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# Decentralisation in Uganda: Exploring the Constraints for Poverty Reduction

GIGA Working Papers, No. 31

**Provided in Cooperation with:**
GIGA German Institute of Global and Area Studies

*Suggested Citation:* Steiner, Susan (2006) : Decentralisation in Uganda: Exploring the Constraints for Poverty Reduction, GIGA Working Papers, No. 31, German Institute of Global and Area Studies (GIGA), Hamburg

This Version is available at:
https://hdl.handle.net/10419/47830

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GIGA Working Papers

German Institute of Global and Area Studies
Leibniz-Institut für Globale und Regionale Studien

GIGA Research Programme:
Transformation in the Process of Globalisation

# Decentralisation in Uganda: Exploring the Constraints for Poverty Reduction

Susan Steiner

N° 31 November 2006

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GIGA-WP-31/2006

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Editor of the GIGA Working Paper Series: Bert Hoffmann <hoffmann@giga-hamburg.de>
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GIGA-WP-31/2006

# Decentralisation in Uganda: Exploring the Constraints for Poverty Reduction

**Abstract**

It is often claimed that decentralisation is effective for the reduction of poverty due to inherent opportunities for higher popular participation and increased efficiency in public service delivery. This paper is a qualitative assessment of the potential of the Ugandan decentralisation reform for poverty alleviation. The Ugandan government initiated an ambitious decentralisation reform in 1992, which represents an example of full-fledged devolution with the transfer of far-reaching responsibilities to local governments. However, several shortcomings, such as low levels of accountability, insufficient human and financial resources, corruption, patronage, and central resistance to decentralisation, constrain the proper implementation of the reform, putting improvements in participation and efficiency at risk and ultimately jeopardising the intended impact on poverty.

Key words: decentralisation, Uganda, poverty reduction, participation, efficiency

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**Zusammenfassung**

**Dezentralisierung in Uganda – Eine Analyse der Schwächen im Hinblick auf Armutsreduzierung**

Es wird oft behauptet, dass Dezentralisierung durch die ihr inhärenten Möglichkeiten zur Steigerung der Partizipation der Bevölkerung an öffentlichen Entscheidungsprozessen sowie zur Erhöhung der Effizienz in der Bereitstellung öffentlicher Dienstleistungen effektiv zur Reduktion von Armut beitragen kann. Dieser Frage geht die vorliegende qualitative Studie am Fall der Dezentralisierung in Uganda nach. Die ugandische Regierung leitete im Jahr 1992 eine ehrgeizige Dezentralisierungsreform ein, die ein Beispiel für konsequente Devolution mit der Übertragung weitgehender Rechte, Aufgaben und Finanzen an lokale Regierungen darstellt. Die Umsetzung dieser Reform leidet jedoch unter verschiedenen Restriktionen, so etwa niedriger *Accountability*, ungenügender Human- und finanzieller Ressourcen, Korruption, Patronage sowie anhaltender zentraler Einflussnahme auf die lokale Politik. Diese Defizite gefährden ernsthaft die Erhöhung von Partizipation und Effizienz und damit letztendlich auch eine Reduktion der Armut.

**Article Outline**

1. Introduction
2. Political, Administrative, and Fiscal Elements of Decentralisation
3. Constraints in the Implementation of the Reform
4. Implications for Poverty Reduction

## 1. Introduction

The Ugandan decentralisation reform initiated in 1992 is exceptional among developing countries in terms of the scale and scope of the transfer of power and responsibilities to the local level. It has been praised as "one of the most far-reaching local government reform programs in the developing world" (Francis and James, 2003: 325) and as "one of the most radical devolution initiatives of any country at this time" (Mitchinson, 2003: 241). Since it came to power in 1986, the National Resistance Movement (NRM) government under the leadership of President Yoweri Kaguta Museveni has been strongly committed to decentralisation supporting such an ambitious and exemplary form of devolution. Local councils (called "resistance councils" at that time) played an important role for the NRM during and after its guerrilla warfare in the first half of the 1980s. These councils were meant to resist the incumbent government before the NRM came to power and to maintain social order and peace as well as secure democracy thereafter. Decentralised governance represented part of the political strategy of the new regime to install a new and revolutionary concept of democracy: democracy that is participatory, grass-roots based, and popular (Kisakye, 1996). It was thus a priority to implement decentralisation rapidly and holistically.

Under the assumption that devolution has the potential to contribute to poverty reduction by providing opportunities for popular participation, responsive policy-making, and increased efficiency in the provision of goods and services, I here investigate the Ugandan decentralisation reform with regard to its design and implementation. Since it cannot be sufficient to look at the formal processes and legal provisions, I put emphasis on the way in which these processes and provisions are put into practice. I thereby intend to gain a thorough understanding of the theory and practice of the reform in order to derive some indicative implications for its potential impact on poverty. I here do not attempt to measure this impact quantitatively but conduct a merely qualitative assessment of decentralisation. I combine information from different sources, i.e. unstructured expert interviews[1] conducted during two field research periods in Uganda from May to July 2004 and from May to June 2005, a visit to one sample district (Tororo), a review of the literature and various primary sources as well as an analysis of data from the National Service Delivery Survey (NSDS)[2], into a comparison of the decentralisation reform as it was designed and as it is now implemented and functioning. This paper is organised as follows. In section 2, I provide a short overview of the main features of decentralisation in Uganda, including political, administrative, and fiscal elements of the reform. In section 3, I analyse the functioning of decentralisation and describe a number of prevalent weaknesses. In section 4, I derive conclusions with respect to the implication of these weaknesses for poverty reduction.

## 2. Political, Administrative, and Fiscal Elements of Decentralisation

The current decentralisation reform was officially launched in October 1992 through a presidential policy statement.[3] It was first enshrined in the Local Government (Resistance Councils) Statute of 1993 and later in the Constitution of 1995 and the Local Governments Act of 1997. The local government system is formed by a five-tier pyramidal structure, which consists of the village (LC1), parish (LC2), sub-county (LC3), county (LC4), and district (LC5) in rural areas, and the village (LC1), ward or parish (LC2), municipal division,

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1 I do not quote the interviewees by name. I merely indicate the place and the date of the interview.

2 The NSDS was conducted by the Uganda Bureau of Statistics (UBOS) in 2004 covering 17,608 households in all districts of Uganda. Both service users and service providers were questioned about six service sectors: agricultural extension, education, health, road infrastructure, governance, and water and sanitation. I obtained the NSDS data during my field research periods and here analyse it in a descriptive way.

3 Decentralisation in Uganda has been well documented by many authors. For further information, the interested reader should consult Villadsen and Lubanga (1996), Nsibambi (1998), Obwona et al. (2000), Saito (2003), and Steffensen et al. (2004).

town, or city division (LC3), municipality (LC4), and city (LC5) in urban areas.[4] The district and the city[5] are the highest local government levels, while the sub-county, municipality, municipal division, town, and city division are referred to as lower local government levels. The remaining entities are classified as administrative units. The major difference between higher and lower local governments on the one hand and administrative units on the other hand is that only the first are corporate bodies with perpetuate succession and a common seal and can sue or be sued in their corporate name. Nevertheless, local governments and administrative units alike are made up by a set of political and administrative structures though these are of different magnitudes.

The political organ at all local levels is the council, whose members are elected in regular elections.[6] Councillors either represent specific electoral areas or interest groups, namely women, youth, and disabled persons.[7] In past elections, voter turnout appears to have been relatively high: Steffensen et al. (2004) report that turnout was 47 percent in local elections in 2001, and Azfar et al. (2001) state that 80 percent of the households interviewed by them voted in local elections.[8] The administrative organs of both higher and lower local governments comprise of administrative officers and technical planning committees who are respectively in charge of accounting and coordination as well as monitoring of the implementation of sectoral plans. The district technical planning committees are responsible to collect and integrate plans of lower local governments in order to allow for bottom-up participatory planning and budgeting. Since the district (and city) is the highest local government level, the administrative structure is here much more comprehensive than that in lower local governments. Districts have several directorates for different sectors; typically, these are directorates for finance and planning, education and sports, health services, management support services, production, works and technical services, and community-based services. Besides, there is a district service commission responsible for the hiring and firing of local civil ser-

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4 After the NRM came to power in 1986 and established resistance councils country-wide, these were already organised in a five-tier pyramidal structure. Resistance councils were renamed into local councils (LC) with the 1995 Constitution.

5 Only the capital of Kampala has a city government.

6 Since the NRM came to power, local elections have taken place in 1989, 1992, 1998, 2002, and 2006. Except for the last elections, local councillors were voted for on grounds of individual merit, not political party affiliation. It remains unclear whether and how the recent return to multiparty politics will affect the electoral behaviour in future local elections.

7 Numbers of women in public office have increased considerably since the NRM introduced measures of affirmative action to reserve seats for women in local governments. There is a constitutional provision for a minimum of one third female representation on local councils. Tripp (2000) and Goetz (2002) concentrate on the role of women in Ugandan politics.

8 At first sight, these figures appear to be contradicting each other but this is not necessarily the case. If one assumed that one household is comprised of several voters but that not all of these actually vote, the figures could be consistent with each other.

vants and a district tender board in charge of local tenders. Except for some technical staff, administrative units do not have well-established administrative structures.

With regard to the assignment of responsibilities to different local levels, the Local Governments Act is very comprehensive and precise in determining which levels of government are in charge of which functions and services. In line with the principle of subsidiarity, it is established that local governments and administrative units are responsible for those functions and services, which the respective higher levels are less able and appropriate to fulfil. In general, local governments and administrative units are thus responsible for all functions and services that are not assigned to the centre. In very broad terms, the central government is responsible for the provision of national public goods, such as defence, security, foreign relations, and the elaboration of national guidelines for sectoral policy-making, while local authorities deliver local public goods and services and manage facilities. For example, district councils are in charge of all education services except tertiary education, for all health services except referral hospitals, and for water services; urban councils are in charge of street lighting, ambulance services, and fire brigade services; and lower local governments councils are in charge of the provision of nursery and primary education, the provision of agricultural ancillary field services, and the control of soil erosion.

In order to empower local governments to fulfil their responsibilities, they are entitled to levy, charge, and collect local taxes and fees, and to receive a number of intergovernmental grants.[9] With regard to taxes and fees, district and urban local governments are allowed to impose property tax, several forms of non-tax revenue (market dues, trading licenses, parking fees, education contributions, etc.), and until fiscal year 2005/06[10] graduated personal tax. According to the law, proceeds from local taxes and fees are retained locally and shared between different levels of local government and administrative units but not with the centre. However, since these proceeds are extremely low, local governments receive intergovernmental transfers from the centre in the form of unconditional, conditional, and equalisation grants. These transfers account for the bulk of local revenue (nearly 90 percent in recent years). In absolute terms, transfers have substantially increased over time, and conditional grants more so than unconditional and equalisation grants. The share of conditional grants in total grants amounts to about four fifths, while the share of unconditional grants accounts for about one fifth. Equalisation grants have never become important in absolute terms.

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[9] Beside locally collected revenue and intergovernmental grants, local governments are entitled to borrow from national sources. However, most local governments do not make use of this right (Obwona et al., 2000). They may also receive donations from donors, NGOs, and civil society based organisations. But even though donor funds constitute a considerable share of the resources spent at the local level, these are typically channelled to the central government, which then transfers it as intergovernmental grants downwards.

[10] The fiscal year in Uganda starts on July 1.

## 3. Constraints in the Implementation of the Reform

### Resistance at the Centre

As mentioned above, the NRM government has been strongly committed to decentralisation due to its aspiration towards a grass-roots based and participatory form of democracy. In this regard, Uganda is different from many other countries where decentralisation was motivated by a fiscal crisis of the central government or by external conditionality. However, it should be kept in mind that local councils were originally established for political reasons and not with the aim of improving service delivery or reducing poverty. These objectives entered the picture only later and since they involve the transfer of considerable responsibilities and power from the centre to the local level, they do provide ground for resistance to decentralisation. Resistance is mainly to be found within the administrative structures of line ministries, as these are supposed to give up part of their discretion to the benefit of local governments. Whereas this type of resistance is natural and generally to be expected in the course of decentralisation reforms, it need not represent a major obstacle if there was a spearheading institution pushing the reform through and relating it to other policies and reform programmes. The lack of such an institution appears to be one of the most important constraints in Uganda as I was told by one of the current decentralisation advisors.[11] Land and Hauck (2003: 15) go along his lines when they write: "it is unclear who is now responsible for championing the process." At the initial stage of the decentralisation reform, an advocating institution was established in the form of the Decentralisation Secretariat. This secretariat was created under the head of the Ministry of Local Government (MoLG) in 1992 to facilitate the implementation of decentralisation and it was delegated a wide range of responsibilities (Villadsen, 1996). It provided "highly competent critical technical guidance" in the first years of the reform (Steffensen et al., 2004: 26) but was shut in July 2004, as capacity had presumably been built in the MoLG thus making it obsolete (MoLG, 2004).

Already in the mid-1990s, Villadsen (1996) noted that to resolve the difficulties in line ministries regarding their roles and functions in a decentralised system would be a great challenge and should be addressed by the Decentralisation Secretariat. However, in the light of its decreasing influence the Secretariat has not been able to do so. Almost a decade later, Steffensen et al. (2004) still note that the line ministries have to be brought on board with regard to their roles and functions vis-à-vis local governments. There is yet no holistic view in policy-making, and policies at times contradict or duplicate one another. Sector regulation and practice are often inconsistent with and potentially undermining decentralised service delivery, partly because sector legislation predates the Local Governments Act (Land and

[11] Interview, Kampala, May 12, 2005.

Hauck, 2003; MoLG, 2004; Steffensen et al., 2004). It has therefore been proposed to re-define the role of the MoLG as a crosscutting ministry, thereby enabling it to spearhead the decentralisation process (MoLG, 2004).

In consequence, despite the strong commitment to decentralisation in the political crowd, line ministries have remained with substantial power over local policy-making. This expresses itself in two ways: First, line ministries determine national objectives and priorities, especially within the Poverty Eradication Action Plan (PEAP), to which local governments have to adhere. The PEAP represents the national strategy for poverty reduction. Its superior objective is to reduce the poverty headcount to 10 percent by 2017, and sectoral plans have been developed in order to operationalise actions to achieve this. The implementation of these plans depends on the resources provided within the Medium-Term Expenditure Framework, which is a three-year rolling spending plan that links priority public spending areas to medium-term development goals. Second, about 80 percent of intergovernmental transfers, which form most of the resources available to local governments, are conditional and thus predetermined for a particular use. Reallocations between sectors according to local priorities are ruled out even though this is to be changed with the recently initiated Fiscal Decentralisation Strategy (FDS).[12]

Reasons for this reliance on conditional grants appear to be manifold. The introduction of the Poverty Action Fund (PAF) in 1998/99, which is a protected part of the public budget mainly used for so-called poverty priority areas (primary education, primary health care, rural road rehabilitation and maintenance, agricultural extension, and rural water and sanitation) and channelled through local governments, resulted in an extensive conditioning of intergovernmental grants to ensure that these grants are spent on the intended purposes (Republic of Uganda, 2002). Besides, the use of conditional grants has been deemed necessary by central authorities because of presumably weak financial management and accountability mechanisms at the local level as well as concerns about local capacity and willingness to make decisions in line with national priorities as expressed by many of my interviewees.[13]

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[12] The FDS was passed by Cabinet in June 2002 and introduced in 15 pilot local governments in 2003/04 and countrywide in 2004/05. It introduces two systems of intergovernmental transfers, the recurrent transfer system and the development transfer system, through which the unconditional, conditional, and equalisation grants are now channelled. This significantly reduces the administrative burden compared to the previous transfer system. Besides, the FDS provides for a greater flexibility in the use of grants. With increasing capacity of local governments, grants are planned to have decreasing conditional and increasing unconditional elements.

[13] But even if local governments were capable and willing to take decisions in line with national priorities, this would not always be feasible since there is lacking continuity in national priority-setting. One of my interview partners noted that focus has repeatedly been taken away from a particular policy goal and re-directed to another, the reason for which may lie in the changing orientation at the different Millennium Development Goals. Interview, Kampala, May 12, 2004.

The perspective in line ministries is sometimes that decentralisation has fragmented and confused efforts towards coherent pro-poor service delivery (Hickey, 2003). The tendency to rely on conditional grants for the achievement of national standards is further underlined by the use of sector-wide approaches, which privilege centralised decision-making, including the earmarking of funds (Land and Hauck, 2003). However, empirical evidence has shown that local decisions made under discretionary funding match national objectives to a great extent (Onyach-Olaa, 2003). As a former official of the Decentralisation Secretariat stated, local misuse and contradicting decision-making are no more than the official reasons to justify the high share of conditional grants; the real reason is that line ministries hang on to power.[14]

**Financial Shortages**

Approximately 30 percent of the total budget are today transferred to local governments as intergovernmental grants and about 27 percent of total public expenditures are spent at the local level.[15] These proportions are very high in regional and even interregional comparisons but they must be seen in the light of expenditure assignments. Since most service delivery functions have been decentralised, local-level financial requirements are high. Yet, fiscal decentralisation was pursued without a systematic costing of decentralised services in the initial stage of the process, and devolving new functions was done without adequate compensation of the costs of these (LGFC, 2000). Even though transfers have increased incrementally, this has happened without proper consideration of the costs of local functions, and local governments have always complained about the inadequacy of their finances.

In an attempt to investigate the relevance of this complaint, the Local Government Finance Commission (LGFC) conducted a study and found that local governments had an annual recurrent expenditure need of Ush 228 billion (approx. US$ 150 million, or € 167 million) in 2000/01 exceeding the conditional grants they received, most of it in general administration, health, and agriculture (LGFC, 2000). It was suggested that two thirds of this amount could be covered by unconditional and equalisation grants as well as a substantial increase of lo-

[14] Interview, Kampala, May 21, 2004. The same official offered a further interesting explanation: The central government holds the unconditional grant deliberately as low as possible because of the nature of the allocation formula for this grant. The Seventh Schedule of the Constitution determines that the amount of the unconditional grant for a particular local government should be equal to the amount paid in the previous year adjusted for changes in the price and wage levels and changes in the budgeted cost of running added or subtracted services. The central government does not increase this amount to more than is required because it is not possible to reduce the amount of this transfer ever again.

[15] These percentages were calculated on the basis of data from various years of the Background to the Budget.

cally collected revenue but one third still remained uncovered. The results of this study were passed to the central government for consideration and the recurrent transfers have since increased. But a recent report reveals that funds are still not commensurate with service delivery requirements, which is reflected by the long list of unfunded priorities in local governments and funding gaps in sector strategic investment plans (MoLG, 2004).

The principal problem with regard to local finance is that collection of local taxes and fees is extremely low, about one third to one half below the potential (LGFC, 2000). Reasons for this are manifold and include the politicisation of local taxes, wide reluctance among the population to pay tax due to arbitrary, regressive and sometimes forceful collection practices, lack of awareness of taxpayers about the connection between services and taxes, collusion between tax collectors and taxpayers, and lack of administrative capacity at the local level (Livingstone and Charlton, 1998; LGFC, 2000; MFPED, 2000; Ellis and Bahiigwa, 2003; Francis and James, 2003; Bahiigwa et al., 2004; Kasimbazi, 2004). I believe that the high level of intergovernmental transfers represents an additional disincentive for collection of own local revenue, as also pointed out by Republic of Uganda (2002) and Land and Hauck (2003).[16]

In consequence, locally collected revenue does not allow for many productive and sometimes not even for petty investments and is instead just sufficient to cover councillors' salaries, emoluments, and allowances. The same is incidentally true for unconditional grants, which are supposed to pay for wage and non-wage expenditures of administrative staff; but the transfers to some local governments are even lower than the wage bill (Francis and James, 2003). This has two important implications. First, since conditional grants are insufficient to provide the required funds and proceeds from other sources are no more than marginal, the problem remains that part of the functions and duties of local governments are unfunded. And second, local governments do not dispose of much autonomy and discretion with regard to their expenditure assignments for exactly the same reason, i.e. that conditional grants account for the major share of local revenue.

It must be emphasised at this point that the problem of low local tax collection is far from being resolved. Instead of improving local governments' capacity to collect taxes and fees, the central government recently abolished graduated personal tax, which was an important local tax in nominal terms and an innovative form of direct taxation in a predominantly rural setting. Proceeds from graduated personal tax steadily decreased over the last years, which was mainly due to political interference. The tax had repeatedly been used for cam-

[16] This is equivalent to the high level of aid inflows being a disincentive to tax collection at the national level. Museveni's statement on May 2, 2005, that he personally wants to oversee operations of the Uganda Revenue Authority in order to stop tax leakages and evasion, confirms this because it followed an announcement of the United Kingdom to withhold £ 5 million in aid (due to Uganda's failure to make progress in establishing a fair basis for multipartyism).

paign objectives, for example in the 2001 presidential elections, leading to a widespread denial to pay the tax and a significant drop in collections. From the local finance point of view, the abolition of graduated personal tax was a wrong and counterproductive decision. On the one hand, it will further decrease local governments' ability to cover expenditure needs as well as curb their financial autonomy in the short run because it makes them even more dependent on transfers from the centre. On the other hand and maybe more importantly, it obstructs the opportunity to increase local accountability, as citizens will lose the feeling that they contribute to the common good with their taxes and can thus expect services in accordance with their needs. It would have been much more advisable to reform the prevailing, admittedly partly harmful, local tax system and improve the administration and collection thereof.

There is certainly no obvious solution to how local tax systems should be reformed; but it appears that this question has not received sufficient attention from the central government. Most strikingly, the fact that graduated personal tax was abolished in the midst of the debate about the removal of presidential term limits and just ahead of the 2006 presidential elections suggests that the motivation to do so was of a more political than fiscal dimension. Due to the unpopularity of the tax, it could be assumed that the majority of the people would more than welcome this decision and show gratitude at the poll stations. It was, however, not considered sufficiently that abolishing graduated personal tax without introducing a viable alternative "will cause a serious crisis to the local government system" (MoLG, 2004: 13). At the time of my field research in May 2005 when the budget for 2005/06 was to be adopted; the National Budget Framework Paper did not contain a position to compensate local governments for losses resulting from the abolition of graduated personal tax.

**Lack of Education, Experience, and Information**

In addition to the shortage of financial resources, local governments also struggle with a shortage of educated and experienced manpower. Both politicians and civil servants are often inadequately trained, which is not surprising given the relatively low level of education in Uganda. With regard to the administrative and service provision structures, there is a general lack of civil servants, such as accountants, planners, engineers, teachers, and health workers, and remote areas face particular difficulties to recruit and maintain educated personnel.[17] Subsequently, delays and inconsistencies in the planning and budgeting as well as poor service delivery are prevalent in many local governments. Staffing structures and lev-

[17] For a detailed report on challenges in human resource deployment in the social sectors, see Price Waterhouse Coopers (2003).

els are partly inadequate, as they were not co-aligned with the devolution of functions and responsibilities similar to the case of revenue assignments. A restructuring of local governments is thus under way (MoPS, 2003). A further constraint is the fact that some local governments appoint staff on the basis of ethnicity or residence rather than merit, which also has adverse effects on the quality of administration and service provision. I return to this issue below.

With regard to political structures, a problem consists in the partly low educational level of councillors who often turn out to have completed less school years than civil servants. This is not particularly surprising since councillors are elected and not recruited based on their educational qualifications. However, it provides scope for differences and conflict between the administrative and political wings of local governments, in particular as civil servants receive lower wages and allowances (Foster and Mijumbi, 2002; Francis and James, 2003).[18] An official of the MoLG pointed out that such differences sometimes inhibit the proper functioning of local councils or administrations. In other words, the proper functioning appears to depend heavily on the capacity, motivation and cooperation of the individuals in leading positions, particularly the council chairperson and the chief administrative officer.[19] Due to the clash between these two functionaries in the visited sample district, council meetings were not so much dedicated to development or poverty related issues but rather to arguments about the distribution of power.[20]

As far as different local government levels are concerned, the stock of human capital is generally lower in lower levels. Very often, this makes higher levels hesitant to transfer resources downwards, as they do not trust in the ability of lower levels to use their resources efficiently and to account for the funds they receive (Francis and James, 2003). Districts, which coordinate intergovernmental grants, do not necessarily share these with lower government levels as provided for by law. And sub-counties, which are supposed to transfer a particular share of own local revenue to the village and parish levels, do not always do so either. This in turn jeopardises an efficient service delivery, even though the mistrust in lower local governments is not necessarily justified. One of my interview partners noted that there might be a trade-off between capacity and accountability. While sub-counties and vil-

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[18] Problems related to low educational levels of councillors are so prevalent that key stakeholders strongly endorse suggestions to introduce minimum qualifications for councillors (MoLG, 2004b). Such minimum qualifications are already in place for council chairpersons who must have completed at least advanced level standard or its equivalent.

[19] Interview, Kampala, May 9, 2005.

[20] Interview, Tororo, July 5, 2004.

lages might face bigger capacity constraints than districts, they might be more accountable because of their proximity to citizens.[21]

In fact, households turn out to be more satisfied with the performance of lower than higher local governments, as found by Saito (2003) and MFPED (2000). Data from the NSDS corroborates this: While 61 percent of households rate the performance of village councils as good and 26 percent as fair, only 38 percent think that sub-county councils perform well and 23 percent think that they perform fairly. Many more households do not know about the performance of their sub-county councils (30 percent) than about the performance of village councils (5 percent). Closely related with this is the fact that long distance is an access problem for only 4 percent of the respondents in the case of village councils but for 25 percent in the case of sub-county councils.[22] This implies that the proximity of lower levels is an advantage that should not be disregarded, as it has the potential to better ensure participation and accountability.

An additional difficult dimension of the relationship between different levels of local government is the issue of integrating lower level development plans into higher level development plans. The planning cycle provides for a consecutive elaboration of plans starting at the lowest level so that the plan of each level can be integrated into the plan of the next higher level. But it appears that if lower level plans reach higher local governments, they are rarely incorporated (Francis and James, 2003). This can have several reasons. First, as above mistrust in the capacity of lower government levels and hence disrespect for identified priorities and elaborated plans can be a cause. Second, ignorance of procedures among the officials in charge can represent the source of the problem as illustrated by an interview partner.[23] Many officials simply do not understand the rules of the game, and nobody at the local level is informed about what is going on, who has which plans, and whether plans have been written at all. And third, delays in the submission of plans from lower levels naturally leads to a considerably reduced probability of their consideration.

I observed such a situation in Tororo district. I visited three sub-counties (Rubongi, Mulandan, and Nabuyoga) at the beginning of July 2004, and none of them had submitted their plan to the district even though the new fiscal year had already started. I was told that planning had started late because of a lack of resources for the transport to villages, the organisation of meetings, paper, etc. The district development plan in turn had already been drafted; needless to further elaborate on the extent of integration of these lower level plans. In the

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[21] Interview, Kampala, May 12, 2004.

[22] In another study, Tidemand (1994) observes that in his two sample villages more than three quarters of people know the names of the village council chairperson but only one fifth knows the name of the district council chairperson.

[23] Interview, Kampala, May 12, 2004.

sub-counties, the picture with regard to the incorporation of village plans was mixed. In one sub-county, village plans were supposed to be ready but could not be found when I wished to see them. In another, the council headquarters were abandoned and nobody could be found to provide me with information about village plans. In the last sub-county, I came across a very positive example. The council chairman was present and showed me orderly village plans (including priorities and respective units of responsibility) for all 37 villages in the sub-county. He told me that he himself together with other sub-county leaders had gone to all these villages and organised the elaboration of village level plans. This confirms the above supposition that the quality of local government affairs depends a great deal on the capacity, experience, and motivation of key functionaries.

I am afraid that this positive example is rather an exception than the rule. An interviewed researcher stated that there is hardly any consultation between local governments and citizens when work plans are prepared and budgets formulated.[24] The Uganda Participatory Poverty Assessment (MFPED, 2002) came to the same conclusion. Attendance at council meetings at lower government levels is not high, partly because of the high opportunity costs of attending meetings in the form of foregone income, partly because of an overload of meetings[25], partly because the discussed matters are too technical[26], partly because of the limited resources at stake, or because of the perception that local government decisions are the prerogative of elected representatives (Francis and James, 2003). But more often than not does the ignorance of the population play the major role. People have not fully understood what decentralisation is about and what their rights and duties are. An interview partner described this as follows: It was an extreme shift from the government deciding what is best for the people to the people telling the government what is best for them.[27] Since it was too radical, it does not work. He quoted an experience made during research in a very remote area. When he introduced himself as conducting a survey on behalf of the government, the interviewees told him that they had long waited for him ('the government') to come to their village. Hence, as long as there are people who are not sufficiently informed about the meaning and implications of (local) government and decentralisation, the level of popular participation will remain severely constrained.

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[24] Interview, Kampala, May 12, 2004.
[25] Talk at Public Expenditure Review, Kampala, May 13, 2004.
[26] Interview, Kampala, May 17, 2004.
[27] Interview, Kampala, May 17, 2004.

**Corruption, Patronage, and Clientelism**

The fact that the principles of decentralisation are not yet fully comprehended bears the risk "for the process of decentralisation to degenerate […] into a scramble for local influence and local power" (MoLG, 2004: 4). Francis and James (2003: 336) note that under the conditions on the ground "those with vested interests are capable of turning the institutions and opportunities created through decentralization to their own advantage." Essentially, this implies that there is wide scope for corruption, patronage, clientelism, and elite capture. But caution must prevail here. Knowledge about the incidence of these practices is restricted by their sensitive nature, and general conclusions should not be drawn from single cases. It is sometimes believed that decentralisation has led to a mere dispersion of corruption, "redefining the character of corrupt relationships from those controlled by the centre to those controlled by district-level officials" (Watt et al., 1999: 48). However, contentions that corruption is higher at the local level may be influenced by perception distortions since local corruption may simply be more visible (Martinez-Vazquez et al., 2004). Even though it is hard, if not impossible, to tell whether there is more or less corruption today, decentralisation is likely to have increased the number of people with access to public resources. But it is equally likely to have decreased the amounts used for private gain.

Quantitative evidence on the incidence of corruption is very hard to find but the Second National Integrity Survey analysed by Deininger and Mpuga (2005) and the NSDS provide some insights into the situation of (perceived) corruption at the local level. The Second National Integrity Survey was conducted in 2002 among both private and public sector representatives in order to assess the incidence of corruption in different government institutions and foster the empirical basis for policies and programmes aimed at strengthening accountability and improving public service provision. The data illustrate that the incidence of perceived corruption varies widely between the considered institutions, ranging from extremely low levels in the Central Bank (3 percent) and Ministry of Foreign Affairs (4 percent) to medium levels in local councils (between 21 and 32 percent) and to very high levels in District Tender Boards (58 percent) and the traffic police (70 percent). Despite the obvious weaknesses of corruption perception indicators, this finding reveals that households are exposed to corruption both at the national and local level. How extensive this corruption really is remains an open issue.

The NSDS questioned households about whether they had to make any payment if they had a case or issue that required intervention by local councils in the last two years and what the purpose of this payment was. Slightly more than half of the respondents reportedly made a payment before their case or issue was handled. In the majority of incidents, this money was a regular case fee. In about 15 percent of incidents, however, the payment was either an outright

bribe or a 'token of thanks'. Beside households, service providers were asked about the incidence of misuse of funds at the local level. They stated that misuse was a larger problem at the sub-county level than at village and parish levels, with 5 percent reporting misuse at LC1, 5 percent at LC2, and 15 percent at LC3, and that higher amounts of money were misappropriated at the sub-county level. When requested about who was implicated in cases of misuse, an interesting finding emerged. The executive committee was involved in 56 percent of LC1 cases, in 39 percent of LC2 cases but in only 7 percent of LC3 cases. In contrast, the accounting officer was by far the mostly implicated person at LC3 level (56 percent). At LC1 and LC2, this officer was implicated in only 12 percent and 22 percent of the cases, respectively.

There are different reasons for politicians and civil servants to engage in corrupt practices. Low wage levels and arrears in payment provide strong incentives. A former official of the Decentralisation Secretariat noted that when the decentralisation reform was adopted many local people regarded the new structures as a way to benefit from public resources and simply imitated the corruption they had previously observed at the central level.[28] Weak auditing and reporting capacity as well as a lack of reliable accountability mechanisms prepare the ground, as it remains difficult to monitor the use of funds. An interviewed local government advisor noted, however, that in some cases corruption is unjustifiably suspected due to lacking order or loss of documents.[29] This again confirms that one must be careful when making statements about the incidence of corruption. A representative of the Inspectorate General of Government pointed to an additional cause for officials' engagement in corruption. He said that since transfers from the centre to the local level are often made with delay, resources are spent in a hurry because accountability requirements necessitate prompt reporting, and hence money is partly used for other than the intended ends.[30] And lastly, lack of information among citizens keeps them from demanding accountability from local officials.

About 70 percent of households stated in the NSDS that they did not know how to report minor extortion as well as minor and major embezzlement by local councils at the village, parish, and sub-county level. This suggests that the majority of corruption cases goes unreported; a fact that was also pointed out by Deininger and Okidi (2003). However, about two thirds of the respondents said they would report extortion or embezzlement, if they were encountered with it. The question remains how they want to do this without the necessary information on procedures. Among those who would not make a report, about two thirds stated fear of retribution as the reason and the remaining one third said that reporting

[28] Interview, Kampala, June 2, 2005.
[29] Interview, Tororo, July 6, 2004.
[30] Interview, Kampala, May 31, 2004.

would be ineffective. In fact, the surveyed service providers asserted that this latter concern was indeed of relevance. In more than 50 percent of the cases of misuse of funds at LC1 and LC2 level, no action was taken. 12 (13) percent of the culprits accused of corruption at LC1 (LC2) level were interdicted or suspended, 15 (7) percent were dismissed and 17 (26) percent were reprimanded. At LC3 level, only 23 percent of the cases were not followed by any action. 33 percent of the culprits were interdicted or suspended, 4 percent dismissed, and 40 percent reprimanded or recovered.

Coming back to the issue of information, some people appear to be completely unaware of the responsibility and the source of finance for local projects. As an LGFC official told me, when a road is built, it is often unclear to the people whether it is financed by the central government directly, by intergovernmental transfers, by local taxes, or by donor funds.[31] Such ignorance among citizens creates vast room for patronage politics. Titeca (2005) describes a highly interesting example from Kasese district: Local people do not perceive services or projects as services rendered to the community by an independent agency, be it central government, local government, or NGO, but as services brought to the community by political patrons. Both parliamentarians and local councillors create exactly this perception: Without their support and lobbying, services would not have been delivered. This in turn builds up their legitimacy and power base. Attaining legitimacy through monetary or project benefits seems to play an important role in general. Two local government officials stated that councillors lobby hard to receive and channel money to their home sub-counties.[32]

Besides, there are irregularities in local tenders and recruitment of civil servants (MFPED, 2002; Francis and James, 2003), which must be considered to be a mixture of corruption and clientelism. While tenders are supposed to be granted by the district tender boards on the basis of a point system taking into account such objective criteria as price, experience and record of tax payments, a letter of recommendation from a councillor seems to be an at least equally important prerequisite. Successful tenderers are often friends or relatives of the politicians, or proxy companies operating on their own behalf. Irregularities in recruitment procedures occur, as many local governments appoint staff as "sons and daughters of the soil" (MoLG, 2004: 5). As Murembe et al. (2005) note, recruitment at the district level is rather a matter of know-who than of know-how. Councillors are said to exert pressure on the district service commissions to favour local applicants for administrative positions over candidates from other parts of the country since the first are likely to be more malleable and easily enmeshed in local structures of patronage (Francis and James, 2003).

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[31] Interview, Kampala, May 14, 2004.

[32] Two interviews: Tororo, July 5, 2004; Tororo, July 6, 2004.

That increasing people's access to information can be effective for increasing local accountability has best been illustrated by Reinikka and Svensson (2004, 2005). After they found in a first study that schools received only 22 percent on average of their intended transfers for non-wage expenditures in 1995 and that the bulk of the funds was captured by local officials and used for patronage politics[33], the Ugandan government embarked on an information campaign of publishing all intergovernmental transfers in local newspapers and at local notice boards. A follow-up study revealed that by 2001 local capture had been strikingly reduced and schools now received more than 80 percent of the same grant. But information alone cannot be the cure to lack of accountability. First, the source of information is important. Azfar et al. (2001) found that citizens obtain most information on local issues from local leaders, which implies that information transfer can easily become subject to manipulation and censure. And second, in addition to information clear and credible procedures for sanctioning are required.

The lack of detailed sanctioning procedures turns out to be a great challenge in terms of increasing accountability in Uganda. While the legal provisions in the Local Governments Act are very detailed on local governments' functions and on the inspecting, monitoring, and coordinating role of the MoLG, they are rather vague on the consequences for improper, unlawful or inefficient behaviour of local councils. The Act determines that if an offence by a local council has been disclosed, this is to be reported to "the relevant authority for appropriate action." As a key informant told me, it takes long before the MoLG or the line ministries report to the MFPED and the Presidential Office and again long before these react.[34] In place of the rather imprecise provisions in the law, it should be made sure that if local councils violate their mandate, autonomy is taken away from them, and only if they follow certain measures of improvement, autonomy is given back. He quoted an example of three chief accounting officers who were sued for corruption and ended up with compensation, which to make matters worse had to be paid from the local budget that was already too low.

Last but not least, there are indications that local elections as one of the most important accountability mechanisms are not optimally functioning either.[35] Local council elections are occasionally won on the basis of criteria other than candidates' capability or merit. In particular, wealth appears to play an important role. Muhumuza (2003) reports that the most affluent candidates often receive most votes because they can distribute monetary or in-kind

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[33] The possibility that the transfers were captured at the central level was ruled out by Reinikka and Svensson (2004).

[34] Interview, Kampala, May 12, 2004.

[35] Onyach-Olaa (2003) is not of this opinion. He notes that high turnover of councillors at local elections can be seen as a sign of accountability because those candidates who did not perform well are punished and voted out of office.

benefits to the constituency in the run-up to the elections. Titeca (2005) confirms this noting that councillors invest a lot of money during electoral campaigns, which in their eyes legitimises them to maximise personal benefits derived from state resources once in office as a way to recover the investment. The wealth factor seems to be of higher relevance in elections at higher than lower local government levels. Councillors tend to be more elite, wealthy, and highly educated at district level, but are generally characterised by a certain status in the community (e.g. long residency in the locality, maturity, marriage, and good behaviour) at village and parish level (Saito, 2003). Beside wealth, ethnic and religious background partly influences election behaviour. For example, an advisor to the Tororo district government told me that unless the district council has Catholic, Protestant, and Muslim members, there is large potential for conflict due to mistrust between the religions.[36] And lastly, it happens that councillors are not elected at all but rather appointed by the elders in the sense that these advise the community on whom to vote.[37] As a result, local councillors are not necessarily the ones who are best suited for the post or who are most motivated to bring development to the area. Councillors' principal motivation might rather consist in seeking personal (economic) benefits. Related to this, several of my interviewees referred to the phenomenon of councillors' constant attendance of workshops and meetings, where allowances and meals distributed provide the main incentive to attend rather than the topic discussed.[38]

## 4. Implications for Poverty Reduction

At the beginning of this paper, I showed that decentralisation in Uganda was designed as a highly ambitious and far-reaching reform with transfer of extensive power and responsibilities to the local level. Strong political commitment to decentralisation and local democracy paved the way for an exemplary form of devolution. If decentralisation was implemented and functioned as it is provided for by law, it should offer much potential for an impact on poverty through popular participation, responsive policy-making, and efficient service provision. However, despite the exceptional reform efforts a gulf remains between principles and practice. A number of serious challenges to the proper implementation of the decentralisation reform were identified, which give reason to concerns about whether the poverty-reducing potential can indeed be realised.

First, local governments do not dispose of full autonomy in local decision-making. Although the responsibility for the majority of publicly provided services was transferred downwards,

[36] Interview, Tororo, July 5, 2004.
[37] Interview, Kampala, May 17, 2004.
[38] Three interviews: Kampala, May 13, 2004; Kampala, May 17, 2004; Tororo, July 5, 2004.

the central government, and especially the line ministries, still exert considerable influence. On the one hand, the centre sets national priorities and determines sectoral guidelines, which have to be adhered to by local governments even if they would set their priorities differently. On the other hand, most of the financial resources available to local governments are conditional grants from the centre. Local governments are constrained in the flexible allocation of these funds and basically only administer them. Hence, despite the fundamental assumption in the decentralisation debate about the informational advantage of local governments over the central government with regard to local needs and preferences, the centre ultimately decides how much money is transferred and used at the local level and for which purposes. If poverty was reduced as a result of these resources that are generally channelled towards poverty priority areas, it is not the decision-making at the local level but central policy-making that was behind it.

Second, the level of human and financial resources is by and large restricted in local governments. Both politicians as well as civil servants often cannot fulfil their assigned functions effectively, as they are either insufficiently trained or have insufficient funds at their disposal. Due to low levels of education and experience, local officials frequently do not fully understand the instructions and procedures related with decentralisation. Given the initial situation of an extremely centralised government system and the fast growth in responsibilities, functions, and funds that now have to be handled at the local level, this is not particularly surprising. In contrast, it would have been astonishing, if decentralisation were put into practice without any difficulties. Nonetheless, the highly sophisticated reform basically overstrains the implementation capacity on the ground, which makes local governments unlikely to implement the reform properly even though they might be motivated to do so. Unrealistic planning and budgeting, failures in accounting, and delays in submitting reports inhibit the smooth functioning of decentralisation. Low levels of financial resources and prevalent corruption further aggravate the situation.

Third, the intended increase in popular participation has only been achieved to a limited extent. As far as non-electoral forms are concerned, however, local officials generally do not provide sufficient space for citizens to get involved in decision-making, and citizens often prove to be ignorant about the opportunities offered by decentralisation. It must be seen in the light of Ugandan history that no participatory culture has yet developed. The long phase of radical centralisation from 1966 until 1992, the experience of brutal dictatorship, and deprivation over many years as well as strict hierarchical social and political relations had resulted in people's apathy towards and cynicism about public affairs. Given these preconditions, it is not surprising that people have not been immediately eager and able to partici-

pate in politics to influence the way they are governed. In order to allow for a participatory political culture to evolve, time is an inevitable factor.

On the basis of these considerations, it seems that decentralisation is at present not perfectly performing in the way it was designed. Thus, the reform's potential for poverty reduction cannot be assumed to be fully tapped. In the course of the past decade and a half, decentralisation has brought about some improvements in terms of popular participation, responsive policy-making, and efficient service provision but these may not (yet) be sufficient to exert great influence on poverty. Having said that, I would like to make two cautionary statements with regard to how this should be interpreted. First, decentralisation is a complex and medium to long-term reform process that requires comprehensive transformation and modification in political, administrative, and fiscal procedures. An effect on poverty cannot be expected in the short run, and the picture in Uganda may be very different in five to ten years time. Second, the conclusion drawn here is of a rather indicative nature since it is based on a purely qualitative assessment of decentralisation. A more reliable conclusion clearly cannot be obtained without a quantitative approach that attempts to measure the effect of decentralisation on poverty.

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