

# Democratic Deficits and Public Confidence in Public Institutions in Uganda: Implications of Accountability on Public Confidence in the Uganda Local Government Institution

Michael Kiwanuka  
Uganda Management Institute

## Abstract

*There is a general belief by scholars and practitioners alike that the notable declining public confidence in public institutions in developing countries like Uganda is a consequence of democratic deficits in institutional governance. This belief is more so, because democratic deficits like deficiencies in accountability systems, stifles capacities of democratic systems to evolve and reform into effective and legitimate agents of citizens. Accountability is a fundamental virtue of good governance and an important cornerstone in democratic systems. The paper analyzes the impact of accountability on public confidence within the context of Uganda's local government Institution. The analysis of accountability practices and experiences suggests that public confidence in the institution of local governments in Uganda is on the down ward trend. This is partly due to the inherent democratic deficits with respect to accountability deficiencies in local government institutions. The paper concludes that: the widening gap between citizen preferences and services delivered; the big social service backlogs; the mockery of citizen participation; and high levels of corruption are already having a big toll on citizens' trust and eroding public confidence in the local government institution. The paper recommends that developing countries like Uganda should demonstrate commitment to social accountability by strengthening the citizen voice and support meaningful engagement of non-state actors alongside formal government systems.*

**Key words:** Democratic deficits, Public confidence, Public Institutions, Uganda Local Governments, Accountability, Participation

## Introduction

There is a notable declining trend of citizen confidence in public institutions mostly among the developing world. Many scholars have highlighted the increasing erosion of public confidence in institutions of government in the developing world (Kenneth & Pippa; Nye, 1997; Orren, 1997; Seligman, 1997). To these scholars, the erosion of public confidence and citizen lack of satisfaction with the functioning of institutions of democratic government are the order of the day worldwide. The general belief by scholars and practitioners alike is that the apparent decline is a consequence of democratic deficits in developing countries. There is evidence to suggest that developing countries are witnessing a higher trend of rapid development of societies other than institutions of governance (Warren, 2011). This unusual trend is apparently happening at a point when citizens are having higher expectations from the public institutions (Chete, 1998). Such expectations are in terms of higher performances levels to satisfy citizens who have breadth of information concerning their rights and obligations, and consequently demand for more responsive and accountable governance

Accordingly, since democracies build in responsiveness and accountability to the people, democratic governance enables societies to benefit from the evolving consensus (Warren, 2011). Indeed, a number of scholars posit that government should be responsive to citizens by virtue of citizens' stakes (Kettl, 2002; Kjaer, 2004; Osborne, 2010; Peters, 2001; Warren, 2011). To this end, therefore, those affected by the decisions of government should have the opportunity to influence those decisions in proportion to their stakes in the outcome. If this is the case, institutional confidence is not only a result but also supported by institutional commitment to democratic values like accountability. In which case, deficiencies of accountability in public institutions is evidence of democratic deficits

This article analyses the relationship between accountability and public confidence within the context of Uganda's local governments. In the subsequent sections of the article, the key concepts including democratic deficits, institutional confidence, local governments, and accountability will be conceptualized and reviewed. Then, an analysis of the connection between the observed practice and experience of local government accountability and the implications for public confidence will be discussed within context of Uganda. Lastly, lessons learned and recommendations will be drawn from Uganda's experience

## Literature Review

**Conceptualizing Democratic Deficits:** The definition for the concept "democratic deficit" is as complex as its commentators, and almost all attempts that have been made are descriptive in nature. This is perhaps because of the wide use of the term to fit different academic and government purposes. Many such attempts use the term 'democratic deficit' to illustrate the shortfalls of the 21<sup>st</sup> century political systems of the 'would be' democracies with respect to their malfunctioning institutions, and the empirical evidence suggesting negative opinions towards citizen centered governance. Leonard offers a fairly exhaustive description of democratic deficit.

Democratic deficits are conceived as the tensions which arise from the imbalance between the public's demand for democracy (measured by strong adherence to democratic values and rejection of authoritarian alternatives) and the perceived supply of democracy (monitored by public dissatisfaction with the democratic performance of governments in each country)... It is a far larger disparity between expectations and performance... (2011: 1).

From an analytical perspective, public institutions are answerable to the citizens who are either directly or indirectly affected by such institutions' actions/decisions. To this end, on one hand, public institutions are in democratic deficits when the citizens start to feel that they cannot use their participatory opportunities and resources to achieve responsiveness or accountability. On the other hand, public institutions are in democratic deficits when they find themselves in a situation where their democratic legitimacy to govern and deliver public services is eroded (Warren, 2011). Democratic deficits, therefore, are a cause and a consequence of public confidence, conceptualized in the next section.

### **Conceptualizing Public Confidence:**

Although public institutions rely on public support to perform their roles in democratic systems of government, public confidence is a precious commodity in government institutions. While most citizens have at least a moderate amount of trust in government systems, this is largely equivocal, as they tend to express less confidence due to their assessment of the responsiveness and accountability within institutional procedures. Public confidence is bestowed by citizens based on demonstrations and expectations of public institutions' ability to provide for citizens' common socio- economic security, responsive behaviours consistent with the interests of society, and the institutional ability to provide appropriate products and services (Kelleher & Wolak, 2007). According to Debicka and Debicki (2006), lack of confidence in the functioning of public institutions implies that citizens are dissatisfied and disillusioned with the operations and performance of these institutions. The scope of public institutions includes parliament, the executive branch, political parties, the judicial system, police, the civil service, local governments and all other government departments and agencies.

The erosion of public esteem even for private institutions like major companies, the mass media, trade unions, and the church, suggests a deeper governance problem extending beyond political life (Listhaug & Matti, 1995). Any loss of confidence in the institutions of society whether public or private is a bigger challenge to democratic governance than an erosion of trust in citizens or politicians. This is so because public institutions are the basic pillars of society. As put by Debicka and Debicki (2006: 2) "If they begin to crumble, then there is, ... cause for concern. ...social and political stability and integration depend on confidence in institutions..., so vibrant institutions matter more to contemporary democracies than ... interpersonal relations among citizens)". Institutional confidence is not granted by virtue of being a major institution in society, for example, but is rather earned from the citizens through a gradual and deliberate process and practice of governance or representation. Such practices should appeal to defined or perceived democratic values (good governance) of society. Accountability is one such societal-democratic values and the unit of analysis for democratic deficits in this article.

### **Conceptualizing Accountability:**

It is a general claim that accountability is fundamental to good government and a prerequisite for public confidence. This is, however, an over-simplification of the significance of accountability because from theory and practice, there are reasons for both pessimism and opportunism about the implication of accountability in public institutional confidence. On a stronger note though, accountability is indeed one of the cornerstone values of a modern and open society especially within the public management challenges of this 21<sup>st</sup> century. Admittedly, however, the concept of accountability in both the scholarly and practical sense, is quite complex, and so is its definition. The said complexity notwithstanding, this article looks at accountability from a public management point of view.

According to Posner (2006), accountability as the holding of agents to account for meeting standards and expectations of various principals with respect to the use of financial resources, compliance requirements, and efficiency and effectiveness in realizing goals. The implication for accountability from this definition is the emphasis for transparency, justification of shortfalls,

and corrective action to make good. The Center for Public Scrutiny (CfPS), (2013), defines accountability as relationships where individuals or institutions mandated to perform defined tasks or functions are subject for their actions, to a superior oversight, direction or interests of another, for information or justification. This definition presupposes a hierarchical superior-subordinate relationship where the subordinate is answerable to the superior for his/her/its actions. If this is so, then accountability can be deduced into *answerability* and *enforcement*.

According to CfPS, whereas answerability describes the obligation of the government machinery to provide information and justifications to the citizens and oversight institutions concerning their actions, enforceability is about requiring or compelling government institutions to make good, or to take appropriate responsibility for any query. In sum, public accountability intends to tie public decisions and actions to some organized form of control and oversight in order to ensure that government actions achieve the intended goals and match the needs and aspirations of the communities intended. Accountability in public institutions varies from executives, legislatures, judiciary, profit and non-profit agencies of government, and local governments. The focus of this article is social accountability.

Social accountability describes an approach towards ensuring accountability that relies on civic engagement in which ordinary citizens and citizens' groups participate directly or indirectly in exacting accountability (World Bank, n.d.). It is through social accountability that citizens get into social ties with public institutions which facilitate citizen participation and involvement in institutional decisions that affect their social wellbeing. The successful implementation of social accountability depends on meaningful and mutual relationship, trust, and confidence between the citizens and the public institutions. The scope of social accountability varies through participatory budgeting, social audits, to administrative procedures. The scope of social accountability is intended to place citizens in central oversight roles as required in democratic governance.

What comes out of the conceptualization of accountability is that the effectiveness of government institutions does not only require that they perform at their full potential in delivering public services, but must also demonstrate responsiveness to society's democratic values. However, responsiveness cannot be effective without promoting the participation of society in governance. Scholars, national governments, local actors, and development partners appreciate that strengthening citizens' voice and effective engagement of non-state actors alongside formal government systems is critical for responsive and effective service delivery (Bahl, 2009; Brinkerhoff, 2001; Posner, 2006; UNDP, 2010). To this end, accountability requires that public institutions should 'govern' with the 'governed'.

### **Theoretical Foundation for Local Governments**

The theory for decentralization is based on efficiency and governance considerations. Whereas the economists are interested in efficiency gains derived from matching local revenues and expenditures, the governance interest focus on responsiveness and accountability for service delivery (Musgrave 1959; 1961; Oates, 1977). On one hand, therefore, the argument for decentralization is basically a case for governance; on the other hand, the argument is for limited government intervention to enable public services and citizen mobility as a solution for inefficient public good provision.

The theory of public choice is widely used to justify local governments. The theory provides that the lowest level of government puts forth the best delivery of services which citizens will have a higher willingness to pay for (Musgrave, 1959; Tiebet, 1956). In the local government context, public choice theories provide models of mobility, voting, lobbying and bureaucratic decision making as mechanisms for compelling accountability. Given their geographical proximity with the local masses, sub-national authorities are in more intimate social ties to establish and effectively respond to the community interests and preferences within a jurisdiction. Local governments should deliver a bundle of services that match citizens' preferences and the incidence of tax; otherwise citizens (tax-payers) would either move to another jurisdiction with a better bundle of services or use the ballot box to show their displeasure (Oates, 1972; Tiebet, 1956). Social ties and proximity would also enable sub-national governments to spend on services that appeal to citizens' preferences (Agrawal & Ribot, 2002; Bahl, 2009; Gallagher, 1998; Oates, 1972; Tiebout, 1956). Local governments through democratic representation still offer a realistic opportunity for accountability as put by Blair (2000: 23):

Assuming that a central government has a genuine commitment to devolving power, the very fact that democratic decentralization is taking place means many new constituencies can gain representation through public office. Businessmen, local notables, large farmers, professionals, and...labor leaders will quickly find a place on local councils. Even at this...elite level, expanding representation will increase the likelihood of pluralism and competition

The theoretical underpinning for, and the practice of local governments can therefore be summed up as basically accountability benefits, derived from public participation, efficiency in delivery of local public services, and consequently, citizen trust and confidence. The next section of the article analyzes the practice of accountability within Uganda's local government system and then discusses the implications to public confidence.

### **Accountability in Uganda's Local Governments: Implications to Public Confidence**

Uganda just like many other developing countries has been grappling with different governance reforms. Decentralization as one of such reforms has been deemed central in creating a collaborative mechanism between the state and the citizens (Saito, 2006). Decentralization is Uganda's governance system as enshrined in the country's constitution (Uganda, 1995). In same pursuit, the country has one of the most ambitious and far reaching decentralization systems among developing countries in terms of scale and scope (Kiwanuka, 2012; Steiner, 2006). According to the Local Government Act (Uganda, 1997), the objectives of Uganda's decentralization include:

- To transfer real power to the districts (including functions, power, responsibilities, and services and reduce the workload of government officials working in central government.
- Bring political and administrative control over services to the point where they are actually delivered.
- Free local managers from central government constraints and enable them to develop effective and sustainable organizational structures that are tailored to local circumstances.

- To improve financial accountability by establishing a clear link between payment of taxes and provision of services and to provide for the election of Local Councils.
- To improve the capacity of local councils to plan, finance and manage the delivery of services to their constituents.

Indeed, a range of powers, responsibilities and functions have been devolved to local government units in the country. Such powers include decision-making, raising and allocating resources, determining and providing a range of services to the population, planning and budgeting. In essence, therefore, the decentralization policy was aimed at improving local democracy, effectiveness and efficiency and accountability, in the local public delivery across the country. To support and operationalize the devolved mandates, the country adopted a fiscal decentralization strategy (Uganda, 2002). The objective of Uganda's Fiscal Decentralization Strategy is thus:

To strengthen the process of decentralization in Uganda through increasing local governments autonomy, widening local participation in decision making and streamlining of fiscal transfer modalities to local governments, in order to increase the efficiency and effectiveness of local governments to achieve ... goals within a transparent and accountable framework (Uganda, 2002: 6).

It is evident from the objectives of both the country's decentralization policy and the fiscal decentralization strategy that the country has a commitment towards more accountable governance. This commitment is a strategy intended not only to redeem state credibility after a long period of turmoil due to wars and malfunctioning public systems, but also intended to win public confidence in public institutions. This article that the above theory, rhetoric and institutional framework is only as far as the policy is concerned in the country. It presents various shortfalls of the accountability systems in local governments of Uganda to suggest that the intended responsiveness is still a distant reality. The article w also illustrates that the accountability flaws in the country are already having negative implications to public participation, eroding public trust, and exposing the institution of local governments within the broader context of democratic deficits.

### **Citizen Participation in Uganda Local Governments**

By and far, local governments in Uganda are credited for creating a critical mass of citizens, who today understand and appreciate their rights and obligations with respect to taking a more active and participative role in their own governance (Kiwauka, 2013). Citizen participation in this case, denotes a deliberate process of citizens' involvement in a wide range of administrative policy-making activities as a basis of orienting public initiatives towards society's needs and aspirations (Fox & Meyer, 1995). Indeed, there are institutional provisions for multiple layers of participation of all citizens from the villages to the district levels (Devas, 2005). There is, therefore, a fair level of success, given that local governments in the country were introduced to create opportunities for participation, and consequently, accountability.

The institutional framework in the country provides for affirmative action and protects representation for the most vulnerable groups which include: the women, youth, and the people living with disabilities at all levels (Uganda, 1995; Uganda, 1997). This is accomplished

by reserving seats and quota systems for those groups of people (Devas, 2005). Generally, citizen participation in local governments in the country is manifested in identifying local needs and priorities, and taking part in including their local priorities in the parish, sub county and district budgets. This process is normally accomplished through local budget conferences where citizens interface with local officials to have their inputs in the next financial year's development agenda. Participation also includes electing local leaders, and citizens offering to stand in local electoral positions with a view of representing others politically. The electoral component is the most valid indicator of political decentralization in the country as it taps into the fundamental aspects of political authority. Elections are the primary ways through which local interests gain access to legislative and executive power. Then aware of their fate at the ballot box if they did not deliver to the voters' expectations, the elected local officials would effectively oversee local technical executives, increase awareness about policy performance of local governments, and promote the involvement of citizens in local decision-making beyond elections.

The local governments are also required to periodically publish and display financial information for the consumption of the general local community (Kakumba, 2010; Steiner, 2006). Accordingly, government of recent introduced the "barazas", where local citizens on a timely basis, face off with local officials to get feedbacks, explanations and justifications concerning local finance allocative decisions and reasons for deficiency in the quality of services delivered.

However, if local governments have created citizen awareness about their rights and obligations in Uganda, the awareness is mostly in a negative direction. There is no evidence to suggest that Uganda's constitutional-policy frameworks do create any incentives for local governments to be responsive and accountable to their constituents. Indeed, citizen participation in local governments of Uganda is yet to have any outcome on responsiveness (Bahl, 2009; Smoke, 2000). Participation in local elections or being elected occurs only once in 5 years (Uganda, 1997). According to experience, this is too long a period for elected officials to value the power of the ballot box in relation to the local public services they deliver. In many cases in the country, local leaders tend to give more loyalty to central government than to the local electorate. Slowly but surely, the performance of an incumbent local leader is no longer the one most important factor for local government re-election in Uganda (Kiwanuka, 2012). To win a local election in the country today, loyalty to central government, and therefore central government interests and priorities is politically more strategic than loyalty to local citizen preferences and priorities

Additionally, even the actual participation is far less in terms of quality and quantity than it is perceived to be. Village-level meetings for example, rarely happen; and mostly because of the language and style used, budget conferences are also increasingly being attended by local public officials but not the intended local communities (Devas, 2005). Relatedly, participation implies empowerment, but on the contrary as Kakumba (2010) noted, participation in the case Uganda's local governments does not guarantee effective empowerment. Effective empowerment requires that participation must be effective to the extent that it enforces accountability, facilitates behaviour changes within government institutions, and consequently enhances accountability and public trust (Crook, 2003). This is not the case in the context

of Uganda's local governments where local citizens lack the required guidance and capacity to understand their local economies (Francis & James, 2003; Kiyaga & Olum, 2009). Consequently, their participation in areas like planning and budgeting processes is reduced to mere formalities.

Admittedly, meaningful citizen participation depends on information concerning utilization of local financial resources being available to them in a sufficient, comprehensible, and user friendly form (Kiwanuka, 2012). Indeed, availing adequate information to the citizens is the starting point for any meaningful social accountability initiatives (Serdar, et al, 2008). Information flow however, is in many cases deliberately inadequate which fails social accountability. Generally speaking, the type of information displayed by local governments in Uganda is normally too broad and technical for the local citizens to understand and use (Devas, 2005; Kiwanuka, 2012; 2013). This implies that whereas the language used for such information is largely elitist, the information is often displayed in aggregated format which makes it too technical for the citizens to comprehend and let alone use. As a matter of fact, some citizens are left unaware of the source of finances for local programmes (Steiner, 2006). In such circumstances, therefore, when a service is provided, it is often unclear to the citizens whether it is financed directly by the central government, intergovernmental transfers, local taxes, or donor funds. Other rural citizens tend to treat the provision of services as a favour from their governments and they will never have interest in knowing, for example, how much money has been utilized by their local leaders for a road or a school. Such citizens will always remain thankful even for shoddy work because they never expected it in the first place. This stifles the effective and meaningful citizens' participation in local decision making.

Additionally, many national laws relating to public finance, procurement and the entire local government national regime lacks self-enforcing mechanisms that would tie local governance decisions to grass root linkages (Nyirinkindi, 2007). In the absence of such enforcement mechanisms, participation in local government does not mean involvement and constrains responsiveness. There is also evidence in the country to suggest that local citizen participation is already getting fatigued (Kiwanuka, 2012).

The growing negative citizens' attitude towards participation is not only suffocating accountability, but is already having a negative impact on public confidence with the institution of local governments in the country. Citizens increasingly lament that they are merely used as "rubber stamps" to help local governments comply with the participation requirements of their respective governance policies. Perhaps Smoke (2000: 41) clearly put it clearly when he wrote, "...although Uganda has clearly moved towards greater local participation and democratically elected councils, there is a lack of explicit linkage between development of local administration and the development of local democracy". The resultant declining citizen confidence is now evident country-wide which is partly responsible for the lack of interest in participation in local governance. Administratively, participation fatigue and the resultant declining confidence levels are manifested in citizens' high non-attendance rates of planning and budgeting meetings at various levels of local governments (Devas, 2005; Kiwanuka, 2012). On the Political side, citizens' low confidence in local governments in Uganda, are manifested in low voter turn-out during local elections. In fact, there is also a developing trend where a number of citizens who would otherwise be ideal candidates have started shunning



local elective positions and withdrawing their candidatures thereby leaving local leadership for mostly the young and in-experienced self-seekers.

Even with the recent growth of civil society and the advancement of communications media that have had some positive impact on transparency in local public decision making, generally civil society in Uganda is still not effectively involved in local governance (Kiwanuka, 2012; Smoke, 2000). Civil society in the context of local governments in Uganda implies, but is not limited to, the NGOs, the churches, social opinion groups, the media, and the political parties. The argument is that civil society is still internally weak and hence lacks the dynamism to be able to effectively engage in local government decision making.

### **Local Public Services Delivery**

The mismatch between the local public goods and the citizens' preferences is, arguably, the most vivid illustration of the accountability flaws reminiscent of democratic deficits in the institution of local government in Uganda. The theoretical underpinning for local governments analysed earlier in the article, was that local governments are better placed to be more sensitive to variations in local requirements and hence responsive to feedbacks from local end users (Bahl, 2009; Gillanger, 1998). The implication was that not only citizens' preferences would be reflected in the services, but also citizens would enjoy the benefits from a variety of choices. However, the nature of local public services in Uganda has exposed the above claims to be mere rhetoric and symbolic politics.

There is a trend that has developed where local government practice apparently falls far too short of policy objectives in countries like Uganda. Many of the outputs from people's participation, for example, are often never implemented. Where such outputs are implemented, the final goods and services provided always bear only the slightest reflection of the citizens' preferences. Analysing the implications of accountability deficits and public trust, Golooba (1999) noted that almost all the earlier applause heaped on the local government institution in its juvenile days in Uganda is being watered down by the nature of social service deliveries which are detached from citizens' interests and preferences. Such and more, according to him, were early warning signals of atrophy and possible terminal decline of the local government institution in Uganda. Similarly, as put by Green (2008:16), "...despite measuring favourably against the autocratic local government system under Obote and Amin, it is clear that the local...system has failed to live up to its preliminary expectations" To this effect, Green implied that the inadequate service delivery levels by the local government institution in the country, are not any better than the worst autocratic regimes in the country's history. Accordingly, local citizens continue paying their taxes primarily not because of improved services or trust in the local institutions, but out of harassment by the aggressive local enforcement systems.

The increasing public scandals in the local government institutions are indicators of high prevalence of corruption tendencies. Local government has been widely reported among the most corrupt public institution in the country (Bitarabeho, 2003; IoG, 2011; Ssemujju, 2009). Corruption has become so endemic in Uganda that it appears to be an accepted way of life. The most common forms of corruption in Uganda's local government system include: abuse of office using bribery and extortion; fraud and embezzlement; misappropriation of public

funds and assets; breaching procurement procedures; paying for goods/services not delivered; paying salaries to non-existent workers commonly known as “ghost workers”; and nepotism and favoritism (Bitarabeho, 2003; IoG, 2011). Corruption has already resulted into allocative inefficiency in local governments where public priorities are skewed in favour of personal benefits (POLYTEKNIST, 2011). Contracts to construct classrooms and roads for example, are awarded to the campaign managers of local political officials, who would oftentimes use sub-standard materials to save enough money for themselves and to pay bribes.

To this extent, therefore, corruption has undermined democracy as the will of the citizens has been eroded through rent seeking, retail politics and personalized material politics. In the final analysis, corruption has led to loss of legitimacy, sensitivity and public trust which has, in some instances, made citizens resort to violence and mob justice. The print and electronic media in the country are awash with various incidences of citizen demonstrations against local taxes because of poor local services.

## Conclusion

This article has illustrated that democratic governance in general and accountability in particular, have been given more impetus in the wake of more expectant citizens within developing countries like Uganda. The article has analysed practices and experiences suggesting that public confidence in the institution of local governments in Uganda is on the down ward trend. This is partly so, given the various inherent democratic deficits discussed with respect to accountability deficiency in the country’s local governments. The widening gap between citizens’ preferences and services delivered, the big social service backlogs, the mockery of citizens’ participation and high levels of corruption are already having a big toll on citizens’ trust and eroding public confidence in the local government institution. There is, therefore, still a lot to be done by governments to diffuse the democratic deficits and cement accountable governance.

Government of Uganda should demonstrate commitment to social accountability by strengthening the citizens’ voice and enabling the engagement of non-state actors alongside formal government systems. On the one hand, local government systems should be strengthened to support meaningful citizens’ participation, and, on the other hand, central government should empower civil society organization to play a more participatory and informative role in the local governance arena. More incorporation of civic organizations, for example, may provide citizens with the necessary inputs to judge the performance of their local governments as well as the means to enforce their will.

There is also a need to ensure that public bodies and providers of public services are themselves accountable to the citizens. Public institutions should in particular, operate within complex collaborative, pluralistic, and multi-organizational arrangements of all actors (McGuire, 2006). This should be so, given that even in contexts where government is not a major player, or is not an actor at all, it is ultimately held accountable for the satisfactory delivery of public goods and services. Any deficiencies in the delivery of a vital service whether directly by state organs or by a private agent of the state, public confidence is always at stake (Lynn, 2006; Osborne, 2010). Public institutions need to be so careful and conscious as to select and adopt business-like approaches to governance which are customer-centered.

## References

- Agrawal, A., & Ribot, J. (2002). Accountability in decentralization: A framework with South Asian and West African cases. *The Journal of Developing Area*, 33: 473-502. Washington DC: Yale University.
- Bahl, R. (2009). *Promise and reality of fiscal decentralization: Decentralization policies in Asian development*. New Jersey: World Scientific Publishing Co. Ltd.
- Bitarabeh, J. (2003). *Curbing Corruption and Promoting Transparency in Local Governments: The Experience of Bushenyi District, Uganda*. Paper Presented as Part of the World Bank's Open and Participatory Government Programme at the Local Level. World Bank Institute, Washington DC
- Blair, H. (2000). Participation and Accountability at the Periphery: democratic local governance in six countries. *World Development* 28(1): 21–39.
- Brinkerhoff, D., W. (2001). *Taking Account of Accountability: A Conceptual Overview and Strategic Options*. Draft report for the Implementing Policy Change Project, Phase 2, Center for Democracy and Governance, USAID. Abt. Associates, Inc., Washington, DC.
- Center for Public Scrutiny. (2013). *The State of Accountability in 2013*. 10th Anniversary.
- Chete, L. N. (1998). Fiscal Decentralization and Macroeconomic Management, 6, (1), 91- 114.
- Crook, Robert, C. (2003). *Decentralization and Poverty Reduction in Africa: The Politics of Local–Central Relations*. Brighton: Institute of Development Studies, University of Sussex.
- Debicka, A. & Debicki, M. (2006). Public service and the democratic deficits. Retrieved August 23rd, 2012 from: [unpan1.un.org/intradoc/groups/public/nispacee/unpan021402.pdf](http://unpan1.un.org/intradoc/groups/public/nispacee/unpan021402.pdf)
- Devas, N. (2005). *The Challenges of Decentralization: Global Forum on Fighting Corruption*. Brasília.
- Fox, W., & Meyer, I. H. (1995). *Public Administration Dictionary*. Cape Town, Juta.
- Gallagher, M. (1998). *Choices in fiscal federalism*. Washington DC.
- Golooba, M, F. (1999). *Decentralization, Democracy and Development Administration in Uganda, 1986-1996: Limits to Popular Participation*. Development Studies Institute: London School of Economics.
- Inspectorate of Government (IoG). (2011). *Second Annual Report on Corruption Trends in Uganda: Using the Data Tracking Mechanism*. Kampala: Government of Uganda
- Kakumba, M. (2010). Local government citizen participation and rural development: Reflections on Uganda's decentralization system. *International Review of Administrative Sciences* 76: 171 Sage publications. Retrieved from: <http://ras.sagepub.com/subscriptions>.
- Kelleher, C., A., & Wolak, J. (2007). Explaining Public Confidence in the Branches of State Government. *Political Research Quarterly*: 60(707). Published online: <http://prq.sagepub.com/content/60/4/707>
- Kenneth, N. & Pippa, N. (1999). *Confidence in Public Institutions: Faith, Culture or Performance?* Harvard University
- Kettl, D. (2002). *The transformation of governance*. Baltimore: Johns Hopkins University Press.

- Kiwanuka, M. (2012). Decentralization and good governance in Africa: Institutional challenges to Uganda's local governments. *Journal of African and Asian Local Government Studies*, 1(3). 45-59.
- Kiwanuka, M. (2013). Decentralized Governance in Multi-party Systems in Uganda: Challenges to Service Delivery in Local Government of Uganda. *Journal of African and Asian Local Government Studies*, 2(2). 104-117.
- Kiyaga, N, J. & Olum, Y. (2009). Local Governance and Local Democracy in Uganda. *Commonwealth Journal of Local Governance* 2: 26–43.
- Kjaer, A, M. (2004). *Governance*. Cambridge: Polity Press.
- Leonard, L. (2011). The Democratic Deficit Frame: Community Campaigns for Sustainable Living: Health, Waste & Protest in Civil Society. *Advances in Ecopolitics* V. 7: 141-161 Emerald Group Publishing Limited.
- Listhaug, O. & Matti, W. (1995). Confidence in political and private institutions. D. Klingemann & F. Dieter (eds). *Citizens and the State*. Oxford: Oxford University Press: 298-322.
- Lynn, L. (2006). *Public management: Old and new*. New York: Routledge.
- McGuire, M. (2006). Collaborative Public Management: Assessing what we know and how we know it. *Public Administration Review* 66, 33-43.
- Musgrave, R. (1959). *The theory of public finance*. New York: McGraw-Hill.
- Nye, J. S. (1997). Introduction: The decline of confidence in government. In J, S., Nye, P. D. Zelikow, & D. C. King (eds). *Why Americans Mistrust Government*. Harvard University Press.
- Oates, W. (1972). *Fiscal federalism*. New York: Harcourt Brace.
- Orren, G. (1997). Fall from grace: The public's loss of faith in government. In J, S., Nye, P, D Zelikow, & D. C. King, (eds). *Why Americans Mistrust Government*. Harvard University Press.
- Osborne, Stephen (2010). *The new public governance? Emerging perspectives on the theory and practice of public governance*. New York. Routledge.
- Peters, B. G. (2001). *The Future of Governing*. Lawrence, KS: University of Kansas Press.
- Polyteknist Forening. (2011). Corruption in Uganda and what steps should be taken to check the vice: TIU Executive Director's presentation about the state of corruption in Uganda on his visit to Oslo.
- Posner, P. L. (2006). Accountability institutions and the policy process: The United States Experience. *OECD Journal on Budgeting*. V. 5, N. 3.
- Republic of Uganda. (2002). *Fiscal decentralization in Uganda*. Draft strategy paper: prepared by the Fiscal Decentralization Working Group. Kampala.
- Saito, F. (2006). *Decentralization in Uganda: Challenges for the 21st Century*. Japan: Juck University.
- Seligman, A B. (1997). *The Problem of Trust*. Princeton: Princeton University Press.
- Ssemujju, I. N. (2009). Corruption endemic in Uganda, In the guardian.com, March 13, 2009:History and Politics.
- Serdar, Y., Yakup, B. & Rodrigo, S. (2008). Local government discretion and accountability: A diagnostic framework for local governance. *Social Development Working Paper: Paper No. 113*. Washington, DC: World Bank.

- Smoke, P. (2000, November). Fiscal decentralization in east and southern Africa: A selective review of experience and thoughts on moving forward. Paper presented at the Conference on Fiscal Decentralization, Washington, DC. Retrieved from <http://www.imf.org/external/pubs/ft/seminar/2000/fiscal/smoke.pdf>
- Steiner, S. (2006). Decentralization in Uganda: Exploring the constraints for poverty reduction. GIGA Working Paper No.31: Hamburg, Germany: General Institute for Global and Area Studies.
- Tiebout, C. (1956). A pure theory of local expenditures. *Journal of Political Economy*, 64, 416–424.
- Uganda. (1995). Constitution of the Republic of Uganda. Kampala.
- Uganda. (1997). The Local Governments Act: CAP, 243. Kampala
- United Cities and Local Governments. (2010). The challenges of the 21st Century: decentralization and local democracy: Second global report. Barcelona.
- Warren, M, E. (2011). In *Citizen Participation and Democratic Deficits: Considerations from the Perspective of democratic theory*. , J. DeBardeleben & J. Pammett(eds). Palgrave: MacMillan.
- World Bank. (n.d.). Accountability in Governance. Retrieved 21/08/2013 from: <http://siteresources.worldbank.org/PUBLICSECTORANDGOVERNANCE/Resources/AccountabilityGovernance.pdf>