact, something that extends to its impact on accountability.

None of this recent research provides a clear explanation of how the objective of aid matters, how intention is translated into impact. On the surface it may not seem puzzling; we would generally expect a program with economic objectives to be more likely to produce economic effects, and a programme with more political objectives to produce political ones. Yet there are plenty of instances in which donors' objectives have not translated into results, or have produced results that were not intended. If objectives were all we needed to explain the impact of aid, we would be living in a world of developed, democratic states. Moreover, a large amount of economically focussed aid has dual objectives. In the case of budget support – which accounts for significant volumes of aid – these increasingly include political goals such as protecting human rights, improving governance and strengthening accountability (Dijkstra, 2012; Faust, Leiderer and Schmitt, 2012). If the primarily economic objectives of that aid prevent the delivery of those secondary political goals, we need to understand how.

One reason why existing research has not explained how the objective of aid matters is that it has looked primarily at development donors rather than development practitioners; it assumes that the relevant actors are organisations, not individuals. Donors – as organisations – might determine the primary objectives of an aid programme, but it is ultimately individuals within those organisations who must manage them. While individuals are both constrained and conditioned by the organisations in which they work, the process of translating stated objectives into real, deliverable programs is not necessarily a straightforward one. In the case of the World Bank, Xu and Weller (2009) describe 'a broad and diverse body, where the whole is less than the sum of its squabbling parts' (p. 4). Explaining how the objective of aid shapes outcomes ultimately means getting down to the individual level. This is why this paper aims to explain how the objective of aid affects its impact on accountability in recipient countries in a way that accounts for the role of individual aid managers.

In pursuing that goal, it turns to Ferguson (1994) for inspiration. In the 1990s, he argued that the institutions tasked with delivering aid had a tendency to depoliticise development, in part because aid managers took the view that they were 'not in the business' of political change (Ferguson, 1994, p. 69). Since then aid has become more political, both in terms of means and ends, a shift that has been described as an 'almost revolution' in development (Carothers & De Gramont, 2013). Yet the tendency to approach development primarily as a technical, rather than political, task has endured. Hout (2012) recently observed that most aid managers continue to see politics as beyond the scope of their responsibilities, explaining 'although they are concerned *about* the political context in which they operate, they feel they should not themselves be concerned *with* politics in their partner countries' (p. 407 emphasis original). This suggests that aid managers' views of what development entails, and how it should be pursued, may offer an explanation of how the political impact of aid, and in particular its impact on accountability, is shaped by its objective.

To determine whether this is the case, I analyse how two aid programs with different objectives affected accountability in Uganda, focussing specifically on the Parliament's ability to hold the Executive to account for its management of financial resources. The first aid program, the Joint Budget Support Framework (JBSF), was primarily economic, focussing on poverty-reduction. The second was (and still is), squarely targeted at governance; the Democratic Governance Facility (DGF). Drawing on this evidence, I argue that the stated objective of aid programs is a mask for deeper, underlying causes. Ultimately, what matters is how the individuals who deliver these aid programs understand the nature of the task at hand, and what they view as the appropriate means of achieving their ends. When an aid program, such as the JBSF, is primarily envisaged as a technical, economic endeavour – best left to experts – gains in the strength of political institutions of accountability, such as parliaments, are not made possible. It is only when aid programs, such as the DGF, are recognized as political, and political institutions are seen as relevant actors, that this can occur. Aid is not the immediate cause of these effects because there is a large degree of agency on the part of local actors. Rather, aid creates (or closes) windows of opportunity that make improvements in accountability possible.

Objectives and accountability

An essential first step is to provide clarity about the meaning of key concepts. What does it mean to talk about the objective of foreign aid? Donors give foreign aid for a multitude of reasons. Some, like poverty reduction, they are happy to state explicitly. Others, including strategic or diplomatic concerns, can be inferred from patterns of aid allocation (Alesina & Dollar, 2000). Not all donors have the same motivations. While some are more motivated by recipients' needs, others are influenced by self-interest (Berthélemy, 2006; Hoeffler and Outram, 2011). In this article, I am not interested in donors' underlying motivations for providing aid, but rather the stated purpose of specific aid programs. This aligns with the recent empirical work that provides the point of departure for this article. Jones and Tarp (2016) coded aid by reference to its stated objective, categorising aid flows on the basis of purpose codes from the AidData database. Dietrich and Wright (2015) took a similar approach, but categorised aid as either 'economic aid' or 'democracy aid.'[3] Both studies coded aid as having only a single objective, something that may blind us to the impact of competing, or even inconsistent, objectives within the same aid program. This increases the value of qualitative analysis, such that presented in this paper one. It differentiates between two main (but not mutually exclusive) types of objectives: economic and political. Economic objectives refer to goals like economic growth, macroeconomic stability and poverty-reduction. Political objectives include goals explicitly articulated in terms of promoting democracy, as well as efforts to strengthen and support political institutions more broadly, which often occur under the less-politicised banner of promoting good governance. This is distinguished both from the promotion of specific policy agendas, and from partisan political goals; these are not the 'political objectives' of aid with which this paper is concerned.

Accountability may be a prominent concept in development, but it is one that is rarely defined. In Schedler's (1999) words, 'we generally assume that we understand what we say when we talk about accountability, and that others do so as well' (p. 14). He identifies two key dimensions of accountability; *answerability* and *enforcement* (Schedler, 1999). While answerability entails an obligation to provide information about, explain or justify one's actions, enforcement refers to the capacity to penalise misconduct, violation of duty or a failure in answerability. Both are widely cited as important markers of what constitutes accountability (Chirwa and Nijzink, 2012; Hyden, 2010; Kenney, 2003) and so provide a useful, if basic, definition. Yet even with this basic definition, there are many different types of accountability. Accountability can vary along several dimensions, including source of control, strength of control and spatial direction of relationship (Lindberg, 2013). Accountability can also vary in terms of the domain or subject matter to which it relates.

In this article I focus on a particular type of accountability; the Parliament's ability to hold the Executive to account, a form of horizontal accountability (O'Donnell, 1998). I also focus on accountability in relation to a particular subject matter – the management of financial resources, including aid and domestic revenue. I place my focus here because this type of accountability is one that both academics (Cranenburgh, 2009; O'Donnell, 1998) and policy makers (including those in the UK; see DFID, 2013) agree is sorely lacking, and sorely needed, in many developing countries. It is the type of accountability that drove the evolution of representative government in Western Europe (Tilly, 1992), and the type of accountability that sits at the heart of concerns that aid has an effect akin to that of natural resources. This is why it is the type of accountability at the centre of this paper. It is rendered concrete by looking at two things. First, the ability of the Parliament to oversee the government's management of financial resources (i.e. the existence of relevant legal powers). Second, the willingness of the Parliament to make use of that ability.

Research design

Uganda is a particularly valuable context in which to explore the effect of aid's objective on accountability. For decades it was a testing ground for innovations in development policy and democracy promotion (Williamson & Moon, 2010). One US aid official once claimed, of both democracy and development aid, 'If it can't work in Uganda, it can't work' (quoted in Hauser, 1999, p. 633). While faith in Uganda's trajectory has waned in recent years, it is still seen as a model in some areas. Donors have, for example, funded study trips for MPs and parliamentary staff from developing countries to see Uganda's Parliamentary Budget Office (PBO), in action. Cases from Uganda therefore have significance beyond its borders.

Within the Ugandan context, this article compares the impact of two aid programs – the JBSF and the DGF – on accountability. More precisely, this paper compares two instances in which donors used these aid programs as vehicles for intervening in legislative debates that affected the Parliament's ability to hold the Executive to account for its management of financial resources. The first debate concerned the Public Finance Management Act 2015[4] (PFM Act), a debate that donors approached through the JBSF. The second related to the two Petroleum Acts 2013[5] (Petroleum Acts), a debate that donors engaged with via the DGF. The choice of these two cases reflects a 'most similar' strategy of case selection: they share a number of relevant similarities but differ in terms of the aid program's primary objective and the ultimate impact on accountability. The DGF is, as its name suggests, designed primarily as a tool for strengthening democratic governance in Uganda. The JBSF, as with budget support programs generally, is targeted at poverty reduction. It also sought to strengthen governance and improve accountability, but these were secondary goals. These different objectives correspond to differences in the relevant outcomes. While donors' engagement – via the DGF - on the Petroleum Acts is generally seen as a success (albeit a qualified one) in terms of the Parliament's ability to hold the Executive to account for its management of financial resources, the same cannot be said of their engagement – via the JBSF – on the PFM Act. At best, it had no effect on the Parliament's ability to hold the Executive to account and at worst, it may have undermined it.

Comparing the JBSF and the DGF by reference to the PFM Act and Petroleum Acts significantly increases the degree of similarity between the two cases. Aid managers and Ugandan politicians viewed both sets of legislation as high priorities, and saw them as intrinsically linked. One aid manager closely engaged with the JBSF described the PFM Act, then still a bill, as the 'missing link' between the two Petroleum Acts (interview, 3 December, 2013). In each case the central problem that aid managers were seeking to address was identified in remarkably similar terms. In the case of the JBSF, donors saw the PFM Act as a tool for improving Uganda's budget process and strengthening oversight of how the government's financial resources, including budget support, were spent. It the case of the DGF, donors described the challenge as one of ensuring 'that income goes on budget and is channelled to citizens.'[6] Both sets of legislation had important implications for the Parliament's role as an accountability institution, and both had the potential to shape the balance of power between executive and legislature over the long term. Focussing our attention here ensures that the mechanisms with which this paper is concerned will be closer to the surface, and more visible, than they would be elsewhere.

It is particularly useful to be examining two cases in the context of a single country. This helps to isolate the effect of the JBSF and DGF's different objectives: basic contextual factors are held constant, including Uganda's colonial history, level of economic development, and regime type, as well as the pre-existing strength and independence of the Parliament. The latter is particularly important, as it would affect the ability of that institution to take advantage of the opportunities created by different types of aid. Inevitably, the two cases fall short of the perfect 'most-similar' ideal. There is variation in terms of the volume of aid provided through each program. While donors typically disbursed several hundred million dollars though the JBSF each year, the DGF's annual budget runs to the tens of millions. This difference is not problematic: it will affect the magnitude of any effect, rather than its direction or the causal mechanisms through which it occurs. Perhaps more significantly, there is variation in terms of the donors involved in each program. While the JBSF and the DGF involve (or have involved) almost all of the same bilateral donors, multilateral donors with formally apolitical mandates – most notably the World Bank – are absent from the DGF. This could be significant because we know that different donors have different priorities (Alesina and Dollar, 2000; Berthélemy, 2006; Hoeffler and Outram, 2011). Donors with formally apolitical mandates may deliver aid with economic objectives in a way that makes it less prone to promoting secondary political objectives. The two programs also differ in terms of aid modality. While the JBSF is a budget support program, the DGF is a basket-funding arrangement. Both are programmatic aid modalities, but where budget support entails a direct financial transfer to a recipient's national treasury, a basket funding arrangement such as the DGF does not. While this could make a difference, it is unclear how: we know surprisingly little about how specific aid modalities, such as budget support, affect accountability (Tavakoli & Smith, 2013).

With this in mind, some of the analytical leverage in this article come from within-case analysis, in the form of process tracing, rather than comparison. This compensates for the fact that the two cases fall short of the perfect, 'most-similar' ideal. With its close attention to sequential analysis, process-tracing ensures that the imperfect control that results from this does not lead to false causal inferences (George & Bennett, 2005). Process-tracing is also employed because this article is closely concerned with causal mechanisms; I am interested in how the objectives of the DGF and JBSF shaped their effect on accountability. Process-tracing is particularly well suited to the task at hand because it has 'comparative advantage in the empirical analysis of decision making at the individual, small group and organizational levels' (Levy, 2008, p. 11).

The analysis below relies on more than 30 interviews carried out in Kampala between November 2013 and February 2014. Interviewees included donor agency and embassy officials[7] (15); staff at democracy promotion bodies, including the DGF (7); Members of Parliament (MPs, from both opposition and governing parties) and parliamentary support staff (4); government officials (3); political party officials and party support staff (3); and staff from local Civil Society Organisations (CSOs) (6) and international NGOs (2). Documentary material complements these interviews. This includes some readily available material (e.g. parliamentary debates, local media reports, and press statements) and some obtained through freedom of information requests (e.g. internal donor memos and program documents).[8]

The JBSF and the PFM Act

The JBSF began in 2009, when the Government of Uganda and eleven donors[9] agreed on the first Joint Assessment Framework (JAF) for budget support. The JBSF consisted of two things. The first was financial transfers from donors to the Government of Uganda. In the 2011/2012 fiscal year, for example, the JBSF financed eight percent of the Ugandan budget. This represented about a third of all donor support to Uganda in that year (World Bank, 2012, pp. 15–17). The second component of the JBSF comprised a tiered management structure through which policy dialogue and performance assessment were to occur, as well as a common set of criteria that would be used for such assessments. The latter included a set of politically-focussed 'underlying principles' (initially set out in donors' bilateral Memoranda of Understanding (MoU) with the Government of Uganda, later set out in a draft multilateral MoU); more detailed, sector-based performance targets (set out in the JAF); and a set of macroeconomic pre-conditions. Together, these set the boundaries of the JBSF policy dialogues and performance assessments.

The pursuit of poverty-reduction as a technical task

The JBSF evolved out of earlier budget support programs linked to Uganda's Poverty Eradication Action Plan and Poverty Action Fund, making it clear from the outset that the primary objective of the JBSF was poverty-reduction. Donors stated this explicitly in a multilateral MoU that they negotiated – but never formally signed[10] – in 2011. It stated that 'the overall objective of the JBSF is to reduce poverty in Uganda.'[11] Interviews make it clear that the pursuit of poverty-reduction was understood as a technical, not a political task. Aid managers equated poverty-reduction with improved economic governance and financial management. One Head of Development Cooperation demonstrated this view, emphasising that PFM is 'the centre of budget support,' and arguing that 'the focus of budget support is economic governance and should not be anything else' (interview, 5 December, 2013). Anything connected to budget support including, but not limited to, the PFM Act was seen as a matter best left to economic experts rather than political institutions. Tellingly, one budget support manager with a background in political science felt the need to start the interview with an immediate disclaimer; 'I shouldn't be doing this!' (interview, 27 November, 2013).

The debate around the *PFM Act* demonstrates how aid managers' technocratic vision of the JBSF, a product of its primary objective, translated into political consequences. It discouraged them from engaging with Uganda's Parliament. This blinded them to the fact that, even as they sought to use the PFM Act as a vehicle for improving the accountability of Ugandan bureaucrats to certain institutions of (in particular, to internal and external auditors, as well as the courts), the Ugandan government was attempting to use it as a vehicle to undermine the Parliament's ability to hold it to account for its management of financial resources.

The PFM Bill was tied to the JBSF because of a corruption scandal at the Office of the Prime Minister (OPM). The OPM had been one of the more respected, and most trusted, branches of the Ugandan government. In October 2012, however, the Ugandan Auditor-General released a report exposing the systematic theft of more than €11 million in donor funds at the OPM (Office of the Auditor-General, 2012). Donors suspended budget support not because it had been stolen,[12] but because they had lost faith in the Ugandan government. Several aid managers described the scandal as 'the final straw' and a clear breach of the underlying principles on which the provision of budget support was based (interview, 27 November 2013; interview, 5 December, 2013; interview, 9 December, 2013). As a result, fixing PFM became synonymous with getting budget support back on track. This link was made explicit in the rather awkwardly named High Level Government Financial Reform Action Plan Matrix. In effect this document was how donors told the government which aspects of the PFM Bill they cared about the most. Among other things they sought, and the Government of Uganda agreed to propose:

> amendments to the Public Finance Bill that include provisions on (i) oil revenue management, in line with international best practice, (ii) a strengthened system of sanctions for breach of PFM regulations, (iii) commitment controls, and (iv) legal creation of an independent directorate of internal audit.[13]

Interviews confirm that this is a fairly accurate reflection of what budget support managers saw as top priorities. When asked which aspects of the PFM Bill were most important, most nominated sanctions, oil revenue management or the establishment of a single treasury account.

What was missing: Parliament and the Budget Act

Ultimately what is most interesting about this list is what is missing; any mention of the Budget Act or of the role of Parliament in the budget process. This was not just surprising, but astounding. The PFM Bill, as introduced to the Parliament in May 2012,[14] stated that it would repeal the Budget Act (PFM Bill, 2012, sec. 79). In practice, this meant the government was proposing to abolish the provisions that the Parliament relied on to hold the Executive to account in matters relating to the budget. It would have abolished the legislative basis of the PBO (Budget Act, 2001, secs. 20–21) and removed the provisions that established the parliamentary budget committee and defined its role in the budget process (Budget Act, 2001, secs. 7–9, 19).

That the government would even attempt to repeal the Budget Act is nothing short of amazing. Both the Budget Act and the PBO it established are models that have been exported – with donors' assistance – across Africa (Johnson & Stapenhurst, 2008) and beyond (Imlach, 2011). Many African parliamentarians, particularly those from East and Southern Africa, see Uganda as a model.[15] Originating as a private members' bill in 2000, many commentators describe the Budget Act as a high water mark for Uganda's Parliament (Carbone, 2008; Kasfir and Twebaze, 2009). MPs, particularly those who were in Parliament at the time, point to it as one of their biggest achievements (Kiraso, 2008). One analyst at the PBO observed, 'What Parliament went through when we were establishing the Budget Act was a type of war. You cannot come in one day and say, "abolish it"' (interview, 20 January, 2014). Yet that is precisely what the PFM Bill, as first proposed, would have done.

Parliament's reaction to the proposed repeal of the Budget Act

Unsurprisingly, many within the Parliament saw the PFM Bill as an attack on that institution. MPs expressed fear that repealing the legislative basis for the PBO would all but eliminate their role in the budget process (Lumu and Kakaire, 2012a; Mulondo, 2012). To local reporters it was clear that MPs distrusted the government's motives (Mugerwa, 2013) and believed they would struggle to oversee the government's use of public funds without the Budget Act (Karugaba, 2013). The Speaker of Parliament, Rebecca Kadaga, emphasized that MPs saw the Budget Act as a symbol of Parliament's independence, a law that provided an important bulwark against the power of the Executive (Nalugo, 2012). In parliamentary debates, one MP wondered what the Ugandan Parliament would tell foreign MPs inspired by the Budget Act; 'Do we tell them that we have killed the baby that we gave birth to and whom they have copied?' (Ekanya, 2014).

Members of the government claimed it was all simply an unfortunate oversight. The Finance Minister argued that the objective of the PFM Bill was to strengthen, not undermine, the Parliament (Mulondo, 2012). High profile NRM MPs also interpreted the motives behind the PFM Bill in a far more favourable light, sometimes stretching credulity. NRM MP and Chair of the Budget Committee, Timothy Lwanga, was either incorrect or disingenuous in asserting that the PFM Bill 'never said that the Budget Act, with effect from this period, would cease to exist' (interview, 5 February, 2014). Later, admitting that the Budget Act was in fact slated to be repealed, he blamed the 'oversight' of abolishing the PBO on legislative drafters at the Ministry of Finance, explaining 'someone really must have had a very big mistake' (interview, 5 February, 2014).

It is hard to believe that the initial attempt to repeal the Budget Act slipped in by accident. Opposition MP Maxwell Akora, a former Vice Chairperson of the Public Accounts Committee, reacted with incredulity to this suggestion. He argued that the repeal 'was intended. They really don't want us [the Parliament] to participate' (interview, 6 February, 2014). In interviews, senior civil society activists expressed a similar view. Context provides further reasons to be sceptical. In January 2013, NRM MPs had backed a proposal for the NRM parliamentary caucus to play a larger role in budget formulation. Media reports (for example Kagaba, 2013; Nalugo, 2013), as well as interviews conducted by the author, point to a widespread belief that the top ranks of the NRM viewed the Parliament and the PBO as increasingly inconvenient obstacles.

Budget support managers on the repeal of the Budget Act: Don't know, don't care

In this context it is nothing short of remarkable that aid managers were overwhelmingly uninterested in, and largely unconcerned by, the prospect of the Budget Act's demise. Comments made by one World Bank official show that Parliament's concerns were seen as an internal matter, something that was not a priority for the bank. Asked about the potential impact on Parliament's involvement in the budget process, the official replied, 'that's internal… the issue of Budget Act versus the PFM Bill, we really didn't have a position' (interview, 17 January, 2014). Many budget support managers saw Parliament's resistance to the repeal of the Budget Act as an overreaction, tending to cast the PFM Bill as an important step forward. Some seemed bemused at the emphasis that MPs placed on the PBO. Others barely saw the Parliament as relevant to the debate. At best, it was an annoying political obstacle standing in the way of a badly needed technical reform. Those that did demonstrate more familiarity with, and interest in, the Parliament's reaction to the PFM Bill were overwhelmingly people who were primarily engaged in democracy promotion, rather than the JBSF. One senior expert with several years of experience in democracy promotion in Uganda was quite blunt in describing the government's intent in repealing the Budget Act, saying 'well, the government is trying to kill it, basically. It is not an accident at all' (interview, 24 January, 2014).

Despite JBSF managers' apparent frustration with the Parliament's opposition to the PFM Bill, the first direct meeting between donor representatives and the Chair of the Budget Committee only took place in February 2014.[16] Moreover, it was not those connected to budget support that initiated the meeting . The meeting's organizer, an official at the Japanese Embassy (which is not part of the JBSF), described it as 'sort of serendipity' (personal communication, 4 February 2014). She arranged the meeting because the Japanese Embassy happened to have developed a strong relationship with the Chair of the Budget Committee, who was keen to reach out to donors on the issue. At the meeting, several attendees were clearly eager to get a first-hand insight into the attitudes of MPs towards the PFM Act. One donor representative commented that is was very valuable to hear directly from Parliament regarding its position on the PFM Bill. Yet, without the intervention of someone from outside the JBSF program, the meeting would not have taken place.

Ignoring Parliament meant gains were not made possible

In an attempt to resolve the political impasse, the Ministry of Finance proposed a number of amendments to the PFM Bill in late 2013. These would have incorporated the key provisions of the Budget Act into the new law. Yet ultimately, and perversely, parliamentarians' refused to incorporate the relevant provisions into the PFM Act. Instead, towards the end of 2014, they passed a PFM Act that left the Budget Act in place, completely unchanged. While this represented a symbolic victory for Parliament, it was a hollow one because it created a range of complications. There are now a number of contradictions between the Budget Act and the PFM Act. These include inconsistencies relating to which documents the government is required to provide to the Parliament as part of the budget process, and when it is required to provide them. There is also conflict between the two Acts regarding the timing of the budget calendar and the regulation of supplementary budgets. Assuming Ugandan courts were to follow the principles of legislative interpretation applied in other common law jurisdictions, provisions of the Budget Act that are inconsistent with the PFM Act may be viewed as impliedly repealed.[17]

It may seem like nit-picking to complain about the inconsistencies between the Budget Act and the PFM Act. Yet given the important role the Budget Act has played in helping the Parliament to assert itself on budgetary matters, confusion and inconsistency around its requirements create a risk. Uncertainty could be used by the government to avoid compliance with the terms of the Budget Act. There are already some worrying signs. In April 2015 an umbrella group of CSOs issued a press statement noting the delay in publishing the budget documents in accordance with the new PFM Act and expressing concern that this 'will lead to rubber stamping of proposals from the Executive' (Civil Society Budget Advocacy Group, 2015, para. 12). While this is by no means proof that the Executive is manipulating the inconsistencies between the Budget Act and the PFM Act to avoid scrutiny, it is hardly an auspicious start.

The DGF and the Petroleum Acts

The preceding section examined donors' engagement around the PFM Act, through the JBSF program. It showed that when operating through the JBSF, the primarily economic objective of that program encouraged aid managers to view it as a technocratic endeavour. As a result, they approached the Ugandan Parliament with disinterest in, and in some cases disregard for, that institution's ability to hold the Executive to account. This begs the question – do aid managers, simply exhibit this attitude to parliaments all the time? The case of the Petroleum Acts, two laws that set out the regulatory framework governing Uganda's emerging oil industry, clearly shows that this is not the case. The Petroleum Act (No. 1) governs upstream petroleum activities, including licensing for exploration and development, environmental safeguards and transparency. The Petroleum Act (No. 2) governs downstream activities, such as refining, transportation and storage. The Government introduced, and the Parliament passed, both Acts in 2012. While the JBSF framed donors' engagement around the PFM Bill, their engagement around the Petroleum Acts was framed by the DGF. That program, with an explicitly political objective, shaped their interactions with Parliament in a very different way. It fostered an attitude that Parliament was an important ally in ensuring that the Ugandan government is held accountable for the development and management of oil reserves. This led aid managers to engage with the Parliament, helping rather than hindering MP's attempts to preserve its powers to hold the Executive to account for its management of financial resources.

A more political task makes Parliament relevant

A consortium of eight donors, all of whom were or had been part of the JBSF, established the DGF in 2011.[18] Like the JBSF, the DGF represented the evolution and expansion of a previous program, the Deepening Democracy Program, which become Component 1 (of 3) of the DGF. Its founders expressly tasked the DGF with supporting state and non-state actors in order to strengthen democratisation, protect human rights, improve access to justice and enhance accountability in Uganda (Democratic Governance Facility, 2015). This meant that from the outset, DGF program documents identified the Parliament as an institution with a role to play in ensuring that petroleum exploration contracts and licenses are awarded and managed transparently. The Strategic Programme Document for Component 3 (the Voice and Accountability Program, which encompasses the DGF's activities relating to the Petroleum Acts) observed that other countries have confronted significant challenges in this area, concluding, 'oversight systems, such as a clear role for Parliament oversight in petroleum agreements and the auditing of the oil institutions, must be established.'[19] This was not just talk: the relevant output, against which the performance of the DGF is assessed, was operationalised in a manner that included Parliament. The Programme Document states that Output 1 – improved accountability and transparency to citizens in natural resource extraction – is to be monitored and reported against three main indicators. One of these was 'an increase in the number of engagements between government and natural resource extraction companies with civil society and Parliamentary networks.'[20] The intention was not to directly strengthen the Parliament (as was the case with activities under the DGF's Component 1) but to empower it indirectly by stimulating constructive debate between MPs and other actors.

To this end, the DGF supported the Advocates Coalition for Development and Environment, in collaboration with the Civil Society Coalition on Oil and Gas, the Revenue Watch Institute, and the Parliamentary Forum on Oil and Gas (a non-partisan grouping of MPs) (Democratic Governance Facility, 2013). It funded a number of meetings and forums that brought together these actors. The objective was to facilitate the development of a harmonized set of amendments to the Petroleum Bills that had the backing of both CSOs and a large number of parliamentarians. The scale of DGF's support was significant; over 250 MPs attended one of the meetings it facilitated. These meetings produced a set of 93 proposed amendments. Parliament approved the vast majority – 87 – of these without significant obstacles arising. This included several amendments that strengthened Parliament's ability to hold the Executive to account with respect to petroleum development and the revenues it will produce. The most notable were changes giving Parliament the power to approve appointments to the boards of the Petroleum Authority of Uganda (Petroleum Authority) and the National Oil Company. These are small changes, but they represent two steps forward in strengthening the Parliament's ability to hold the Executive to account for its management of financial resources.

One step back

Other amendments became the source of substantial controversy. The most significant of these was the proposal to amend section 9 of Petroleum Bill (No. 1).[21] In its original form this gave the Executive (the Energy Minister) almost complete discretion in awarding licenses and contracts for oil exploration and production. In late 2012 MPs proposed, and initially passed, an amendment that took this power out of the hands of the Executive and vested it in the Petroleum Authority. This was a significant change, and one that provoked a stand-off between the Executive and the Parliament. President Museveni accused those who sought to amend the Petroleum Bills of undermining Uganda's national interest on behalf of foreigners (Kiggundu, 2012; Mugerwa, Imaka, Nalugo and Naturinda, 2012). There were chaotic scenes in Parliament as Ministers attempted to have section 9 returned to its original form. Opposition MPs staged a walk out during one sitting (Imaka, 2012). At another the Speaker suspended Parliament after opposing groups of MPs began chanting slogans at each other and one attempted to seize the ceremonial mace (Imaka & Naturinda, 2012). Ultimately the government succeeded in restoring section 9 to its original form. To do so President Museveni relied on the support of cabinet members, military MPs and reluctant NRM backbenchers who he was reported to have called personally (Lumu & Kakaire, 2012b). An unusually large number of MPs absented themselves from Parliament for the vote. It was general assumed that this was to avoid openly opposing the government and risking the President's wrath. Assertiveness came at a cost for some; the chair of the Parliamentary Forum on Oil and Gas, which had spearheaded the attempt to amend section 9, was subsequently expelled from the NRM (Kigambo & Mulondo, 2013).

The fact that Parliament backtracked on section 9 was a significant defeat. The wide discretion that it permits the Executive may prove a threat to accountability in the future given the well-established risk of corruption around the awarding of petroleum licences. Despite this, the DGF generally views its activities around the Petroleum Acts in a positive light. In 2013 it reported that 'progressive changes were achieved in such areas as access to information, Parliamentary oversight and environmental and social protection' (Democratic Governance Facility, 2013). In interviews staff from the DGF seconded the view that its engagement around the Petroleum Acts had been broadly successful. Some noted that while Parliament ultimately lost the fight over section 9, the fact that so many MPs were willing to oppose the President's will on this matter was significant. The manager of DGF's Deepening Democracy Component commented that with respect to section 9, 'there was clearly resistance [from MPs]. Ultimately they lost, but it was defiance' (interview, 24 January, 2014). In a political system dominated by the President, such defiance has value.

Several small, but significant steps forward

Some of the other amendments made by Parliament have also proved meaningful, including those that gave it the power to approve presidential appointments to the board of the Petroleum Authority. In July 2014 Parliament's Appointments Committee refused to approve one of the President's nominees to that board on the grounds that she lacked adequate experience in the petroleum sector (Akello, 2014; Sekanjako, 2014). While appointing a second nominee, they refused to appoint her (as the President had wished) as chair of the board due to concerns that she lacked the assertiveness needed to maintain the independence and integrity of the Petroleum Authority (Sekanjako, 2014). External evaluations of the DGF commissioned by donors also take a positive view of how the DGF influenced Petroleum Acts. In an evaluation prepared in late 2013, a team of consultants reported on the DGF's activities in the oil sector, stating 'the impact of DGF on transparency and accountability, including improvements to draft legislation, is recognised by all stakeholders and role players in the sector, where DGF is clearly seen as taking the lead.'[22]

Of particular note in the context of this article is that the DGF also supported engagement between civil society and MPs in relation to sections of the PFM Bill relevant to petroleum revenue

(Democratic Governance Facility, 2014). That support encompassed training (provided by the Natural Resource Governance Institute) and the facilitation of meetings with the parliamentary committees on Natural Resources, Budget and Finance that aimed to develop a harmonized approach to key provisions. This support did not extend to the provisions of the PFM Bill that would affect the national budget process, the PBO or the Budget Act. The fairly stark contrast in outcomes is illuminating. Many of the amendments proposed to the PFM Bill relating to petroleum revenues enjoyed broad based support among CSOs and MPs: Parliament adopted them. Consultants evaluating the work of the DGF reported that it had contributed to be PFM Act being passed 'in a form that is expected to enhance oil and gas management in Uganda.'[23] In contrast, the amendments necessary to incorporate the key provisions of the Budget Act (which fell outside of the scope of DGF's activities), and that donors engaged with via the JBSF, were simply dropped from the parliamentary agenda. No gains were made and the Parliament was left with contradictory legislation that could potentially undermine its ability to hold the Executive to account in the long term.

How objective made a difference

The preceding sections described how donors engaged with the Ugandan Parliament on two issues, the PFM Act and the Petroleum Acts. In the first case that engagement took place through the JBSF. In the second it took place through the DGF. While the two issues were closely linked, seen as similarly important to donors, and touched on issues with important implications for the relationship between Parliament and Executive, the different objectives of the JBSF and the DGF led to different outcomes with respect to the Parliament's ability to hold the Executive to account for its management of financial resources. The JBSF's mission was poverty reduction, an objective that aid managers interpreted in overwhelmingly economic and technical terms. The technocratic merit of the PFM Bill meant Parliament's opposition either appeared incomprehensible to budget support managers, or was assumed to be motivated by self-interest. As a result, those engaged in the management of budget support largely ignored, or were unsympathetic to, MPs' concerns about how the PFM Act, and in particular the repeal of the Budget Act, might erode the Parliament's ability to hold the Executive to account. They did not see the Parliament as a relevant actor, so it was left on its own to manage the debate as best it could. As it turned out, this was not very well. The Ugandan Parliament saved the Budget Act. Yet in doing so passed a PFM Act that failed to strengthen its ability to hold the Executive to account and left a tangle of legislative contradictions that may make it harder for it to assert itself on matters relating to the budget.

The contrast between the way the DGF engaged Parliament around the Petroleum Acts is dramatic and stems from the fact that it occurred through an aid program with an expressly political objective. The primary objective of the DGF is to strengthen democratic governance. As a result, it was set up in a manner that recognized the political dimension of an apparently technical task; the regulation of the petroleum industry. From the beginning, aid managers working within DGF recognized that the debate over the Petroleum Bills was likely to be contentious, politically charged, and have important implications for the distribution of political power in Uganda. This meant that they identified the Parliament as a relevant political actor and facilitated engagement between donors, CSOs and MPs. This did not directly cause a positive outcome, but it helped to make one possible. MPs going in to debate the Petroleum Acts went in armed with a clear set of amendments that they felt they understood. In contrast, MPs debating the PFM Bill were lucky if they knew what the proposed amendments were: at one point during the debate on that Bill, even the Speaker lacked the text of the amendment being discussed.

Implications

Carothers and de Gramont (2013) describe an 'almost revolution' in development. That revolution is – purportedly – one characterised by the adoption of more political ends and means of pursuing development in place of the technically focussed, formally apolitical approaches that dominated throughout the Cold War. Adherents of this revolution do not seek to politicise development in a partisan sense, nor to promote specific policy agendas. Rather, they seek to recognise the impact of political actors (such as parliaments) and political goals (such as democratic accountability) on development, and the impact that development has on them.

Carothers and de Gramont (2013) speculated that aid modalities that foster ownership (of which budget support is one) could motivate donors to become more politically-minded, explaining 'if recipient governments are to have more direct control over the aid resources flowing into their countries, it is only natural that donors become increasingly concerned with how they are governed and learn more about how to influence them' (p. 270). Yet the evidence above indicates that this is not what has happened. Instead, it reveals that the 'almost revolution' is even more partial and contested than Carothers and de Gramont (2013) suggest. Significantly, the material above also demonstrates that the 'almost revolution' is uneven. At the level of policy, budget support is increasingly presented as a lever that can be used to pursue political objectives (Dijkstra, 2012; Hayman, 2011; Molenaers, Cepinskas and Jacobs, 2010). It has been described as the 'paradigmatic aid instrument' of attempts to forge a synthesis between democracy promotion and development (Faust et al., 2012, p. 454). Yet the primary objective of budget support remains poverty-reduction. This has produced a very large gap between policy and practice. In terms of its day-to-day management and delivery, budget support programs have become a stronghold for many who seek to resist the political turn in development. This adds volume to calls for new research that unpacks the 'black box' of donor organisations (Gulrajani, 2014). It highlights the need to uncover, and understand, the mechanisms through which policy is translated into practice if we are to pursue development objectives – be they economic or political – more effectively.

The findings presented in this article are worrying. Budget support and other forms of aid targeted at poverty reduction easily outweigh aid that targets governance and democracy. The latter may well work. Yet if the objectives of aid continue to be defined primarily in economic terms, aid managers will continue to ignore political institutions like parliaments. International donors cannot bear sole, or even primary responsibility for empowering parliaments and strengthening accountability in developing countries. The impetus for such changes must come from within. But if donors act like these institutions don't matter, it becomes less and less likely that they will.

Notes

[1] Others doubt the existence of a 'foreign aid curse' (see Altincekic & Bearce, 2014).
[2] Recent research has questioned the analogy between aid and natural resource rents, particularly oil revenues (Bermeo, 2016).
[3] As a result, their 'economic aid' captures several categories of aid (including general budget support) that Jones and Tarp (2016) categorise as 'other.'
[4] Originally titled the Public Finance Bill 2012, later the Public Finance Management Bill 2012.
[5] The Petroleum (Exploration, Development and Production) Act, 2013 and the Petroleum (Refining, Gas Processing and Conversion, Transportation and Storage) Act, 2013. These are commonly referred to as the Petroleum Act (No. 1) and the Petroleum Act (No. 2).
[6] Democratic Governance Program Uganda, *Component 3: Voice and Accountability,* Program Document, 2011, unpublished document (available from the author on request).
[7] Some interviewees requested that their embassy or organisation not be identified. I therefore identify most donors only as a bilateral or multilateral donor.
[8] Requests for relevant documents were submitted to three donors; the United Kingdom (DFID), Norway (Norad and the Ministry for Foreign Affairs), and the EU (European Commission DG International Cooperation and Development). FOI requests made to Norwegian agencies were broader in scope due to the Norwegian government's long-standing practice of listing all potentially available documents online.
[9] The World Bank, the European Union, the United Kingdom, Austria, Belgium, Denmark, Germany, Ireland, Norway, Sweden and the Netherlands.
[10] Plans to sign this were well advanced in 2012 but derailed by a corruption scandal at Uganda's Office of the Prime Minister. In practice this made little difference as for the most-part the MoU simply formalized the existing management structures linked to JBSF (former Head of DFID Uganda, personal communication, 21 September 2015).
[11] *Draft Memorandum of Understanding Between the Government of the Republic of Uganda and the Development Partners Under the Joint Budget Support Framework*, version dated October 2012, unpublished document (available from the author on request).
[12] The Auditor-General referred to the affected funds as budget support but aid managers interviewed were adamant they were a form of basket funding.
[13] *Progress on High Level Government Financial Management Reform Action Plan Matrix*, working document provided by donor official, November 2013.
[14] The Parliament ultimately made several amendments to the PFM Bill. These are discussed in more detail below.
[15] This view was expressed by several respondents in interviews conducted by the author in Malawi (June-July 2013) and Zambia (October-November 2013). Respondents included MPs and parliamentary support staff.
[16] I attended this meeting as an observer on 4 February 2014. Attendees included the Chair of the Budget Committee, representatives from bilateral donors (including many budget support donors), multilateral donors and the Ministry of Finance.
[17] The doctrine of implied repeal holds that when an Act of Parliament conflicts with an earlier one, the later Act takes precedence and the conflicting parts of the earlier Act are repealed.
[18] The founders of the DGF were Austria, Denmark, Ireland, the Netherlands, Norway, Sweden, the United Kingdom and the European Union. All were initial members of the JBSF, though by 2012 both Austria and the Netherlands had ceased providing budget support.
[19] *Component 3: Voice and Accountability,* DGF Programme Document, final draft dated March 2011, unpublished document (available from the author on request), p. 16.
[20] Ibid, p. 18.
[21] The relevant provision was section 9 of the Petroleum (Exploration, Development and Production) Bill 2012. This ultimately became section 8 of the Petroleum (Exploration, Development and Production) Act 2013.
[22] Greg Moran, Pieter Du Plessis, Salima Namusobya and Sabiti Makara, *Review of the Democratic Governance Facility,* PEMconsult/Greg Moran and Associates, Final Report, 27 February 2014, unpublished document (available from the author on request) p. 24.
[23] Anna Paterson and Valentine Namakula, *Uganda Democratic Governance Facility Annual Review 2014*, International Law and Policy Institute, Report 3/2015, unpublished document (available from the author on request), p. 58.

List of Acronyms

CSO	Civil Society Organisation
DFID	Department for International Development, United Kingdom
DGF	Democratic Governance Facility
JAF	Joint Assessment Framework
JBSF	Joint Budget Support Framework
MoU	Memorandum of Understanding
NGO	Non-Government Organisation
NRM	National Resistance Movement
OPM	Office of the Prime Minister
PBO	Parliamentary Budget Office
PFM	Public Financial Management

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