DECENTRALISATION AND LOCAL GOVERNMENT TIMELY ACCOUNTABILITY IN UGANDA: A CASE OF MBALE MUNICIPAL COUNCIL

[1]Peter Simon Wakwale, [2]Faustino L. Orach-Meza, [3]Pio Frank Kiingi, [4]Joseph Oloba

Abstract: **The study examined the effect of decentralization on local government's timely accountability in Mbale City Council (formerly Mbale Municipal Council) with respect to administrative, financial, and political gaps. A sample of 292 respondents was used in the study. Correlation and regression analysis established that there are relationships between decentralization and local government timely accountability, with (r = 0.689 for administration, (r = 0.695) for financing, and (r = 0.817) for political support. The findings revealed that there were some improvements in the administrative, fiscal, and political aspects of decentralization with a positive influence on efficiency in timely accountability (R^2 = 0.689, r =0.830, F = 115.315, and p = 0.000). As measures to improve local government's timely accountability, the study recommended that the public should participate more in information sharing to closely follow the performance of both political and appointed officials. It was further recommended that both political and civil service leaders should be more accountable in the process of carrying out their responsibilities as agents of the people.**

Keywords: **Decentralisation, Local Government, Timely Accountability.**

1. INTRODUCTION

The global trend of decentralisation poses unique difficulties for the process of attending to people's needs and wants. Not only does decentralisation transfer resources, power, and authority to lower local governments, but also more people can get involved in allocating resources and deciding on the power that affects them (Obonyo & Muhumuza, 2023). At the same time, decentralisation offers opportunities to the people to hold their leaders accountable for their actions, while political leaders are expected to fulfil, and this can be achieved through greater participation in decision-making (Conyers, 2007).

This study was prompted by the fact that, among the countries in Africa, Uganda was considered a good model for research on decentralization, because it has been pursuing one of the most systematic decentralization policies in Africa. Although Uganda's conditions of living were generally more problematic due to civil strife than in other African countries, some of the leading districts, like Mbale, attracted frequent visits from donors and policymakers of other African countries (Human Rights Watch, 2003).

Despite Uganda being heavily dependent on foreign assistance for government activities, the initiatives of decentralization reforms were not imposed by external aid agencies, as is the case with other African countries (Saito, 2012). Lessons from Uganda's experiences with the delivery of political, administrative, and financial services would, therefore, be valuable for academics, policymakers, and practitioners who are involved in decentralization. Furthermore, Human Rights Watch (2003) stated that Uganda's political system can be described as being "semi-authoritarian". This type of system usually displays

some procedural democracy, including constitutional separation of powers, contested presidential and parliamentary elections, as well as provides some degree of political freedom to its citizens.

Golooba (1999) argued that after the enactment of the Local Governments Act in 1997, a new relationship between political leaders and constituencies was established, making the decentralization policy in Uganda unique. Since these events had significantly altered the policy environment, it was essential to re-investigate whether the current situation made any contribution to the policy objectives, including the attainment of democratic participation and reduction of pervasive poverty, hence local government service delivery in Uganda. This scenario presented a unique opportunity for this research by intending to evaluate how the decentralization policy is sensationalized by analyzing decentralization and how it enhances local government's timely accountability in Uganda.

This study, therefore, analysed timely accountability by assessing the effect of decentralization policy on local government timely accountability in Uganda in respect of political, financial, and administrative for checks and balances while focusing on Mbale City Council since ushering in decentralization from the early 1990s to the time of this study. An effort was made to analyse the decentralization policy design, its implementation, monitoring, and evaluation concerns, and how that affected the influence of local government's timely accountability to the level that it did appropriately meet the people's needs in Uganda. The study, therefore, emphasized the examination of the effect of the decentralization of powers by the Central Government on timely accountability in local governments.

Mbale City had long been known to be the cleanest town in East Africa with well-planned and organized streets (Clos & Mafabi, 2018). Before ushering in decentralization policy in Uganda, Clos and Mafabi (2018) add that Mbale was still economically vibrant and attractive to investors.

While decentralization had been a major policy agenda item across many African countries over the last few decades, Conyers (2007) states that Uganda has the legal reforms to strengthen the system as provided in the 1995 constitution and the Local Governments Act of 1997 (GoU 1997). Going by Buwembo's (2016) statement, the decentralization policy raised people's hopes as Ugandans would, for the first time, access free education among other service provisions. If well implemented, decentralization was expected to bring about efficient service delivery, increased infrastructural development, and timely accountability through the increased involvement of the people who called for sustainable development (Buwembo, 2016, and-Bardhan, 2001).

At the time of this study, in Mbale City, most tarmac roads were dilapidated, having reached terminal age some time back, and the Road Unit was not fully constituted (Auditor General, 2017; Mafabi, 2019). There were constant shortages of drugs and other medical facilities in health centres, which compromised the provision of quality and timely health care services to the residents of Mbale City Council. People were registering complaints about inadequate waste management facilities that had become a health hazard to the people living around these areas (Clos & Mafabi, 2018). In reference to education, the statistics of Universal Primary Education (UPE) for Mbale City Council showed that for three years, as reflected in the numbers of Grade One Primary Leaving Examination Results: 2015 had 521 (19%), 2018 had 735 (25%), 2019 had 611 (22%) (Mbale Municipal Council Education Report, 2020).

Included in the reports of Mbale Municipal Council (MMC Report 2018-2019), was an expression of empathy in both education and health services that reflected evidence of minimal level of financial and functional accountability in Mbale Municipal Council that is short of satisfying people's demands and no indication of being sustainable, a case that matched with the outcry on inadequate services provision as a result of poor accountability. Quoting Muriisa (2008), "the significance of the study highlights the benefits in carrying out the research." First, the decentralization policy was intended to give people the chance to participate in running their affairs and hold their leaders accountable. For meaningful decentralization, it was assumed, it would realize the intended aim. However, there had been few tests to critically compare the assumptions and the subsequent results associated with decentralization. The policymakers could reassess their positions in the formulation and implementation processes of decentralization policy.

This study filled the gap by relating to the theory and practice, as this conformed with Muriisa's (2008) statement that "Research on decentralization has been generally theoretical, with little case material presented," especially in areas of people's participation and accountable leadership. Mbale Municipal Council was chosen because it was one of the fast-growing towns in terms of economic and socio-economic development in Eastern Uganda. It was also selected in the

development programme to be one of the new cities in Uganda, a case that should be of interest to stakeholders. Further, it was selected as a pilot programme for major reforms in the management of public affairs and National Agricultural Advisory Services (NAADS) as per the Local Government Development Programme (LGDP, 2008). To the world of academicians and researchers in the field of public administration and management, the study's contribution was to assess "Decentralization and local government's performance, with key variables infrastructural development, provision of service delivery, policy implementation and timely accountability which is likely to invite further debate on how the policy benefit the people to whom power and authority were devolved," as this is the fundamental aim of decentralization.

Decentralization is a process. It is a set of policy reforms aimed at transferring responsibilities, resources, or authority from higher to lower levels of government (Gershberg, 2003). Decentralization is a set of state reforms. In general, the decentralization reforms analyzed here followed the collapse of the developmental state and accompanied the move toward free-market economies characteristic of the last quarter of the twentieth century. Finally, as defined here, decentralization reforms may take place in authoritarian as well as democratic contexts, which means that the concepts of decentralization and democratization should not be conflated (Nsibambi, 1995). It is further classified in this study that decentralization policies belong to one of three categories: administrative, fiscal, and political, depending on the type of authority devolved.

The main theory in this study was the *Participatory/Decision-making Theory,* which is used to throw light on the functions of the system of governance and its fundamental aspect of people's participation in running their affairs in pursuit of their economic and social development. Anderson (2003) stated, "In participatory theory, 'participation' referred to (equal) participation in the making of decisions". Participatory development enhances the satisfaction of service users, which in turn increases locally generated revenues (DTT, 2021). People who are empowered usually value the services they receive through more willing to pay for those services (Cheema, et al, 2007). This is true for Uganda's case because appointed officials are expected to be accountable to the people through Local Government Public Accounts Committees (LGPAC), which enhances value for money.

Varma (2014) regards participation not only as necessary for self-development but as the very foundation upon which a free society depends. Participation theory emphasizes the element of empowerment of the population. In other words, people are supposed to be the principals while both the politicians and bureaucrats are supposed to be the Agents (Eckardt, 2008). One major area where citizens must participate is in local elections, and also, to understand the concept of accountability better, we need to comprehend it in the light of participation (Schumacher, 2000).

Elections are the most commonly evoked mode of representative accountability, although not all elective structures create accountability. Ribot (1999) quoted Lonsdale: "Since in very small communities all voices can be heard, community-based decision-making requires that the population in question be represented in an accountable manner. In the absence of such representation, there is a danger that decision-making could be taken over by elite groups. There must be a mechanism to keep the representing body responsive to the community as a whole," he adds. Even when elections are perfectly structured, machine politics and cronyism can reduce the downward accountability of elected representatives.

Other mechanisms for local or downward accountability of elected, appointed, or any other actors were still needed (Ribot, 1999). In Uganda, most of the accountability in elections is not machine-oriented. This makes accountability difficult, though politics and decentralisation are closely linked. When responsibilities are shared by more than one level of government, it may be very difficult to identify who is responsible for poor performance.

Under "devolution," which this study focused on, the central government allows quasi-autonomous local units of government to exercise power and control over the transferred policy. Compared to the other two types of administrative decentralisation, devolution provides the greatest degree of autonomy for the local unit. The local unit is only accountable to the central government insofar as the central government can impose its will by threatening to withhold resources or responsibility from the local unit (Schneider, 2003). At least, more productive measures can promote better administration at lower levels if measures like training and development can be extended to technical staff at lower-level units.

In Ghana, the constitution emphasizes that "to ensure the accountability of local government authorities, people in particular local government areas shall, as far as practicable, be allowed to participate effectively in their governance" Article 240[2][e]. Thus, the principle of participation in local government and downward accountability to the populace was emphasized (Gordon, 2004). To him, decentralisation is presumed to have a number of benefits, including positive outcomes

Page | 251

in both democratic and developmental terms: Democracy will be deepened by the extension of political representation to the local level, with democratic processes strengthened through enhanced political participation by local civil society actors. Relatedly, it is assumed that benefits in socio-economic development will accrue through local government being more responsive and more accountable to citizens' needs and desires.

Recently, the World Bank (2020) concluded that the democratic local governance initiatives currently underway in many countries hold much promise for developing effective systems of public accountability that will ensure that government servants are responsible to elected officials, and that the latter are in turn responsible to the public that elected them in the first place. In the process, these systems of accountability should increase the pressure for more transparent local governance, in which corruption will be easier to bring to light and thus to curtail. But just as it took many decades for such efforts to make much headway in the industrial countries, so too, quick results cannot be expected elsewhere.

It is thought that the closer proximity of local government to taxpayers and beneficiaries will increase transparency in the use of local resources and strengthen downward accountability mechanisms, resulting in a decrease in corrupt practices (Devas and Delay, 2006). They further assert that there is the expectation that decentralisation contributes to overall regime consolidation and increases the overall quality of the democratic process by guaranteeing accountability, fostering civic competence and social capital, or strengthening political parties and civil society.

The research question on accountability examines the impact of decentralisation on how local leadership has been responsive to people's needs. The undertaking is by assessing their representative roles, which should be evidenced by people's trust, which should be reflected in value for money, transparency, clear delineation of authority and power, regular elections, and legitimatising functions of the local government, like the Mbale Municipal Council. Voicing the critics on what was stated by Bengen (2000), Ribot (1999), and Cheema (2007) as their contribution to research missed out on challenges revealed in the Mbale Municipal Council's performance.

Therefore, decentralisation stipulates the role of local governments and specifies the position of the people in the running of the affairs; whereby a true and proper decentralisation ensures that humans should have a say in their own affairs. In this sense, decentralisation is a strategy of governance prompted by external or domestic pressures to facilitate transfer of power closer to those who are most affected by the exercise of power, (Ribot, 1999) concluded. Concurring with the writer, accountability is one of the benefits of decentralisation, and one of the key variables of this study that may act as a measure of the performance of decentralisation. Mbale Municipal Council had not been referenced by other writers, more so before and after (longitudinal) the launching of decentralisation, to establish its effect. Therefore, the study could fill the gap.

2. METHODOLOGY

To be able to meet the study's objectives, a cross-sectional design (Saunders et. *al*., 2007) was adopted to establish the situation of service delivery as it serves better to capture the status of service delivery. This method was able to show the trend as per the time of the study and considered aggregated sets of results, given that the study focused on three divisions within the Municipal Council. A descriptive approach was used to ascertain and ably describe the characteristics of variables in the study (Sekaran, 2008) and to capture the information on attitudes and behaviour to supplement the information from quantitative sources (Arya and Yesh, 2001). The quantitative method used structured questionnaires to capture data.

The study population comprised 1078 subjects that included: Head Teachers and Teachers, Technical Staff, Municipal Councilors and Local Councilors, and Health Staff. The determination of the total sample size of 292 was based on the table by Krejcie and Morgan (1970), and the sample size was arrived at by using Slovin's (1960) formula. Questionnaires, interviews, and focus group discussion guides were used in the collection of primary data. Interpretation of the Content Validity Index (CVI) of 0.8 was based on the George and Mallery (2003) scale, while the reliability coefficient of the questionnaire of 0.97 was based on the Cronbach Alpha Index and George and Mallery (2003) scale.

The study involved 292 participants for the questionnaires, in addition to conducting ten (10) focused group discussions (FGDs) of nine (9) persons each. Content analysis was used to determine the presence, meanings, and relationships of concepts systematically and objectively (Elo et *al*., 2014). The entire study had a combined average total of 93% response/return rate. Frequency distribution and central tendency, as well as one-way analysis of variance, Pearson correlation, and multiple regression, were used in the analysis of the data collected to derive the required quantities and relationships.

3. FINDINGS

The presentations focus on the effect of decentralization on the local government's timely accountability in the Mbale Municipal Council.

Table 1: Descriptive Results on Timely Accountability in Mbale Municipal Council.

Timely Accountability	Mean	Std. Deviation
People are provided with information on how money is used in the Mbale Municipal Council.	2.94	1.21
Mbale Municipal Council officials display records of monthly expenditures.	3.09	1.16
Decentralisation has enhanced timely accountability in the Mbale Municipal Council.	3.42	1.22
Management staff in educational institutions ensure accountability on time	2.93	1.26
The Political leadership in the Mbale Municipal Council is accountable to its electorate	3.00	1.15
Pooled Mean & Standard Deviation	**3.08**	**1.20**

Key: 4.20-5.00 Very High, 3.40-4.19 High, 2.60-3.39 Average, 1.80-2.59 Low, 1.00-1.79 Very Low

Source: Primary Data (2018)

The study findings, as portrayed in Table 1, showed a generally average level of Timely accountability demonstrated in Mbale Municipality (Mean = 3.08, SD = 1.20). The reported levels of accountability vary greatly, as reported by the respondents, from very frequently timely to very rarely timely, as shown by the high standard deviation.

As shown in the table, timely accountability is shown by the fact that, on average, the residents are provided with information on how money is used in Mbale Municipal Council, and also officials of Mbale Municipal Council display records of monthly income and expenditures on time.Table 1 shows that there is timely accountability as a result of decentralisation. The Staff under the Education Ministry is, on average, carrying out accountability on time, and it is evidenced that political leadership in the Mbale Municipal Council is commended for being accountable to their electorate. An interviewee iterated that:

*"The Municipality carries out formal accountability on its projects. Though there are loopholes, the Municipality tries to meet the minimum accountability requirements, though it is not widely reflected in the delivery of services to the Municipal population. For example, where there is good formal accountability for a road project, the evidence on the ground does not conform to the said road. **KII3. Municipal council official (Male, 2019)***

As portrayed in the legend, participants were neither in agreement nor in disagreement with the effect of decentralisation on timely accountability. Using the Likert scale of the study, with a mean value of 3.08, it is reflected that decentralisation had a high effect (nearing a moderate level) on accountability. This agreed with the interview as reported earlier.

Findings from more interviews carried out revealed that decentralisation had brought some improvement in accountability, being one of the objectives that attracted information that revealed how the Mbale Municipal Council leadership performed in serving the community. Participants, however, cited a lack of money from tax collection to pay for adequate services. For instance, one participant explicitly stated that, *"Due to insufficient revenue from tax collection, some achievements have not been realized" **KII1. Municipal council official (Male, 2019)***

Although political and technical staff were reported to be working hand in hand serving people, others observed that Head Teachers, for example, had delegated empowerment to departments, and those departments were accountable to respective Head teachers, and work was done effectively. One respondent put it, *"Decentralisation has enhanced improvement of the performance of Mbale Municipality in the area of accountability." **KII9. Municipal council official (Female, 2019)***

Furthermore, participants agreed that set goals were being achieved easily because of full control of resources, which were brought nearer and easily monitored. For instance, one of the respondents argued that:

*"People have achieved their set goals by being in charge of their affairs in their schools, which have recorded better grades in their UPE Exams. Therefore, to a certain extent, decentralisation has improved timely accountability in Mbale Municipal Council, e.g., roads have been constructed on time, health centres renovated like Namakwekwe Health Center, new school blocks have come up, for example, Busamaga Primary school **KII6. Municipal council official (Male, 2019)***

Despite the credit for external audits, a number of the key interviewees expressed dissatisfaction with the outcomes of their exercise. The Audit exercises never fulfilled their purpose of giving true information concerning accountability in the financial matters of the Council. There was a lack of exposure of the culprits for corruption. According to one of the key informant interviewees:

"We have frequent internal and external audits, and these audits ensure the transparency of the system. However, I am not satisfied with the external auditors as they are interested only in good lunches and gifts when they perform their audit. If we make them happy, everything will be right; otherwise, we will face an audit." **(KII4. Municipal council official (Female, 2019)**

Overall, the lack of coordination of the accountability channels emerged as the one big concern in the municipal council. Political representatives highlighted that there was a change in the accountability relationship between political and public officials. One of the interviewees explained:

"There was a change in the accountability relationship. If we had a municipal council meeting, and we needed some important information regarding any department, or we had some complaint regarding the performance of public officials, we could ask them to come to the meeting and explain on that particular matter. It was a very balanced relationship." **KII14. Municipal council official (Female, 2019)**

The councillors also indicated that the system had been able to create indirect accountability over the public officials:

"If people have complaints, they will go to their councillors, who can access the accountability report, and this is how indirect pressure can be exerted over the public officials." **KII9. Municipal council official (Male, 2019)**

From the study findings, we can deduce that there was a mixed reaction among the participants regarding the issue of decentralisation and timely accountability. One of the main concerns was the fact that in as inasmuch as the Municipal leadership conducts timely formal accountability, these attempts did not directly correlate to physical evidence of service aids and activities. This was in line with what one interviewee termed as an unclear line between accountability and what is accounted for.

The study on that account was triggered to run inferential analyses (in the form of correlation and regression) to establish the relationship between decentralisation and timely accountability in Mbale Municipal Council, now turned a city, and also to examine the effect of decentralisation on timely accountability. The results of the correlation and regression analysis are summarised as follows:

Correlation between decentralisation and timely accountability

This section provides the correlation relating decentralisation and timely accountability in the Mbale Municipal Council. In the table below are the correlational results that depict the relationship between decentralisation and timely accountability in the municipality.

Table 2: Relationship between Decentralisation and Timely Accountability

Correlations		Timely Accountability
Timely Accountability	Pearson Correlation	1
	Sig. (2-tailed)	
	N	160
Political Decentralisation	Pearson Correlation	.817**
	Sig. (2-tailed)	.000
	N	160
Admin Decentralisation	Pearson Correlation	.719**
	Sig. (2-tailed)	.000
	N	160
Fiscal Decentralisation	Pearson Correlation	.695**
	Sig. (2-tailed)	.000
	N	160

**. Correlation is significant at the 0.01 level (2-tailed).

From the above table, this means that there is a relationship between decentralisation and timely accountability. That is to say, changes in decentralisation are positively correlated with changes in timely accountability. As per the study's fourth objective, a statistically significant positive correlation was found between the respective forms of decentralisation: that's political decentralisation ($r = 0.817$, $p = 0.000$), Administrative decentralisation ($r = 0.719$, $p = 0.000$), and fiscal decentralisation ($r = 0.695$, $p = 0.000$) with timely accountability. There is thus adequate evidence that a positive relationship exists between decentralisation and timely accountability.

Table 3 provides the multiple regression results for the effect of decentralisation on timely accountability in Mbale Municipal Council.

Table 3: The effect of decentralisation on local government's timely accountability

Coefficientsᵃ						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	.018	.180		.101	.919
	Political Decentralisation	.693	.090	.643	7.720	.000
	Admin Decentralisation	.038	.098	.034	.390	.697
	Fiscal Decentralisation	.229	.081	.201	2.828	.005
	R =	.830				
	R Square =	.689				
	Adjusted R Square =	.683				
	F=	115.315				
	P Value =	.000				

Dependent Variable: Timely Accountability

Table 3 provides the R and R^2 values. The R value represents the simple correlation and is 0.830 (the "**R**" Column), which indicates a high degree of correlation. The Adjusted R Square indicates how much of the total variation in the dependent variable 'timely accountability' can be explained by the independent variables, that is, the different aspects of decentralisation. In this case, 68.3% can be explained, which is very large. To confirm this variation, Table 3 is the ANOVA table, which reports how well the regression equation fits the data (i.e., predicts the dependent variable) as well.

The one-way, between-subjects analysis of variance revealed a steadfast statistically significant effect of decentralisation on timely accountability at 5% level of significance ($F_{(3, 156)} = 115.315$, $p < 0.01$). In this case, the p-value is equal to 0.000, which is less than the 5% significance level, so we reject H_4 that there had been an insignificant effect of decentralisation on timely accountability in Mbale Municipal Council. Sufficient evidence exists that decentralisation affects timely accountability in the Mbale Municipal Council. This result is consistent with what was reported, that accountability might be intricate to delineate; there is a harmony that it involves a rendering of an account and therefore the provision of accurate, relevant, and timely information to the appropriate stakeholders (Cameron, 2004). The results based on the information were equally equated with accountability, which, according to Funnell (2003), was an essential ingredient of it. Scholars argue that though public-sector reforms had resulted in public sector organizations providing a wide range of information, they had not led to better accountability.

4. DISCUSSION

The study findings, as portrayed in Table 1, showed a generally average level of Timely accountability demonstrated in Mbale Municipality (Mean = 3.08, SD = 1.20). The reported levels of accountability vary greatly, as reported by the respondents, from very frequently timely to very rarely timely, as shown by the high standard deviation. As shown in the table, timely accountability is shown by the fact that, on average, the residents are provided with information on how money is used in Mbale Municipal Council, and also officials of Mbale Municipal Council display records of monthly income and expenditures on time.

Table 1 shows that there is timely accountability as a result of decentralisation. The Staff under the Education Ministry is, on average, carrying out accountability on time, and it is evidenced that political leadership in the Mbale Municipal Council

is commended for being accountable to their electorate. Table 3 indicates how much of the total variation in the dependent variable 'timely accountability' can be explained by the independent variables, that's the different aspects of decentralisation.

The one-way, between-subjects analysis of variance revealed a steadfast statistically significant effect of decentralisation on timely accountability at 5% level of significance ($F_{(3, 156)} = 115.315$, $p < 0.01$). In this case, the p-value is equal to 0.000, which is less than the 5% significance level, so we reject H_4 that there had been an insignificant effect of decentralisation on timely accountability in Mbale Municipal Council. This serves as evidence that decentralisation affects timely accountability in the Mbale Municipal Council. This result is consistent with what was reported, that accountability might be intricate to delineate; there is a harmony that it involves a rendering of an account and therefore the provision of accurate, relevant, and timely information to the appropriate stakeholders (Cameron, 2004). The results based on the information were equally equated with accountability, which, according to Funnell (2003), was an essential ingredient of it. Scholars argue that though public-sector reforms had resulted in public sector organisations providing a wide range of information, they had not led to better accountability.

5. CONCLUSION

The study concluded that the local government's timely accountability following decentralization was not at its desired level of 100%. There was, however, some improvement (*$R^2 = 68.9\%$; $p = 0.000$*), and the study can commend decentralization for having played its role to improve the timely accountability in Mbale Municipal Council (*mean = 3.08; s.d. = 1.20*).

6. RECOMMENDATIONS

The study recommends the importance of enabling the public to exercise its rights, especially citizens of Mbale Municipal Council, by accessing information that makes them aware of the roles of their leaders, both political and technocrats. Thus, the people must fulfil their citizenry role as the principals, while both political and technocrats as agents must be accountable to the public. Service delivery, being an initiative aimed at bringing about a mind-change that will usher in commitment and patriotism among the people, as well as the entire leadership, a combination that will transform the lives of Mbale people to the level of a sustainable economy and social development, to achieve the status of Mbale City.

REFERENCES

[1] Agrawal, A. (2001). *The Decentralising State: Nature and Origin of Changing Environmental Policies in Africa and Latin America, 1980-2000.* Annual Meeting of the American Political Science Association, San Francisco.

[2] Agrawal, A., & Ribot, J. (1999). *Accountability in Decentralisation: A Framework with South Asian and West African Environmental Cases*. The Journal of Developing Areas 33: 473-502.

[3] Amin, M. E. (2005). *Social Science Research: Methodology and Analysis*. Kampala: Makerere University Printers.

[4] Anderson, J. (2003). *Local Powers and Local Development.* ILO, Universities

[5] Birungi, H., Muwanga, N., & Trondsen, E. J. (2001).*"What Makes Markets Tick?" Local Governance and Service Delivery in Uganda.*

[6] Cheema, G. S. and Rondinelli, D. A. (2007). *Decentralizing governance: Emerging concepts and practices*. Cambridge, Mass, Ash Institute for Democratic Governance and Innovation, John F. Kennedy School of Government, Harvard University.

[7] Constitution of the Republic of Uganda *(1995)*. Kampala, Uganda: Ministry of Constitutional Affairs.

[8] *Decentralisation and Local Governance in Uganda*. (2003). Trainer's Handbook, Higher Local Governance (HLG). Kampala, Uganda: Ministry of Local Government

[9] Decentralisation in Uganda- The Policy and Its Implications (1994). Kampala: Decentralisation Secretariat, Ministry of Local Government, Republic of Uganda.

[10] *Decentralisation Policy and Practices: Case Study of Uganda.* (2003). Participants Manual. Washington. DC: World Bank.

[11] Eckardt, S. (2008). *Accountability and Decentralised Service Delivery:* Explaining Performance Variations Across Local Governments in Indonesia. Postdam, Nomos.

[12] Ekaterina, Z. (2008). *Decentralisation and Political Institutions in Developing Countries*. ESNIE, May 19, 2008. New Economic School.

[13] Evans, S. J. (1991). *Good surveys guide.* BMJ. Feb 9;302(6772):302-3. London E1 4NS: London Hospital Medical College, Queen Mary and Westfield College Campus.

[14] Food Security and Land Governance Factsheet (2016). *Land Governance for Equitable and Sustainable Development.* LAND ac FACTSHEET UGANDA. LAND ac – The Netherlands Academy on Land Governance. The Royal Tropical Institute (Thea Hilhorst and Nicolas Porchet, KIT).

[15] Fritzen, S. A. (2006). *Problems and Prospects of Developing Countrie*s. Singapore: LKY School of Public Policy, National University of Singapore.

[16] George, D., & Mallery, P. (2003). *SPSS for Windows step by step: A simple guide and reference* 11.0 update+A67 (4th ed.). Boston: Allyn & Bacon.

[17] Gershberg, A. I. (2003). *Education in Africa*, National Bureau of Economic Research, The Autonomous Schools Programme in Nicaragua, Latin American Perspectives, 26(4): 8-38

[18] Golooba, M. F. (1999). *Decentralisation, Democracy and Development Administration in Uganda: Limits to Popular Participation*. London: London School of Economics.

[19] GoU (2011). *Ministry of Lands, Housing and Urban Development; the Uganda National Land Policy- Final Draft* (30-03-2011).

[20] Local Governments Act, 1997, and Its Local Governments (Amendments) Act, 1997.

[21] Lubanga, F. X. K, (1996). *The Process of Decentralisation.* In Villadsen, S. & Lubanga, F (eds.) Democratic Decentralisation in Uganda: A New Approach to Local Governance. Kampala: Fountain Publishers.

[22] Lubanga, F. X. K. (2004). *Challenges of a Separate Personal System in Human Resource Management in Governance and Decentralisation*. Kampala: Makerere Institute of Social Research.

[23] Martinez, V., Kebede, G., & Ananda, W. (2015). *The Challenge of Local Government Financing in Developing Countries.*United Nations Human Settlements Programme. Nairobi: UN-HABITAT.

[24] Mugenda, O. M. & Mugenda, N. O. (2003). *Research Methods: Quantitative and Qualitative Approaches*. Nairobi: Acts Press.

[25] Muriisa, R. K. (2008). *Decentralisation in Uganda: Prospects for Improved Service Delivery.* Uganda: Mbarara University of Science and Technology, Faculty of Development Studies.

[26] Nikolov, D. (2006). *Decentralisation and Decentralised Governance for Enhancing Delivery of Services in Transition Conditions.*Regional Forum on "Enhancing Trust in Government through Leadership Capacity Building. St. Petersburg: UNDESA

[27] Nsibambi, A. (1998). *Decentralisation and Civil Society in Uganda: The Quest for Good Governance*. Kampala: Fountain Publishers Ltd.

[28] Nsibambi, A. (1998). *Obstacles to Effective Public Administration in Uganda.* A paper presented to a Symposium of Social Scientists at Makerere University, Kampala, Uganda.

[29] Obonyo, J. F., & Muhumuza, W. (2023). Decentralisation and political empowerment of citizens in Karamoja, Uganda. *Commonwealth Journal of Local Governance, 42–60*. https://doi.org/10.5130/cjlg.vi28.8769

[30] Olle, A., & Esteller, A. (2005). *Decentralised Provision of Public Inputs, Government Responsiveness to Local Needs, and Regional Growth: Evidence from Spain.* Mº de Ciencia y Tecnología. Generalitat de Catalunya.

[31] Olowu, D. & Wunsch, J. S. (2004). *Local Governance in Africa: The Challenges of Democratic Decentralisation.* Boulder, Colorado: Lynne Rienner Publishers, Inc.

[32] Ribot, J. S. (2001). *Integral Local Government, 'Accommodating Multiple Interests' Through Entrusted and Accountable Representations.* International Journal of Agricultural Resources, Governance, and Ecology. Vol. 1. No 3|4 pp. 327.'

[33] Ribot, J. S. (2002). *African Decentralisation: Local Actors, Power, and Accountability.* Geneva: ANRISD: UNRISD Programme on Democracy, Governance, and Human Rights Paper 8.

[34] Rondinnelli, D. A., Nellis, J. R., & Cheema, G. S. (1983). *Decentralisation of Development Administration in East Africa*. California: Sage.

[35] Saito, F. (1993). *Decentralisation and Development Partnerships*. Tokyo: Springer.

[36] Saito, F. (2012). *Decentralisation in Uganda: Challenges for the 21st Century*. Japan: Ryukoku University, Fumisait @ world ryukoku. ac. fp 18|5|2012

[37] Saito, F. (2012). *Decentralisation and Development Partnership: Lessons from Uganda.* Decentralisation and Development Partnership: Lessons from Uganda. ISBN   4431539557, 9784431539551

[38] Sam, E. (2010). *Effect Size for Analysis of Variance (ANOVA).* PsychoHawks.

[39] Sekaran, U. (2003*). Research Methods for Business*. A Skill-Building Approach (4th Ed.). New York: Wiley.

[40] Smith, B. C. (1985). *The Territorial Dimensions of the State*. London WC1A ILU, UK: George Allen and Arwin Publishers Limited, 40 Museum Street.

[41] *Standard Rules of Procedures for Local Government Councils in Uganda*. (2005). Kampala, Uganda: Ministry of Local Government.

[42] The Local Government Act 1997. (1997). Kampala, Uganda: Ministry of Constitutional Affairs.

[43] *The Uganda Country Self-Assessment Report Programme of Action*. (2007). A workshop paper on the experiences of the SNV Governance Advisor. Kampala, Uganda: African Peer Review Mechanism.

[44] *The Uganda National APRM Commission Country- Self Assessment Report* (2008). Kampala.

[45] Treisman, D. (2000). *Decentralisation and the Quality of Government.* Department of Political Science, University of California, Los Angeles 4289 Bunche Hall: Los Angeles, CA 90095-1472.

[46] UNDP (1997). *Decentralisation and Governance Programme: Strengthening Capacity for People's Economic Development.* Management Development Division. Bureau for Development Policy.

[47] Varma, S. P. (2000). *Modern Political Theory.* New Delhi -110 014: Vikas Publishing House PVT Ltd 576. Masjid Road, Jangpura.

[48] World Bank (2006). *"Anticorruption in Transition 3: Who is Succeeding ... and Why?"* Washington DC.

[49] World Bank (2003). *Decentralised Policies and Practices:* Case Study of Uganda Participants Manual. Washington, DC- World Bank.

[50] World Bank (2004). *Making Services Work for the Poor.* World Development Report. Washington. DC- World Bank.

[51] Yuliani, E. L. (2004). *Decentralisation, Deconcentration and Devolution: What do they mean?* Interlaken Workshop on Decentralisation, 27-30 April 2004, Interlaken, Switzerland.