
Bridging the Theory and Practice Gap in Intergovernmental Relations: The Case of Decentralisation in Sironko District, Uganda

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Abstract

This study critically examines the current challenges facing intergovernmental relations (IGR) in Uganda, particularly highlighting the disparity between decentralisation theory and its practical application in Sironko District Local Government. Despite Uganda's decentralisation framework, established by the Local Government Act (1997) to enhance autonomy, democratic engagement, and effective service delivery, the results indicate that these goals remain predominantly unmet. The study employs a mixed-methods approach, utilising surveys and interviews with local administrators to identify significant obstacles, including delayed fiscal transfers from the central government, inflexible conditional grants, political interference in staffing and budgeting, and constrained institutional capacity. These limits have together compromised the objectives of decentralised administration, making local governments reliant on central mandates and restricting their capacity to handle context-specific requirements. A theoretical study indicates that Uganda's decentralisation exemplifies administrative deconcentration rather than authentic devolution, undermining the objectives of local autonomy and collaborative governance outlined in IGR models.

The study underscores the prevalence of hierarchical, top-down decision-making frameworks, the decline of technical professionalism attributable to political patronage, and inadequate coordination and accountability systems. The report advocates for specific reforms, including improved budgetary decentralisation via prompt and unconditional transfers, improvement of institutional capacity, implementation of meritocratic recruiting procedures, and reinforced frameworks for intergovernmental engagement. The study contends that closing the theory-practice gap in Uganda's decentralisation necessitates political will, strong institutional frameworks, and a redefined intergovernmental relationship that enables local governments to function with legitimacy, efficiency, and responsiveness.

Keywords: Intergovernmental Relations, Decentralization, Fiscal Autonomy, Local Governance, Uganda, Political Interference, Institutional Capacity.

1. Introduction

In recent decades, decentralisation has become a prevailing paradigm in governance reform, especially in developing nations aiming to improve service delivery, democratic involvement, and administrative responsiveness. Decentralisation has increasingly gained traction in developing countries in recent years as numerous developing countries globally are transferring responsibilities to subordinate levels of government, as decentralisation is regarded as essential

for achieving sustained economic growth and development. In numerous developing nations, particularly in Latin America and Africa, the adoption of decentralisation systems over recent decades has predominantly been driven by political factors (Otoo & Danquah, 2021).

In Africa, the emergence of multiparty political systems in the early 1990s generated a demand for increased local participation in decision-making processes. Similarly, decentralisation is frequently advocated in developing countries as a means to improve governance, foster democratic participation, and enhance service delivery. Therefore, in the 1990s, Uganda implemented a decentralisation policy, which was formally established by the Local Government Act of 1997. The objective was to decentralise authority, promote democratic governance, and enhance service delivery. Over two decades later, the implementation of decentralisation, especially in districts such as Sironko, demonstrates a disparity between theoretical ideals and administrative practices. This study analyses the structure and dynamics of IGR in Sironko District to identify the practical barriers to decentralisation.

The governance paradigm shift in Uganda was formalised in the 1995 Constitution and established through the Local Government Act of 1997. The main aim was to delegate political, administrative, and fiscal authority from the central government to local government units, thus enhancing efficiency, responsiveness, and accountability in public administration (Government of Uganda, 1997). The theoretical advantage of decentralisation is its potential to enhance government proximity to citizens, facilitating local solutions to regional issues via heightened citizen engagement and localised decision-making processes. Furthermore, there has been a heightened demand for enhanced, efficient, and high-quality service delivery, along with improved accountability from local bureaucrats.

The implementation of decentralisation policies in Uganda demonstrates a notable discrepancy between the theoretical ideals and the practical administrative outcomes. Although legislative frameworks promote autonomy and bottom-up governance, local governments continue to rely significantly on the central government for financial resources, technical support, and policy guidance. Fiscal transfers frequently experience delays and are limited by conditional grants, which hinders districts' capacity to autonomously prioritise and implement development plans. Therefore, Fiscal decentralisation refers to the distribution of taxing and spending responsibilities between central and local governments (Porcelli, 2009). Fiscal decentralisation grants significant revenue and expenditure autonomy to local governments, encompassing the authority to impose taxes and user charges. This could expand the fiscal capacity of local governments and improve service delivery and population welfare (Odusola, 2017).

Bardhan (2002) postulated that in heterogeneous societies, redistributive pressures can lead to fiscal decentralisation, permitting state and local borrowing that may become substantial enough to create macroeconomic stabilisation issues, as observed in South Africa, Brazil, and Argentina. Hence, Political interference contributed to the unsustainable pressure in recruitment and budgeting processes has undermined administrative professionalism and accountability at the local level.

The situation in Sironko District illustrates these structural contradictions. Although the district is theoretically endowed with devolved powers, it effectively operates as an implementing agent for the policies of the central government. Coordination among government levels frequently follows a top-down approach, allowing minimal opportunity for negotiation or input from local stakeholders as a necessity for this profound re-evaluation, alongside urgent socio-

economic challenges, compelled cities to implement urban planning strategies to safeguard quality of life against the potential legacies of the hindering factors that impact on urban environments. Moreno et al. (2021) stated that this consequently requires policymakers to consider the essential to offer proximity-based services to residents by reassessing urban policies, especially transit, which is perceived as a vital link to addressing other challenges.

Therefore, this study analyses the intergovernmental relations (IGR) in Sironko District, focusing on the political, fiscal, and institutional constraints that impede the effectiveness of decentralised governance. This study integrates decentralisation theory with empirical analysis, offering insights into potential reforms of Uganda's intergovernmental relations structures to enhance alignment between practice and policy objectives.

2. Theoretical Framework and Literature Review:

2.1 Decentralisation Theory:

Decentralisation theory posits that the redistribution of authority and resources to subnational governments enhances responsiveness, accountability, and efficiency in public service delivery. The proponents of decentralisation contend that enhanced sub-national autonomy can enhance democratic accountability by necessitating that local governments are accountable to residents (Ayalew, 2024). Uganda's government decentralisation framework consists of a five-tier system, with the District Council (LC V) at the apex, succeeded by Sub-County/Town Councils (LC III), Parish/Ward Councils (LC II), and Village/Cell Councils (LC I) at the base. The structure incorporates County Councils (LC IV) as an intermediary unit in rural regions. In urban regions, city, municipal, and town councils function as the principal local governments, with divisions, wards, and cells acting as subordinate administrative units. The district local governments are responsible for delivering essential services and focus on providing services at the local level.

The proximity of local governments to citizens is assumed to translate into context-sensitive planning and efficient allocation of resources. Uganda's Local Government Act (1997) operationalised this logic by promoting administrative, political, and fiscal decentralisation. The gap between *de jure* and *de facto* decentralisation presents issues regarding policy coherence and governance results. In districts such as Sironko, the significant dependence on conditional grants limits local discretion in budget allocation, thereby recentralising fiscal authority. These conditions compromise the fundamental goals of decentralisation, transforming it into a top-down administrative process instead of a participatory governance mechanism. By this, the Sironko domain may pursue their specific sectoral and organisational agendas and economic interests, leading to varied perceptions regarding the necessity for interaction and coordination to govern their own link in an integrated manner for responsibly delivering essential services to the people (Pahl-Wostl et al., 2020).

However, mounting empirical evidence indicates that decentralisation in Uganda functions more as administrative deconcentration than devolution. In districts such as Sironko, conditional grants issued by central ministries circumscribe local discretion, rendering district governments mere implementers of national priorities. Consequently, the autonomy promised by decentralisation remains elusive, particularly due to fiscal dependence and limited authority in human resources and policy decisions.

2.2. Intergovernmental Relations Model:

Intergovernmental relations refer to structured interactions between various levels of government, encompassing coordination, collaboration, and shared responsibility. De Oliveira et al. (2021) argued that this necessitates significantly more collaboration among various levels of government and civil society compared to traditional policymaking, although this aspect remains crucial as well.

In idea-type models, especially in federal and decentralised systems, IGR facilitates policy harmonisation, information sharing and resource optimisation across government tiers by devolution of a centralised state that has lost legitimacy due to numerous failures, while decentralisation is seen as promising various benefits. Many argue that decentralisation can reduce the role of the state by increasing intergovernmental competition and checks and balances. It aims to improve government responsiveness and efficiency. Technological advancements have rendered public services like power and water provision more efficient in smaller markets, enabling lower levels of government to perform specific tasks. Decentralised governance can reduce social and political tensions and promote local cultural and political autonomy in a world of ethnic conflicts and separatist movements (Mookherjee, 2015).

Hence, the responsibility for the creation and implementation of policy instruments is distributed across many agencies, ministries, and governmental tiers (Bardhan, 2002a). Yet, in Uganda's case, IGR manifests through a command-and-control hierarchy. As observed in Sironko District, local governments operate under central directives, with limited consultation mechanisms and inadequate feedback loops. These characteristics mirror findings from other African decentralisation contexts, where top-down authority and weak accountability structures dominate (Ntshangase et al., 2024; Eisenberg et al., 2024).

In Uganda, the relationship between central and local authorities is uneven. Bierschenk and De Sardan (2014) assert that the centralisation of decision-making authority, particularly in budgeting and staffing, compromises the efficacy of local governments and results in inefficiencies in service provision. The absence of established feedback loops and coordination mechanisms undermines policy alignment and obstructs the successful execution of national programmes at the local level.

2.3. Synthesis of Theories and Contextual Gaps

The literature indicates a burgeoning agreement that Uganda's decentralisation framework is hindered by centralised fiscal authority, politicised administrative procedures, and inadequate institutional capacity. These structural impediments illustrate a disparity between the normative anticipations of decentralisation theory and the practical realities of intergovernmental relations. This study aims to address this gap by empirically investigating the manifestations of these difficulties in Sironko District and providing policy recommendations based on both theoretical and practical frameworks.

3. Methodology

This study employed a descriptive cross-sectional research approach, incorporating both quantitative and qualitative methodologies to offer a thorough knowledge of intergovernmental relations (IGR) in Sironko District. This mixed-methods technique was selected to triangulate data sources and improve the reliability and validity of the results. As the mixed-method research approach is suitable, particularly for examining intricate phenomena due to either the complexity of the topic of study or the problem at hand or the necessity for various levels of

perception, and it aims to address the shortcomings of a singular investigation or methodology (Abdalla et al., 2018).

3.1 Sampling and Participants

Participants with pertinent administrative experience at the local government level were selected using purposive sampling. The sample comprised district-level personnel, including sub-county chiefs, planners, treasurers, and health officers, each possessing three to ten years of service. This criterion facilitated the inclusion of knowledgeable respondents possessing practical insights into decentralisation and intergovernmental relations dynamics.

3.2 Instruments for Data Collection

Data were collected using structured questionnaires and informal interviews. The questionnaire comprised closed-ended Likert-scale items that assessed perceptions of fiscal transfers, political interference, institutional capacity, and coordination mechanisms. Open-ended questions were included to gather qualitative data regarding experiences with intergovernmental interactions.

3.3. Analysis of Data

Quantitative data were analysed through descriptive statistics, encompassing means, standard deviations, and frequencies, to discern trends and prevailing perceptions. Thematic analysis of qualitative data was performed in accordance with the guidelines established by Saunders et al. (2017). Responses were categorised into principal themes, including “central dominance”, “policy fragmentation”, and “limited autonomy”. The integration of statistical and thematic analysis facilitated a comprehensive interpretation of findings, capturing both quantifiable trends and contextual nuances.

3.4 Ethical Considerations

The research process adhered to ethical standards consistently. Participation was voluntary, and confidentiality was maintained. Respondents' identities were anonymised, and informed consent was secured from all participants.

This methodology offers a systematic framework for analysing the structural and institutional factors influencing decentralisation and intergovernmental relations in Uganda, with a focus on rural district contexts like Sironko.

4. Fiscal Transfers and Budget Autonomy

The analysis indicated that the delayed disbursement of central government funds constitutes a significant constraint in Sironko District. Respondents reported a mean score of 4.35 on the Likert scale, with 78% indicating that these delays hinder the timely execution of development programmes. Conditional grants, with a mean rating of 4.30, significantly restrict local budgeting autonomy, necessitating that districts conform their priorities to centrally mandated objectives. The findings align with the observations of Maweje and Odhiambo (2021), who contend that fiscal centralism is firmly entrenched in Uganda's intergovernmental system.

4.1 Political Interference

Political interference in local administrative matters has become a notable concern. Participants indicated occurrences in which Members of Parliament and Resident District Commissioners exerted inappropriate influence on staffing decisions and budget allocations (Mean = 4.18). This interference undermines the meritocratic principles of public administration and compromises institutional autonomy. Faguet and Shami (2021) identify political patronage as a systemic issue that impacts service delivery in decentralised units throughout Uganda. Respondents cited influence from Members of Parliament and Resident District Commissioners in altering budget priorities and recruitment outcomes, undermining both administrative professionalism and procedural integrity.

4.2 Coordination and Communication Gaps

The data indicated significant deficiencies in coordination between central and local government units. Participants indicated a lack of satisfaction regarding the consistency of policy directives (Mean = 4.00) and the clarity of decentralisation guidelines (Mean = 3.95). Such ambiguities hinder effective planning and the implementation of policies. As noted by Nemec et al. (2015), fragmented communication between government tiers is a prevalent characteristic of weak intergovernmental relations in African states.

4.3 Institutional Capacity Constraints

Institutional weaknesses were also prominent. Low scores were recorded for technical and managerial capacity (Mean = 3.89), monitoring and evaluation frameworks (Mean=4.02), and ICT infrastructure. The result is diminished accountability, poor data integration, and limited responsiveness to local demands.

4.4 Qualitative insights

Recurring themes included “Top-down command structures”, “bureaucratic rigidity”, and “policy fragmentation”. Officers lamented the bypassing of district systems during donor project implementation, further weakening the autonomy and relevance of local governance structures.

4.5 Theoretical Implications

Theoretical implications refer to the potential consequences or significance of a theory within a specific field of study. They highlight how a theory can influence understanding, guide future research, and contribute to the development of knowledge in that area.

The findings demonstrate a significant gap between the theoretical expectations of decentralisation and its actual results in Uganda. In Sironko District, decentralisation fails to empower local governments as independent decision-makers, instead positioning them as administrative extensions of central ministries. This dynamic illustrates the critiques presented by Green (2015), who contends that Uganda’s decentralisation model is characterised more by administrative deconcentration than by genuine devolution.

4.6 Intergovernmental Relations as Hierarchical

The IGR framework in Uganda demonstrates a top-down, command-and-control model, with insufficient mechanisms for collaborative governance. The theory of mutual accountability and shared responsibility is significantly lacking in the Ugandan context, where the central government maintains predominant control over essential decision-making processes and

offers social welfare programmes for all low-income districts, most especially the economically inactive or vulnerable populations. Devereux and Sabates-Wheeler (2004) argued that the critiques of the constrained objectives of social protection policy in practice, which has evolved minimally from its roots in "social safety nets" and focusses on offering "economic protection" against livelihood shocks, rather than encompassing the broader definition of "social protection" presented here. Bolatito (2024), reveals the consequences suggesting that policymakers in intergovernmental relations must prioritise the integration of social protection frameworks within local healthcare and improve inclusion and resilience in public service delivery. This requires advancing discussions on social policy development and fostering a paradigm shift towards comprehensive and equitable strategies that address structural inequities, thereby establishing social policies as crucial for achieving sustainable health for all.

5. Findings and Discussions

Theoretical Disjuncture

The findings from Sironko District indicate a continual disparity between the theoretical principles of decentralisation and their actual execution, underscoring a significant disconnect in Uganda's intergovernmental interactions. Although legislative reforms seemingly transfer power and resources to local governments, empirical data demonstrates that central government domination persists. This domination is evident in postponed, conditional financial transfers and ongoing political involvement, which together obstruct local administrative authority and decision-making.

This analysis corroborates existing literature that attacks the superficiality of decentralisation in numerous developing countries, as de jure reforms fail to result in de facto empowerment of subnational organisations. In Sironko, the local government functions primarily as an implementer of central policy rather than as an independent entity, undermining the fundamental principles of participatory governance and local responsiveness advocated by decentralisation theory.

Furthermore, the insufficient institutional and human resource capacity at the district level intensifies the practice-theory gap. Local governments lack the necessary technical skills, budgetary autonomy, and policy discretion to properly execute their developmental missions. This prompts significant worries over the viability and validity of Uganda's decentralisation agenda, especially in rural areas.

The paper recommends that future decentralisation initiatives should focus on both structural improvements and significant alterations in fiscal and political authority to address this mismatch. Enhancing institutional capacity and shielding local governments from undue central influence are crucial for fulfilling the democratic and developmental potential of decentralisation. Furthermore, a persistent and systemic gap between Uganda's intergovernmental relations' theoretical promises of decentralisation and its real implementation by the 1995 Constitution and 1997 Local Governments Act promote devolution of political, administrative, and fiscal powers to local governments (Republic of Uganda, 1995; 1997), but Sironko shows a centralisation of authority. Smoke (2015) have called this "decentralisation in form but not in function" as Local governments' use of authority is contingent upon the allocation of local political power.

- i. **Persistence of Central Government Dominance:** The findings indicate that, despite the legal framework implying autonomy, Sironko District functions under considerable central oversight. This dominance is especially apparent in the conditionality and postponement of fiscal transfers. Nulu and Bolatito (2025) asserts that the effectiveness of fiscal decentralisation is contingent upon local governments receiving predictable, adequate, and unrestricted funding. This is significantly dependent on conditional grants and the failure of local governments to generate internal revenue leads to reliance on uncertain central transfers.
- ii. **Political Interference and Administrative Subjugation:** The politicisation of local governance is another significant factor contributing to the theory-practice gap. The observation that administrative decisions in Sironko are significantly influenced by central political actors illustrates a wider national trend in which ruling party structures infiltrate local governance institutions. This undermines the principle of subsidiarity, a key concept in decentralisation theory, which asserts that decision-making should take place at the most immediate level of government capable of effectively addressing an issue (Rajasekhar, 2021). The inability of local councils to make independent decisions due to political interference undermines the essence of devolution.
- iii. **Capacity Constraints at the Local Level:** The findings underscore the deficiencies in institutional and human resources within Sironko District, specifically regarding planning, budgeting, and service delivery. This reflects the concerns articulated by Ahmed, Mohamed, & Bolatito (2025) who contend that Uganda's decentralisation initiative was deficient in local capacity-building investments, thereby increasing reliance on the central government. Local governments are theoretically tasked with designing and implementing context-sensitive development strategies; however, their lack of necessary technical and managerial capacity renders them ill-equipped to execute these functions independently. It further indicates that decentralisation is unlikely to be successful without adequate competence and resources among local authorities and thereby suffer from severe capacity limitations due to a lack of technical expertise, a lack of human resources, and unclear governance structures.
- iv. **Theoretical Contradictions and Institutional Realities:** The disparity between theoretical models of decentralisation and practical governance in Uganda can also be analysed via the lens of institutional theory. Formal institutional frameworks, including laws and regulations that advocate for decentralisation, are frequently compromised by informal practices and established power relations (Falla et al., 2025). In Sironko, despite the existence of decentralisation rules, informal political restrictions, particularly the power of central government-appointed Resident District Commissioners, persist in shaping decision-making processes. This compromises institutional integrity and sustains centralised authority under the pretence of decentralisation.
- v. **Reframing Intergovernmental Relations in Practice:** This study's implications necessitate a re-evaluation of the practical mechanisms of IGR in Uganda. Decentralisation should not be viewed as a singular legal event; instead, it ought to be regarded as an ongoing institutional process that necessitates continuous reforms. Kakar (2024) as one of the proponent argued that decentralisation improves allocative and productive efficiency by bringing public services into line with local preferences

and raising subnational governments' accountability to the populace he further asserted that effective decentralisation relies on intergovernmental systems characterised by transparency, adherence to rules, and resilience against politicisation will be successful. For districts such as Sironko to achieve meaningful autonomy, reforms must target both legal frameworks and the political economy that underpins central control.

The study of Sironko District indicates a continual disparity between the theoretical objectives of Uganda's decentralisation program and its actual execution. The Local Government Act of 1997 aimed to empower local governments via political, budgetary, and administrative decentralisation; nevertheless, Sironko District's experience indicates otherwise. The results indicate that central government dominance, fiscal limitations, political meddling, inadequate coordination, and feeble institutional capability persist in obstructing the efficacy of intergovernmental cooperation.

These systemic challenges convert decentralisation into a top-down administrative procedure instead of a participative and responsive government framework. The table below encapsulates the principal issues found in the study, along with their distinct effects on decentralised government in Uganda as detailed in table 1 below.

Table 1: Key Challenges in Intergovernmental Relations in Sironko District.

Challenge	Description	Impact on Local Governance
Delayed Transfers	Fiscal Central government funds are disbursed late.	Hampers timely execution of local development projects; creates planning uncertainty.
Conditional Grants	Funds provided with rigid conditions from the central government.	Limits local discretion in budget allocation; reduces ability to address context-specific priorities.
Political Interference	MPs and RDCs influence staffing and budgeting decisions at the district level.	Undermines meritocracy, accountability, and administrative independence.
Coordination Gaps	Poor communication between central and local government units.	Results in fragmented planning, inconsistent policy implementation, and confusion in roles.
Limited Institutional Capacity	Lack of skilled personnel, weak monitoring systems, and insufficient ICT infrastructure.	Reduces efficiency, weakens accountability, and limits ability to deliver services effectively.
Top-down Command Structure	Decision-making follows a hierarchical model with minimal local input.	Disempowers local authorities; contradicts participatory governance ideals.
Inadequate Legal and Policy Reforms	Legal frameworks exist but are undermined by informal centralised power practices.	Makes decentralisation more symbolic than functional; policy implementation remains controlled centrally.
Bypassing of Local Systems by Donors	External agencies implement projects without engaging local systems.	Undermines the relevance and effectiveness of local governance structures.

Challenge	Description	Impact on Local Governance
Low Revenue Generation	Local governments have limited capacity to generate internal revenue.	Increases dependence on central government; restricts financial autonomy.
Absence of Feedback Mechanisms	Central decisions lack mechanisms for local input or feedback.	Weakens accountability and responsiveness to local needs.

6. Conclusion

This study confirms that the decentralisation framework in Uganda, although theoretically sound, is practically inadequate due to persistent central dominance, fiscal and administrative limitations, and a lack of sufficient institutional capacity. The situation in Sironko District exemplifies a wider national trend characterised by asymmetrical and unbalanced intergovernmental relations. Addressing the theory–practice gap demands more than legal reforms; it requires a fundamental change in political commitment, administrative authority, and financial restructuring. In the absence of these changes, decentralisation in Uganda will continue to be nominal, resulting in restricted democratic benefits and hindered local development. Similarly, this study highlights the ongoing gap between the theoretical foundations of decentralisation and its practical implementation in Uganda, with a focus on Sironko District as a case study. Although policy reforms have sought to enhance local autonomy, persistent central control via financial, political, and administrative mechanisms remains a significant constraint on the efficacy of decentralised governance.

The Sironko case illustrates that, in the absence of authentic fiscal devolution, institutional enhancement, and political commitment to uphold local autonomy, decentralisation is predominantly symbolic. Addressing the theory–practice gap necessitates a restructuring of intergovernmental relations that promotes mutual accountability, strengthens local institutions, and aligns national policies with local development requirements. The findings have significant implications for decentralisation frameworks in analogous contexts and contribute to the ongoing discourse on governance reform in developing nations.

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