PUBLIC ADMINISTRATION AND DEVELOPMENT

Public Admin. Dev. **23**, 105–113 (2003)

Published online in Wiley InterScience
(www.interscience.wiley.com) **DOI**: 10.1002/pad.264

THE CHALLENGES OF IMPLEMENTING DECENTRALISATION: RECENT EXPERIENCES IN UGANDA†

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SUMMARY

Decentralisation, which began in Uganda in 1993, has increased opportunities for citizens to democratically determine how they should be governed and to make choices regarding the type and quality of public services they want. Citizens are now empowered to elect on a periodic basis persons whom they think can serve their interests on local councils. These changes have caused a major realignment in central–local relations. Some of the most important reforms have been led by the District Development Programme and the Local Government Development Programme, which are a focus of this article. Since the process began, numerous achievements have been realised in terms of improving governance and service delivery through democratic participation and community involvement. Despite these achievements, Uganda still faces a number of major challenges in deepening and institutionalising decentralisation. These challenges include, among others, technical capacity deficiencies in local governments and tensions among key stakeholders competing to maximise their role in decentralisation. Copyright © 2003 John Wiley & Sons, Ltd.

INTRODUCTION

In 1987, Government of Uganda instituted a commission of inquiry into the local government (LG) system. The commission collected views from all parts of the country and recommended that Uganda should adopt a decentralisation policy. In 1992, the president announced decentralisation and the Local Governments (Resistance) Statute (1993) legally devolved certain powers and responsibilities to LGs.

In the wake of the bitter experiences of civil war and economic instability, the government promulgated a new Constitution in 1995 (GoU, 1995). Constitutional provisions on decentralisation (Article 176 2(b)) necessitated repealing the 1993 LG law and replacing it with the Local Governments Act of 1997. The devolution strategy adopted under the new law has transferred to LGs, including cities, municipalities, districts, municipal divisions, town councils and sub-counties, a number of powers and functions, including specific responsibilities for service delivery.

This article focuses on the districts, the main unit of LG outside of the more urbanised cities and municipalities. Central ministries' responsibilities have been redefined to ensure implementation of national policies and adherence to performance standards by LGs. Line ministries are expected to set standards, inspect, monitor, mentor and where necessary offer technical advice, support supervision and training within their respective sectors (GoU, 1997, p. 67, S. 97). Key LG powers include: political, administrative, planning and budgeting, financial, legal and institutional.

- *Political powers*: LGs councillors are elected to the district council through adult suffrage (GoU, 1997, pp. 79–94, S. 117–138) and they represent constituencies.
- *Administrative powers*: The chief administrative officer (CAO) has executive powers, serving as head of public service and accounting officer for the district (GoU, 1997, p. 49, S. 65). Through council, the CAO determines

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†The views expressed in this article are those of the author. They do not represent the views of the Ministry or the international development institutions that fund the programmes discussed here, including the World Bank, UNDP and UNCDF.

the local administrative structure without recourse to central government, provided the decision is consistent with the LGs Act and supporting regulations (GoU, 1997, p. 43, S. 53).

- *Planning and budgeting powers*: The district council is the planning authority and is required to prepare a comprehensive and integrated development plan that incorporates plans of lower-level LGs (GoU, 1997, p. 34, S. 36). LGs have the right to formulate, approve and execute their (balanced) budgets and plans. They are required to link the budget to available revenue and the 3-year rolling development plan (GoU, 1997, p. 58, S. 78).
- *Financial powers*: The power to mobilise and manage certain own revenues has been devolved to LGs. The graduated personal tax, property tax and other sources of revenue such as fees, fines, licences and permits related to any service rendered or regulatory power decentralised to LGs (GoU, 1997, pp. 145–151).
- *Legal powers*: Districts can make laws (ordinances) provided they are consistent with the Constitution and national legislation. To ensure compliance, the Attorney General is required to review laws passed by districts. In the same way, lower-level LGs are required to submit their bye-laws to the district council for review of consistency with the Constitution, national laws or higher-level ordinances (GoU, 1997, pp. 35–37).
- *Institutional powers*: The LG council is the highest political authority within the area of jurisdiction of an LG and has legislative and executive powers (GoU, 1997, p. 14, S. 10). The council has an executive arm (cabinet) (GoU, 1997, pp. 21–22, S. 17–18). LGs also have statutory bodies such as: the District Service Commission in charge of recruitment and firing of LG civil servants (GoU, 1997, p. 44, S. 55), the Public Accounts Committee which is responsible for acting on LGs' audit reports (GoU, 1997, p. 62, S. 88); the District Land Board in charge of land issues (GoU, 1998, p. 60, S. 60) and LG Tender Board, which is responsible for procurement (GoU, 1997, p. 65, S. 92).

CURRENT STATUS OF DECENTRALISATION

Numerous achievements have been registered since decentralisation began in 1992. LGs have had regular elections in 1986, 1989, 1992, 1998 and 2002. For the last four elections, there has been an average turnover of about 75% of councillors (MoLG, 2002b, p. 9). Electorates are increasingly demanding performance and accountability from elected leaders. There has also been improvement in other areas where powers and functions have been devolved although the degree varies among LGs. Lower-level LGs (sub-counties, town councils and municipal divisions) have not been as successful as higher level LGs (cities, municipalities and districts), mostly due to capacity gaps (Ssali, 2002).

LG responsibilities are considerable but LG capacity varies greatly. An innovative capacity building approach was adopted, using development grants to support LGs and stimulate reform. It was piloted through the District Development Programme (DDP) (UNCDF *et al.*, 1997) and funded with a $14.5 million grant from the United Nations Capital Development Fund (UNCDF) and United Nations Development Programme (UNDP) from 1998 to 2002. The DDP, which is managed by the Ministry of Local Government (MoLG), was scaled up in 2000 through the Local Government Development Programme (LGDP) funded by a credit of $80.9 million from the World Bank (World Bank, 1999). A number of key features characterise DDP and LGDP.

The carrot and stick approach

The DDP/LGDP methodology combines sanctions and incentives to LGs based on clearly defined good local governance criteria. Central to the DDP/LGDP design is the annual assessments of all levels of LGs against pre-set governance criteria (minimum access conditions) and performance criteria. The *minimum access conditions* determine whether an LG is eligible to receive a local development grant. The *performance criteria*, assessed in retrospect, determine whether an LG performance should be rewarded or penalised in the allocation for the next financial year.

The DDP and LGDP provide non-sector specific development and capacity building grants to LGs according to transparent formulae agreed on by all districts. Four variables—population, land area, school-going-age children

(6–14 years) and child mortality—with weights of 20, 15, 25 and 40% respectively, were used in the DDP district allocation formula, which is based on revenue sharing provisions of the LGs Act of 1997. The formula was simplified under the LGDP, assigning weights of 85% to population and 15% to land area. The formula is not poverty sensitive. The district retains 35% of the total and passes 65% to sub-counties,[1] 30% of which is distributed to parishes/villages on the basis of population. Parishes/villages receive indicative planning figures rather than cash because they lack the capacity to manage the funds independently.

Under the DDP/LGDP, all service functions under the Local Government Act except security are eligible for funding. In addition to this menu, LGs may use grants for investment planning and monitoring (investment servicing costs) up to a maximum of 10% of the total and up to 5% for monitoring and documentation of the experiences.

Minimum access requirements

The minimum access criteria are derived directly from the requirements set out in the Local Governments Act of 1997 and the Local Government Finance and Accounting Regulations of 1998. They cover four major thematic areas, planning capacity, financial management capacity, procurement and contract management capacity and ability to co-finance at least 10% of the grant value.

Separate minimum conditions were established for the districts/municipalities (MoLG, 1999a), the sub-counties/towns/municipal divisions (MoLG, 1999b) and the parishes/villages (1999c). Monitoring results indicate that 66%; 68 and 75% of LGs met the minimum conditions in FY1998/9 (UNCDF *et al.*, 1998a); FY1999/0 (UNCDF *et al.*, 1999a) and FY2000/1 (UNCDF *et al.*, 2000) respectively. In order to assist weaker LGs to qualify for future development allocations, there is a special capacity-building grant to address gaps identified during the minimum access assessment (MoLG, 1999d).

Performance measurement

Performance assessment for incentives and penalty are at three levels: district/municipal (MoLG, 1999e), sub-county/town/municipal division (MoLG, 1999f) and parish/village (MoLG, 1999g). LGs that perform well against specified performance criteria received a 20% increase in their allocations in subsequent years, while those that perform poorly have their investment funds reduced by 20%. Average performers are neither rewarded nor sanctioned.

Performance assessment is done retrospectively. Every May/June, LGs are assessed and their performance scored against each of the indicators. In FY1998/99, all LGs received a capacity-building grant. The assessment for the FY1999/0 (UNCDF *et al.*, 1999a) resulted in 62% of LGs being awarded incentives, 11% remaining static and 27% being sanctioned. In the FY2000/1 (UNCDF *et al.*, 2000), performance of LGs dropped. Thirty four percent were awarded incentives, 25% remained static and 41% were sanctioned. The lower performance is partially attributed to shortfalls in capacity-building grants. In FY1999/00, less than 10% of the intended grant was disbursed, adversely affecting LGs' ability to implement their planned capacity building efforts.

Monitoring and evaluation (M&E)

The implementation of the DDP/LGDP has been monitored and evaluated biannually. The first exercise is for minimum condition and performance assessments while the second is for reviewing policy and implementation issues. Over the programme implementation period, two M&E reviews were conducted, the first in FY1998/9 (UNCDF *et al.*, 1998b) and the other in FY1999/0 (UNCDF *et al.*, 1999b). These reviews raised a number of concerns, including the need to mainstream gender in DDP/LGDP implementation, to enhance LG appraisal capacity for productive agricultural investment and to improve the poverty focus and cross-sector analysis in LG development plans. In addition, concerns were raised over improving communication in LGs (for transparency, accountability and value for money) and the capacities of LG for documentation, storage and retrieval of records. Finally, there

[1]The DDP formula for sub-counties was based on land area, population and ratio of school-going-age children with weights of 35, 25 and 40% respectively.

were recommendations to reduce the multiplicity of conditional grants (see below) and to improve LG procurement procedures.

As a result of the M&E reviews, minimum conditions and performance measure assessment manuals have been revised (MoLG, 2000a). A number of policy studies have been completed and some are in the pipeline to provide a basis for further refinements.

IMPACT OF THE DDP/LGDP INNOVATIONS AND ACTIVITIES

The innovations introduced by the DDP/LGDP have had tremendous impact on decentralisation and governance debate in Uganda. These impacts can be categorised at three levels, namely LGs, national and international.

Impact at LG level

The M&E reviews have revealed substantial improvements in LG planning, allocation, investment and management activities since DDP/LGDP began. All districts now have a 3-year rolling development plan with a budget. The sub-counties have investment plans based on the sub-county Investment Planning Guide (MoLG, 1998).

Through the DDP/LGDP support, the district and sub-county Technical Planning Committees are appraising investment proposals. They use simple appraisal criteria, including the number of beneficiaries, consistency with the Government Poverty Eradication Action Plan (PEAP), project capital costs and available local contribution, recurrent cost implications and how they will be met, etc. These may seem very basic, but they are a first step in developing an approach to appraisal that is more objective than in the past. It is clear that a new culture of more transparent decision-making is developing.

There has been equally marked improvement to build capacities of the parties involved in procurement, including suppliers/contractors demanders/clients and the LG Tender Boards themselves. LG Tender Boards now publish meeting dates, are more flexible about the form of advertisement to maximise accessibility of various categories of contractors/suppliers and have shifted from fix bid fees and securities to rates that vary depending on the value of the contract and its complexity. To date, more than 85% of the services funded from the DDP/LGDP development resources have been contracted out with the council as client and technical staff as supervisors. Thus, LGs are coming to appreciate the need for separation of the roles of the client, contractor and supervisor.

The DDP/LGDP has also created a high sense of investment ownership. Communities are involved in planning projects and a 10% LG co-financing requirement is a strong buy-in-mechanism that improves sustainability. Most projects implemented under DDP/LGDP have had Project Management Committees (PMCs) appointed by the respective beneficiary communities to manage and maintain the investments.

Impact at national level

At the national level, the DDP has greatly contributed to the policy debates on decentralisation and good governance. These debates have resulted in a number of policy studies commissioned by the government. A key example is the Fiscal Decentralisation Study (GoU, 2001b), which was undertaken in response to concerns over the growing number and diversity of non-DDP/LGDP mechanisms used to transfer resources from the centre to LGs. Over the past 3 years, increased inflows to the Poverty Action Fund (PAF) from debt relief, PAF-specific donor budget support and government funds,[2] have resulted in 27 different transfer programmes from the centre to LGs. The study developed practical proposals to streamline and strengthen these transfers. Regarding development transfers, the study recommended that:

> The MoLG's DDP/LGDP methodology is the only transfer system specifically designed to accord with the Local Governments Act and the structure and organisation of local government in Uganda. DDP/LGDP uses the availability of development finance to incentivise capacity building and strengthened local governance through the mechanism of access and performance conditionalities with associated rewards and penalties.

[2]The PAF budget lines, from which the majority of conditional grants are sourced, are roughly equally financed from these three sources. However with donors financing over half the national budget, the 'government' contribution to the PAF is also partially donor financed.

The DDP/ LGDP methodology has clear benefits in terms of community involvement, local ownership, sustainability and governance building (GoU, 2001).

After careful study, the Programme for Modernisation of Agriculture (PMA) has also adopted the DDP/LGDP approach for disbursement of its resources to LGs (GoU, 2001a). In addition, the Uganda Participatory Poverty Assessment Study (MoFPED, 2000), which was commissioned to understand better the perceptions of communities, is very positive on the contributions of DDP/LGDP to the development of decentralisation.

Impact at international level

The DDP/LGDP has had impacts on donors' policies regarding their support to LGs and communities under decentralisation. UNCDF, as a result of the experiences of the DDP, commissioned a number of working briefs to document these experiences and lessons. These briefs covered such topics as community commitment, participation and trust (Omoding *et al.*, 1999); assessment of the cascading training model (Mpabulugi, 1999); local planning (UNCDF, 1999a); design, appraisal and supervision (UNCDF, 1999b); mentoring of lower LGs (Onyach-Olaa, 1999); linking clients with service providers (Sswakambo, 2000); power relations in Karamoja (Ngorok, 2000); financial transfers and LG accountability (UNCDF, 2000a); capacity building (UNCDF, 2000b); and changing central responsibilities (Onyach-Olaa *et al.*, 2000). Some of these briefs have influenced some bilateral donor support programmes to LGs in Uganda, notably those of the Netherlands, Austria and Denmark, and the positive performance in Uganda has provided a model for other countries in which some of these donors are involved.

COMPETING AND CONFLICTING INTERESTS

The DDP/LGDP has clearly been productive but implementation has also brought into focus a number of tensions. This is mainly because DDP/LGDP were the first national programmes to take decentralisation and good governance to the level of providing substantially discretionary investment funds to LGs without heavy central interference. A number of competing interests, many of which involve the common tension between national and local priorities and are closely related, are worth summarising.

National versus local development needs

The national policy framework for poverty reduction is the PEAP. Decentralisation policy has created debate as to whether national or local needs should prevail in choosing local investments. LGs argue that they know what is best for their communities. Some central bureaucrats argue that DDP/LGDP may not be fully in line with government policy as decisions made at the local level may undermine national priorities and forego important scale economies. Empirical evidence, however, shows that local investment choices are generally consistent with the National Priority Programme Area (NPPA). In fact, partly because of incentives/sanction mechanisms, LG investments were largely in the same sectors as those financed under the PAF Conditional Grant.[3] The allocations include: education (43.7%), health (27.7%), water (8.5%), roads (14.8%), agricultural production (4.1%) and others (1.2%) (GoU, 2001b).

Sector Wide Approach (SWAPs) versus LG development plans

Related to the above concern, some observers argue that funding through DDP/LGDP cannot guarantee the sectors on which funds will be spent. This seems to contradict the popular SWAP approaches, which set countrywide investment targets and allocate funds accordingly. DDP/LGDP proponents argue that fulfilment of sector targets and PEAP goals should not be allowed to undermine investment decisions made at the local level. The LGs, who have tasted power in determining the types of service delivery demanded by the communities they represent, argue that line ministries simply want to re-centralise service delivery. LGs do not oppose broad SWAP targets, but they do not want them to be used to undermine the flexibility of LGs to target investments within sectors. Thus, there is

[3]This is funded from the Highly Indebted Poor Countries (HIPC) debt relief funds targeted by the government to certain areas considered crucial for poverty reduction.

a tension as to how far the centre should earmark funds versus how much discretion LGs should have to avoid becoming nothing more than implementing agencies of the centre.

Outputs versus outcomes

The core objective of the DDP/LGDP was to improve good governance through strengthening LGs institutions and systems for improved service delivery. Thus, whatever investment an LG or community decides to make should be based on a participatory process that is carried through the entire cycle of project implementation. Although such an approach ensures that investment choices are in local priority sectors, it does not necessary mean that the final output will be state of the art. This has created a conflict with central bureaucrats who want to design and construct the latest schools, water points, roads etc. The tension here is how far should a nation invest in strengthening local governance institutions and systems, which is very time consuming, as opposed to having certain types of physical output in place within the shortest time possible.

General needs versus poverty targeting

The allocation of resources under the DDP was based on four parameters that are intended broadly to encapsulate need: land area, population, child mortality and school-going-age children. The LGDP is based only on two parameters—land area and population. Critics of the DDP/LGDP system argue that the programme designs were not adequately sensitive to poverty or inequalities among LGs. The design of DDP/LGDP and the philosophy of the programme are sometimes seen to be in conflict with those of donors and NGOs who feel that their primary mandate is to address inequality.

Demand-driven versus capacity needs

As noted above, LGs have to have certain minimum capacities before they can access the development grant under DDP/LGDP. The tension with this approach is that very needy LGs may not meet the minimum access requirements. For LGs to be able to articulate demand, they need to have certain capacities to truly know what they want. The capacity-building grant can help, but some observers feel that stronger special consideration for needy LGs or a parallel non-LG system is needed for service delivery. Others argue that a parallel system would undermine the objectives of decentralisation.

Donor requirements versus LG requirements

The various acts and regulations outlined above detail LG roles in service delivery, accountability and general conduct and performance requirements. During the implementation of DDP/LGDP, tension arose between donors and LGs as to whose requirements should prevail, particularly in the area of accountability. The DDP was intended to test legal decentralisation provisions and the government wanted to apply LG accounting procedures. On the other hand, UNDP preferred to use their accounting procedures. This conflict remains unresolved. The situation is more complex where an LG is supported by multiple donors with different accountability requirements. LGs complain about documentation overload, inconsistent demands and unnecessary delays.

Development versus recurrent expenditures

Every new investment has associated semi fixed and/or recurrent costs. Politicians and donors are keen to create new facilities and officiate at opening ceremonies. This is understandable because they prefer visible investments for political accountability, but such investments burden recipient LG budgets. A new school requires desks, textbooks and expenditures for teachers' salaries, and a new health centre requires drugs, staff salaries and hospital beds. This raises a dilemma. Given resource constraints, should an LG improve service quality of existing facilities or build more classrooms? What does improving service delivery mean and how do funding requirements constrain LGs? For example, the DDP/LGDP cannot finance salaries of medical staff or teachers but can be used to build health units and classrooms. Is differential treatment of development and recurrent expenditures useful when the objective is improved service delivery?

Line ministry roles versus LG roles

Despite the clear statutory and policy framework for decentralisation, line ministries have not fully come to terms with their changing roles. Some still believe that it is their responsibility and prerogative to dictate LG activities. The LGs participating in the DDP/LGDP have demonstrated that if provided a clear framework with incentives, they can deliver on their mandates. Thus, some see the failure of line ministries to change their behaviour as a major threat to decentralisation in Uganda. Line ministries need to evolve from service providers to mentors and supervisors of LGs. The DDP/LGDP evaluations have demonstrated that the slow pace at which line ministries are upgrading systems and procedures to support their new roles can compromise LG performance.

Donors versus donors

Since 1992, donors have actively supported decentralisation in diverse ways, both through support to central agencies and direct support to LGs. Some have extended support through MoLG; others have gone directly to LGs. Some have preferred to adopt modalities that bypass existing LG structures by hiring staff directly paid by and answerable to them (donors). Others have financed activities that are not captured by the LG processes. Some donors have adopted accounting and reporting formats different from those of official LG formats. In short, there is no uniform approach to donors' interaction with LGs. The government is considering harmonising donor interactions with LGs but there is obviously tension regarding which system will be recommended and adopted for use since each donor prefers its own corporate reporting requirements.

Use of LGs versus NGOs, civic societies and the private sector

The mainstreaming of DDP/LGDP within the LG system was mainly to strengthen LG institutions. This strategy has created tension regarding the roles of the NGOs, CSOs and the private sector. The national NGO forum, an umbrella organisation of all NGOs in Uganda, expressed concerned that DDP/LGDP has not made adequate use of the NGOs. They prefer the programme to have special budget lines for activities in which NGOs have comparative advantages over LGs. The LGs have rejected the call for a special NGO budget line on two grounds. First, LGs argue that some NGOs are neither elected nor always transparent. Second, since about 85% of the works under the DDP/LGDP are being contracted out, NGOs are free to bid and compete. Those, which have comparative advantage can be awarded contracts on their merits. Some donors, however, still prefer to channellise their funds through NGOs which creates tensions between LGs and NGOs.

Piloting versus national coverage

Piloting is usually justified as a mechanism for testing new approaches. Over the years, however, some believe that Ugandan LGs have been 'over-piloted' with many different projects and programmes. Under decentralisation, there is increasing concern from politicians who want to show their constituencies that they are delivering. The Parliament seems increasingly reluctant to approve loans for pilot programmes that do not cover the entire country. This raises the questions that for how long a pilot should be undertaken and how quickly the experiences from a pilot can be scaled up nationally.

CONCLUSION

Modern concepts of good governance invoke as essential political accountability, freedom of association and participation, a reliable and equitable legal framework, bureaucratic transparency, availability of valid information and effective and efficient public sector management. In Uganda, decentralisation has been identified as the most appropriate vehicle for achieving these objectives. Through decentralisation, LGs have been able to advocate for the interests of their constituencies, consult with the people in formulating policies and making decisions, report regularly back to the electorate and conduct periodic elections in accordance with the law. This has created fuller awareness on the part of the electorate of their rights and obligations and helped to empower civic society.

Uganda is considered one of the most advanced countries in Africa as far as decentralisation is concerned. There is no doubt that much has been accomplished. The government's primary development goal is to eradicate extreme poverty by 2017 through shifting public expenditures and donor assistance into areas with a greater impact on poverty, such as rural development, physical infrastructure, human development and decentralised governance. LGs have an important role in meeting these challenges. DDP/LGDP is the first generation of national programmes designed to test discretionary budget support to LGs, thereby empowering them to take charge of the destiny of the communities they represent with respect to provision of services. Even the national budget is being greatly influenced by the views of the local people. The Uganda Participatory Poverty Assessment Report (UPPAP) of June 2000 concluded that 'the voice of the poor counts' in Uganda and the national Medium-Term Expenditure Framework (MTEF) Paper has been influenced and informed by the UPPAP.

Despite these positive developments, there are tensions and resistance from some quarters. Some stakeholders want to continue with business as usual and this has given rise to the apparent contradictions and conflicts discussed above that have been observed during implementation of the DDP/LGDP. With commitment, many of these conflicts can be resolved through sharing of experiences and networking, regular coordination of stakeholders, refinement of the legal framework, commitment from the highest political leadership and donors' commitment to work within the evolving institutional and legal framework. Some of these conflicts, however, are inherent in the long-term development of any decentralised system and they will require hard decisions to resolve.

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