

# “Pressing the Right Buttons”

*Jennifer Musisi for New City Leadership*

## *Educator Guide*

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### Overview

This Educator Guide is designed to assist instructors in teaching this case to students and practitioners. It is based on [case pedagogy](#), which invites participants to put themselves in the shoes of the protagonist(s) of the case and imagine how they would respond to the circumstances. Participants should read the teaching case in advance and identify key issues as a preliminary step toward meeting the learning objectives. Instructors may then use the time in the classroom to guide participants in exploring the issues and examining the challenges in the case; to introduce key concepts, tools, and frameworks; and to assist participants in applying their learning to their own environments and challenges.

This guide includes learning objectives, a synopsis, key questions, a roadmap for discussion, and appendices with additional pedagogical information and theoretical applications. The roadmap and appendices are offered to initiate meaningful conversation but are by no means the only way to teach the case. Each educator or facilitator should feel free to design their own teaching plans; both the structure and the time allotted for each component are suggestions.

### Learning Objectives

The overarching learning objective of this case is to help senior leaders in government understand or better diagnose challenges in developing state capabilities, and to introduce a framework for examining and enhancing these capabilities. In this particular case, the testing ground is tax and revenue collection. More specifically, participants will consider:

- How to improve a process, define conditions necessary to begin, and determine appropriate sequencing
  - *What taxes or fees should be prioritized, and why? Which will produce the highest returns, and which are merely nuisances, too time-consuming, or politically hazardous to consider?*
- Diagnosing resistance and immunity to change, and trying to overcome it
  - *How do you motivate and educate citizens to pay fees and taxes?*
- Leading change in treacherous terrain; managing the pace of change, how it is communicated, clarifying overall strategic direction, and making tactical adjustments as needed



- *Do you target one sector or many sectors? Do you decide based on opportunism (what is easy and available), or by using more strategic thinking (something that may be difficult but transformative)?*

## Case Synopsis

Jennifer Musisi, a career civil servant most recently with the Uganda Revenue Authority, was appointed by President Museveni as executive director (equivalent to city manager) of a new governing body for Uganda’s capital, the Kampala Capital City Authority (KCCA). Previously, power in Kampala had been held by an elected body, the Kampala City Council (KCC), dominated by opposition politicians and notorious for corruption, poor service delivery, and inadequate tax and revenue collections.

As head of the new KCCA, a quasi-corporate authority now under central government, Musisi’s job was to change all that, and quickly, by fighting corruption and modernizing (thereby increasing) tax and revenue collections. She had to decide which municipal fees or taxes would recoup the greatest revenues for maximum impact on her city-improvement agenda of better roads, clean streets and markets, modern drainage and lighting, and more.

Musisi also needed to find ways to remove longtime private tax agents who took, supposedly, a 10 percent commission from the City but in fact withheld most of their receipts, sometimes extorting additional, unofficial sums. Property tax—as it is throughout the world—was potentially Kampala’s most lucrative revenue source, but here Musisi’s effectiveness was limited without national legislative reform and government support. Thus, her most difficult challenges were transit and trading, on which thousands of poor people depended for their living while being vulnerable to private revenue collectors, middlemen, local bosses, and law enforcement.

The case describes an extremely difficult, often dangerous situation in a fast-growing African capital, and an individual determined to make Kampala the model city she believed it could be. *How did Musisi even begin? What was the best strategy for raising own-source revenue (OSR), and how did she navigate the politics—both ways, that is, with opposition city politicians who cultivate the poor, but also with President Museveni and his governing NRM (National Resistance Movement)?* In recent history African capitals have depended on central government transfers for their budgets and that was still the case in Kampala as of 2019. But with little expectation that she would get more support from central government, Musisi had to collect enormous sums for the improvements needed for the City’s infrastructure, health services, schools, and general business environment.

## Key Questions

1. Considering their reform agenda, were the KCCA and Musisi focusing on the right subjects and in the right sequence?
2. Many staff—not to mention customers, taxpayers, agents, and government officials—were used to old, corrupt practices. How would you create a whole new attitude to public service?
3. How did the KCCA and Musisi manage the complicated politics of their environment?

4. How much of Musisi’s reform agenda will be sustainable when, inevitably, she moves on? Were new processes and institutions strong enough, or generally accepted and popular enough to endure?
5. What were the costs or initial investments required for reforming collections? Creating a new digital platform for payments and opening customer assistance bureaus required substantial investment, and costs could have been highest initially. What could be done cheaply or quickly, and what was worth more comprehensive investment?

## Roadmap for Discussion

**Introduction** (3-10 minutes): Briefly state the goal of the session in reference to the case, cite specific major conflicts facing the protagonist, and foreshadow broader learning objectives.

**Exploration** (30-45 minutes): Use class discussion, “buzz groups,” and board work to examine the issues and options confronting the protagonist.

**Diagnosis** (15-45 minutes): Introduce key concepts, frameworks, and tools to help participants pinpoint possible solutions to major conflicts in the case.

**Application** (15 minutes, optional): Ask participants to relate the concepts and frameworks to their own organizations’ challenges.

**Wrap-Up and Takeaways** (15 minutes): Review the learning objectives and discuss insights most relevant to the participants’ organizations’ challenges.

### **Introduction** (3-10 minutes)

Frame the primary learning objectives of the session: developing a framework for building fundamental state capacity on the testing ground of tax and revenue collection; diagnosing resistance and immunity to change; then, leading change in treacherous terrain.

### **Exploration** (30-45 minutes)

A quick synopsis of the case (no more than a minute) should set the stage, along with a focus for the discussion to come. Follow with instructor-led board work:

Right-hand board: *What social problems did Musisi want to address? (e.g., dirty streets, crime, poor services)*

Left-hand board: *What government problems did Musisi want to address? (e.g., corruption, complacency, underqualified staff)*

Middle board: *Musisi wanted to take on both social and government/administrative problems, but what did she do first and why?*

You may include a timeline of events and key decisions on the top half of the board. (See Appendix 1 for a guide.) The bottom half of the board could list stakeholders.

Push all three boards up, to arrive at:

### **Diagnosis** (15-45 minutes)

One option for diagnosing Musisi’s work is to use an “agents of change” framework.<sup>1</sup> This innovation approach helps participants navigate a complex stakeholder environment in the public sector. Briefly, it involves considering the case Musisi made to stakeholders to reform revenue collections, the work she did to make it appeal to them, and, finally, how she got started and pushed ahead with the effort.

Use the board to notate participants’ answers to the questions below. The quotations are from *Agents of Change: Strategy and Tactics for Social Innovation* (Cels, de Jong and Nauta, 2012) for reference only, and do not need to be included on the board.

#### Left-hand board: Crafting the Case

“To get to the point where resources, legitimacy, and support . . . are available, innovators first need to craft a case for success and come up with arguments and evidence to convince stakeholders that supporting the innovation is necessary and will be safe.”

- *What was Jennifer Musisi’s “case for change”? What was she proposing, and why? What was the appeal of the case she made for her stakeholders?*

#### Middle board: Managing Meaning

“Innovators’ projects have to make sense to everyone around them. To bring this about, they manage meaning by structuring conversations. The strategic importance of these conversations cannot be overstated.”

- *How did Musisi communicate her vision to stakeholders (e.g., Kampalans, KCCA staff, vendors, UTODA, President Museveni, Lord Mayor Lukwago, and others)? After all, it is not just about the plan, but how you frame it.*

#### Right-hand board: Prompting Progress

“Innovators . . . do not wait for progress to happen; they prompt it. Once an innovation process has been set in motion, many of them spend time keeping it in motion and making sure the progress does not get reversed.”

- *Did Musisi wait? When and for what reason did she choose to begin? “Irreversibility” is a key goal, where the change the protagonist led is successful and sufficiently grounded to last. Did Musisi reach that point—and if so, when? For something like revenue collections, what would mark the tipping point toward true sustainability?*

### **Application** (15 minutes, optional)

Once the class has examined the process Musisi led to implement revenue reform through an “agents of change” framework, ask them to think more about applying these principles (crafting a case, managing meaning, and prompting progress) as they approach a “change initiative” of their own.

- *Consider a problem you face in your own work. How can you craft the case for change, make it possible to begin the work now, and still address deeper or long-term issues?*
- *Think of your stakeholders: Who will be your allies and opponents, and who are the fence-sitters? How will you communicate a case that makes sense to them and gets their buy-in?*
- *When you think about implementing change, how will you break it down into different parts or phases? How should you pace the work?*

### **Wrap-Up and Takeaways** (15 minutes)

Summarize the process and learning objectives and discuss insights most relevant to participants’ organizations’ challenges.

## **Suggested Further Reading**

Sanderijn Cels, Jorrit de Jong and Frans Nauta, *Agents of Change: Strategy and Tactics for Social Innovation* (Washington DC, 2012)

See Part One, especially introduction and chapters three (“Crafting the Case”) and five (“Managing Meaning”); and Part Four (“Conclusion: Innovating Strategically”).

Christopher Gore and Nansozi Muwanga, “Decentralization is Dead, Long Live Decentralization! Capital City Reform and Political Rights in Kampala, Uganda,” *International Journal of Urban and Regional Research*, vol 38.6, November 2014, 2201-16

This paper explores another angle to consider in this case—the comparative: “Given the history and popularity of [Uganda’s] decentralization programme and because of the number of other African countries where tension between the capital city and the central government is evident [. . .] Kampala is also an important African case when considering the challenges presented by a growing urban centre, the legacies of slow improvements in the City and a national government with little historic interest in urban development.”

## Appendix One

### TIMELINE: Jennifer Musisi and the KCCA’s first eighteen months in office

#### ■ 2011

- March 1** – Kampala Capital City Act (passed by Parliament in November 2010) comes into force, creating a Kampala Capital City Authority (KCCA) to replace Kampala City Council (KCC).
- Longtime Kampala opposition MP Erias Lukwago wins 64 percent of vote, becoming first Lord Mayor of Kampala.
- April** – Transit cartel UTODA has its taxi-park administration contract extended until 31 October 2014 by departing KCC.
- Jennifer Musisi becomes KCCA executive director.
- May** – Musisi is confirmed as sole KCCA accounting officer; begins investigation into city bank accounts.
- KCCA cancels UTODA taxi-park contract.
- June** – Lord Mayor Lukwago opposes two-week deadline for street vendors to cease street trading.
- KCCA begins arrests for littering.
  - Musisi evicts former Kampala mayor Sebaggala from town clerk’s residence. (On August 31, evicts former Intelligence Services chief, General David Tinnyefuza, from another city residence.)
- July** – KCCA bans street vendors from Kampala central business district.
- KCCA’s investigation announces existence of “151 active bank accounts in various Commercial Banks with credit balances of UGX 58 billion out of which nineteen undeclared bank accounts had credit balances amounting to UGX 971 million.” Most accounts had not been properly authorized. The review furthermore reveals that KCCA is committed to UGX 7.414 billion in ongoing contracts initiated by KCC.
- Aug** – KCCA announces street vendors must vacate Kampala by September 4 under threat of eviction, a decision affirmed by the federal minister for Kampala, but again criticized by Lord Mayor Lukwago.
- Sept** – Lord Mayor Lukwago sues Musisi in High Court on grounds of usurpation of powers and violation of approved KCCA policies and processes.

#### ■ 2012

- Jan** – Lukwago/Musisi mediation fails; later in January, court dismisses UTODA appeal of Musisi’s 2011 taxi-park contract cancellation.
- Mar** – Musisi announces each *matatu* operator will pay a UGX 120,000 fee to KCCA; the *matatu* drivers’ organization DACCA, citing high fees, threatens a strike.
- KCCA reports that only half of the estimated 8,500 street vendors have accepted KCCA’s offer to be relocated (at a fee) in new or renovated markets.
- July** – High Court throws out Lukwago’s suit against Musisi, undermining his challenge to her authority.

**TIMELINE: Revenue Administration Landmarks****■ 2011**

Directorate of Revenue Collection established as one of ten KCCA directorates; simultaneously, IT directorate begins work assessing the state of KCCA infrastructure and technology and commences new hiring.

**■ 2013**

Electronic revenue management system (e-Citie) is purchased and developed for implementation in one year. In the meantime, a “Mobile Money” payment system is rolled out for fee and taxpayers pay directly at banks into official KCCA accounts, marking the end of private collection agents in Kampala.

**■ 2014**

e-Citie is rolled out in October to cover road user (transit) fees and trading licenses, soon to be expanded to other modules (e.g., hotel fees, local service tax, outdoor advertising).

**■ 2015-16**

Final of three payments (UGX 2.5 billion) for e-Citie are authorized; at same time, UGX 2.7 billion authorized for computer-aided mass property valuation (CAMV) to replace old manual system for mass registration and valuation of Kampala property rolls (the last full valuation was carried out in 2005).

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**Endnotes**

<sup>1</sup> Sanderijn Cels, Jorrit de Jong and Frans Nauta, *Agents of Change: Strategy and Tactics for Social Innovation* (Washington DC, 2012).