



# CIVIC EDUCATION FOR EFFECTIVE PARTICIPATION OF UGANDAN CITIZENS



**“WE SHALL REACH”**

**Modules:** ACCESS TO JUSTICE, LOCAL GOVERNMENT, & GENDER

This Civic Education Curriculum has been produced by the Uganda Project Implementation and Management Centre (UPIMAC) in consultation with the National Curriculum Development Centre (NCDC), Uganda Law Society (ULS), members of the Technical Working Committee (TWC) composed of partner civil society organisations (CSOs), and approved by members of the Resource Centre Steering Committee (RCSC) composed of State and non- State actors.

#### Composition of the Resource Centre Steering Committee (RCSC)

1. Agency for Cooperation and Research in Development (ACORD)
2. Kabarole Resource and Research Centre (KRC)
3. Amuria District Development Agency (ADDA)
4. Human Rights Network (HURINET)
5. Uganda Women Network (UWONET)
6. National NGO Forum
7. African Youth Development Link
8. DENIVA
9. Judicial Service Commission (JSC)
10. Inspectorate of Government (IG)
11. Ministry of Information and National Guidance
12. National Library of Uganda (NLU)
13. Electoral Commission (EC)
14. Masindi NGO Forum
15. Uganda Human Rights Commission

#### Composition of the Technical Working Committee (TWC)

1. Public Affairs Centre (PAC)
2. Centre for Constitutional Governance (CCG)
3. Foundation for Human Rights Initiative (FHRI)
4. Community for Development Foundation Uganda (CDFU)
5. Forum for Women in Development (FOWODE)
6. Platform for Citizen Participation and Accountability (PLACA)
7. Uganda Law Society (ULS)
8. National Curriculum Development Centre (NCDC)

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## **Acknowledgement**

In Uganda CSO's continue to be close partners to state actors mandated to conduct Civic Education in the country. CSO's have contributed through various Civic Education Programmes that have aimed at enhancing people's awareness of their Civic rights and responsibilities.

At UPIMAC we appreciate the recent role we are playing as managers of the DGF supported Civic Education Resource Centre Project and the cooperation of the key stakeholders under the program. The Civic Education Resource Centre (CERC) is to coordinate the production of Civic Education materials under an agreed framework by all the stakeholders.

Two key committees were established to operationalise the development of Civic Education materials. The two committees namely; Technical Working Committee to draft the Civic Education materials and the Resource Centre Steering Committee to approve the materials. In order to make the process participatory, all the stakeholders are represented on the two committees.

This endeavour is in line with the overall objective of Uganda Human Rights Commission of having a well coordinated and harmonized Civic Education Programme in the country. The UHRC recent initiative of putting in place a National Civic Education Policy is expected to further reinforce this objective.

We would like to thank in a special way the UHRC, IGG, EC, Office of the Prime Minister - Information and National Guidance, DGF - Development partners and CSO's who have contributed to the production of these materials.

It is our sincere hope that these modules and manuals will be utilized to ensure that Civic Education Programmes in the country are well coordinated, harmonized and effective.

For God and My Country.



W.R.S Nyabongo

**Chairperson, CERC Steering Committee**

## Foreword

On 15th May 2013, I had the honour to open a two day stakeholders' workshop which kick started the process of establishing a Civic Education Resource Centre.

One of the major functions of the Resource Centre was to coordinate the development, storage and dissemination of civic education materials in the country.

This booklet contains the third set of modules of the civic education materials which have been developed under a collaborative arrangement including providers of civic education.

I am reliably informed that the civic education providers involved in the collaborative efforts include both state and non-state actors. I wish to recommend this collaborative effort because there has been no coordination and collaboration in the conduct of civic education in general and the production of materials in particular.

I am further informed that more modules will be produced and printed. I trust that when this is finally accomplished, providers of civic education will have a standard source of information and as I mentioned at the stakeholders' workshop, this will enable the civic education providers to sing from the same hymn book.

I would like to thank UPIMAC who are facilitating this process and also those other members of the Resource Centre Steering Committee.

For God and My Country



**Med S. K. Kagawa**

**Chairperson, Uganda Human Rights Commission**

## **Acronyms and Abbreviations**

|               |   |
|---------------|---|
| <b>ACAO</b>   | Assistant Chief Administrative Officer            |
| <b>CAO</b>    | Chief Administrative Officer                      |
| <b>CERC</b>   | Civic Education Resource Centre                   |
| <b>CSOs</b>   | Civil Society Organisations                       |
| <b>DEC</b>    | District Executive Committee                      |
| <b>DGF</b>    | Democratic Governance Facility                    |
| <b>DIGG</b>   | Deputy Inspector General of Government            |
| <b>DTPC</b>   | District Technical Planning Committee             |
| <b>EC</b>     | Electoral Commission                              |
| <b>ESO</b>    | External Security Organisation                    |
| <b>IG</b>     | Inspector General                                 |
| <b>IGG</b>    | Inspector General of Government                   |
| <b>ISO</b>    | Internal Security Organisations                   |
| <b>LC</b>     | Local Council                                     |
| <b>LGs</b>    | Local Governments                                 |
| <b>LOP</b>    | Leader of the Opposition                          |
| <b>MDGs</b>   | Millennium Development Goals                      |
| <b>MPs</b>    | Members of Parliament                             |
| <b>NCDC</b>   | National Curriculum Development Centre            |
| <b>NGO</b>    | Non-Government Organisation                       |
| <b>NRM</b>    | National Resistance Movement                      |
| <b>RCSC</b>   | Resource Centre Steering Committee                |
| <b>RDC</b>    | Resident District Commissioner                    |
| <b>SWG</b>    | Sector Working Group                              |
| <b>TPC</b>    | Technical Planning Committee                      |
| <b>TWC</b>    | Technical Working Committee                       |
| <b>UHRC</b>   | Uganda Human Rights Commission                    |
| <b>ULS</b>    | Uganda Law Society                                |
| <b>UPDF</b>   | Uganda People's Defence Forces                    |
| <b>UPIMAC</b> | Uganda Project Implementation & Management Centre |
| <b>VAC</b>    | Village Advisory Committee                        |

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## **GENERAL INTRODUCTION**

Civic education is the process of creating awareness and provision of information and learning experiences to equip and empower citizens to participate positively in the democratic processes of their community, country and the outside world. According to the DGF Baseline Study on Democracy, Justice, Human Rights and Accountability in Uganda there is low level of civic awareness and knowledge amongst citizens in Uganda.

“Ugandan’s basic awareness of the Constitution, key democratic principles and processes and human rights is relatively high, but knowledge and understanding of what the Constitution covers, its relationship to other laws, socio-economic rights, the rights of vulnerable groups and laws and institutions protecting human rights (including the UHRC) could be improved, while understanding of the details and content of democracy remains low compared to previous surveys in 2000 and 2005. This would suggest a need to move away from awareness-raising activities towards a focus on the Content of the Constitution and specific rights, how human rights are protected, and more detail on issues such as the roles, functions and responsibilities of the three arms of government”<sup>1</sup>

In order to address the low level of civic awareness, a civic education curriculum has been developed and presented in modular form. The modules are produced in series of three as a source of civic education information for all citizens. They will further guide citizens to make informed decisions.

The purpose of civic education is to provide information to citizens so that they can effectively, constructively and positively contribute to personal, community and national development and good governance. The curriculum will enhance the knowledge and ability of citizens to claim their rights, actively participate in democratic processes and demand accountability at all levels.

For each series of modules, there is a facilitators’ manual developed to be used when conducting civic education. Facilitators should remember that civic education is for everybody. The mode of delivery will depend on the situation, environment and target group being addressed. Therefore, the facilitators should be creative while using the manual and adopt appropriate styles depending on the target group.

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<sup>1</sup><http://www.dgf.ug/index.php/2013-03-26-12-55-42/news/147-baseline-survey>

## MODULE 8: LOCAL GOVERNMENT

### Sub Topic I

#### 1.0 INTRODUCTION

Local Governments (LGs) are units through which people are governed at the local level. LGs are corporate bodies, with perpetual succession and a common seal. The chairpersons of all LGs are elected through universal adult suffrage. It is through the local governments that decentralisation is implemented in Uganda.

The history of decentralisation in Uganda can be traced back to the colonial days. The British, in the execution of their indirect rule policy, established a mixed system of administration in Uganda, where some powers were granted to the native leaders while the colonial government reserved overriding powers through the representatives of the colonial government. This system of administration was exemplified by the *African Native Authority Ordinance* of 1919, which provided for the powers and duties of African chiefs in the colonial administration. Under the Ordinance, chiefs were appointed at the village, sub-county and county levels with powers to collect taxes, preside over native courts, and maintain law and order. These chiefs were, however, accountable to the District Commissioner who was by then the executive head of the district and the principal representative of the central government.

The Local Government Ordinance of 1949 brought in new changes by establishing the district as a local government unit with a fairly autonomous administration. Among the different organs of the district were the District Councils, which were comprised of elected members and were responsible for district administration. Still under this Ordinance, the central government retained overriding powers over District Council decisions. Chiefs remained salaried local government officials who were responsible to the central government through the District Commissioner.

During the colonial times other administrative units were kingdoms which more or less operated as federal states within the system. By the time of independence in 1962, Uganda had 11 districts and four kingdoms. The independent Constitution of 1962 established a decentralized system with elements of both federalism and decentralisation in the governance system. While the kingdom of Buganda was granted federal status, others such as Ankole, Bunyoro, Tooro and the territory of Busoga were accorded semi-federal status. The rest of the country, comprised of the districts of Acholi, Bugisu, Bukedi, Karamoja, Kigezi, Lango, Madi, Sebei and West Nile, was administered through Councils.

The independence Constitution was abrogated in 1966 and the successor Constitution of 1967 centralized powers. The overthrow of the post-independence Obote government by Idi Amin through a military *coup* led to the establishment of a military regime between 1971-1979 during which districts were dissolved and regional/provincial administrations led by Governors (who were high-ranking military officers) were established. The second Obote government (1980-1985) did not make any significant efforts to change the system. Thus Uganda gradually but steadily witnessed increased centralization of powers through the various political regimes from independence until 1986, when the NRM government initiated changes in local governments which culminated in the enactment of the Local Government Statute of 1993 and the subsequent Local Government Act of 1997.

## 1.1 Aim:

The aim of this module is to:

- (i) increase citizens' awareness of the functioning of local governments in Uganda;
- (ii) Increase citizens' capacity to participate in the democratic process and decision making in their local governments;

## 1.2 Objectives

The objectives of this module are to:

- i. Enhance the understanding of the concept of decentralisation;
- ii. Explain the principles of the Local Government system in Uganda;

- iii. Explain the structure of the Local Government system in Uganda;
- iv. Discuss the functions and services of Local Governments;
- v. Explain the role and responsibilities of the Central Government and the people in Local Governments; and
- vi. Explain the benefits of decentralisation.

### *Key Messages*

- Decentralisation enables the Central Government to bring services closer to the people through their active participation.
- It is your responsibility to participate in Local Council elections and meetings in your community
- It is your right and responsibility to participate in Local Government planning and monitoring of service delivery.
- It is your right and responsibility to demand for services and accountability from your Local Government leaders.
- Local governments are empowered to levy and collect taxes to raise income in order to finance delivery of services to the people.
- It is your duty to pay taxes to support local development programs
- You have a right to access public information from your local government like district plans, budgets, and procurement documents.

## **1.3 Specific Sub Topics**

In this module the following sub topics are covered:

- i. General introduction.
- ii. The concept of decentralisation.
  - a. Meaning of decentralisation.
  - b. Aims and objectives of decentralisation.
  - c. Decentralisation as a policy.
- iii. Principles and setup of the Local Government system.
- iv. Powers, functions and services of Local Governments.
- v. The role and responsibilities of the Central Government and the people in Local Governments.
- vi. The benefits of decentralisation.

## Sub Topic II

### 2.0 THE CONCEPT OF DECENTRALISATION

#### *Key message*

- Decentralisation enables the Central Government to bring services closer to the people through their active participation.

#### 2.1 Introduction

Decentralisation is a policy/system where the Central Government transfers administrative and financial decision-making authority to local governments. These local governments have jurisdiction within which they provide public services to the people they are accountable to.

The decentralisation system in Uganda started with an enactment of the 1987 **Resistance Council Statute 9** which established Resistance Councils and gave them administrative, financial and judicial powers in their areas of jurisdiction. The decentralisation policy was then tabled at different levels and later included in **Chapter 11** of the 1995 Constitution as amended. The details are contained in the **Local Government Act of 1997** and **Local Council Courts Act 2006**. The Constitution under **Article 178** also introduces regional governments where two or more districts can cooperate – but this is not yet operational in Uganda.

The Local Governments are units of government which are set nearer to the people and have very important roles of providing services in their areas of jurisdiction.

The Local Government Act 1997 establishes local councils at the following levels as independent bodies of Local Government:

- Local Councils (LC) V,
- Municipal LC IV and Sub County/Division/Town

- Local Council III,
- Local Council II and
- Local Council I

The Local Council Courts Act establishes Local Council Courts at LC I, II & III.

## **2.2 Meaning of Decentralisation**

Decentralisation refers to the transfer of powers or authority from Central Government to Local Governments, with a purpose of bringing services nearer to the people.

Uganda promoted decentralisation with the objective of empowering its nationals to participate in the process of development to improve their livelihood. This objective is fundamentally geared towards reducing poverty and enhancing inclusiveness (Bitarabeho, 2008). The legislative framework of decentralisation is provided by the Local Government Statute of 1993. This law facilitated administrative and financial decentralisation, which was soon followed by another Act that enabled human resources decentralisation. The enactment of the Local Government Act, 1997 provided the way for further decentralisation. The 2001 amendment to the 1997 Act extensively empowered elected local governments in Uganda.

## **2.3 Aims and Objectives of Decentralisation**

One of the major aims of decentralisation is to improve provision of services by giving Local Governments the capacity to plan for themselves as well as mobilize resources that may be required to implement their planned activities.

## **2.4 Decentralisation as a policy**

The Decentralisation policy was aimed at achieving the following objectives:

1. Transfer real power to Local Governments and thus reduce the workload of remote under-resourced central officials;
2. Bring political and administrative control over the services to the point where they are actually delivered, and thereby

improving accountability and effectiveness, and promote people's feeling of "ownership" of programs and projects in their Local Governments;

3. To free local managers from Central Government constraints and enable them to develop effective and sustainable organizational structures that are tailored to local circumstances;
4. Improve financial accountability and responsibility by establishing a clear link between payment of taxes and provision of services
5. Improve the capacity of local authorities to plan, finance and manage the delivery of services; and
6. Enhance local economic development in order to increase local incomes and expand local revenue bases.

### **Activity 1**

- What do you understand by the term Decentralisation?



## Sub Topic III

### 3.0 PRINCIPLES AND SETUP OF THE LOCAL GOVERNMENT SYSTEM

#### *Key message*

- It is your responsibility to participate in Local Council elections and meetings in your community

#### 3.1 Introduction

The councils are independent bodies having judicial, legislative and executive powers. They have powers which are mandated in **Chapter 11** of the Constitution.

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*When do Local Council elections take place in your community?*

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#### 3.2 Principles of Local Governments

The principles of local governments are stated in **Article 176** of the Constitution. They include:

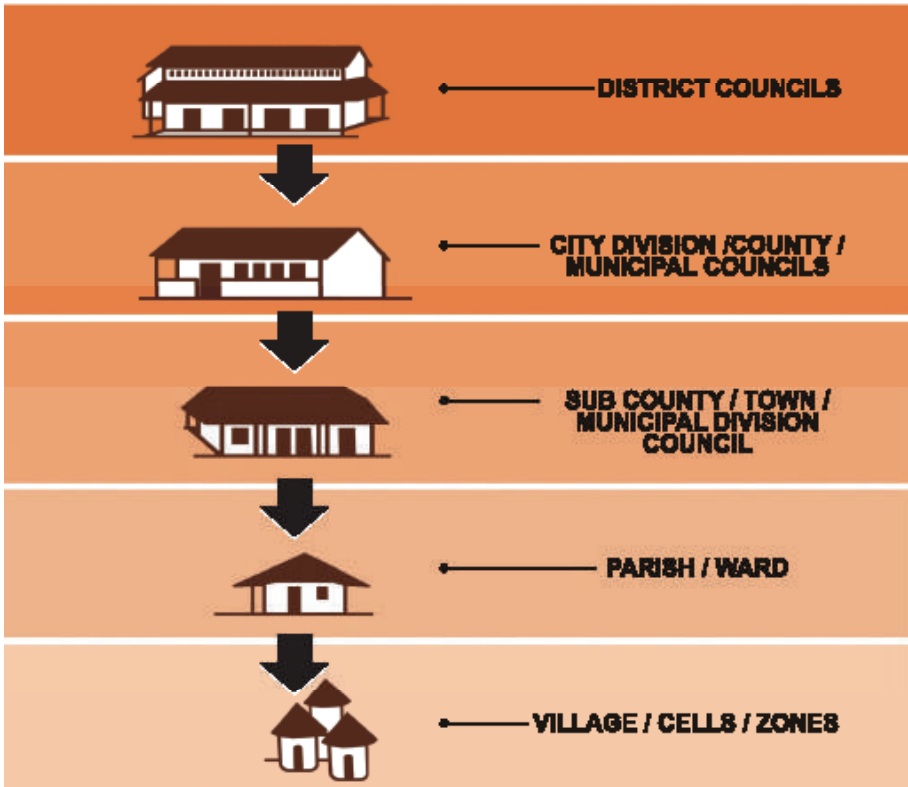
- (a) the system shall be such as to ensure that functions, powers and responsibilities are devolved and transferred from the central Government to Local Government units in a coordinated manner;
- (b) decentralisation shall be a principle applying to all levels of local government and in particular, from higher to lower Local Government units to ensure peoples' participation and democratic control in decision making;
- (c) the system shall be such as to ensure the full realisation of democratic governance at all local government levels;
- (d) there shall be established for each local government unit, a sound financial base with reliable sources of revenue;
- (e) appropriate measures shall be taken to enable local government units to plan, initiate and execute policies respect of all matters affecting the people within their jurisdictions;

- (f) persons in the service of local government shall be employed by the local governments;
- (g) the local governments shall oversee the performance of persons employed by the Government to provide services in their areas and to monitor the provision of Government services or the implementation of projects in their areas: and
- (h) The system of local government shall be based on democratically elected councils on the basis of universal adult suffrage in accordance with **Article 181(4)** of the Constitution.

### 3.3 Setup of Local governments

Local government in Uganda is based on the district as the basic unit. Various local governments and administrative units exist within the district. The district council, which is comprised of elected members, is the highest political authority having legislative and executive powers within the district, and other councils in lower-level local government are also the highest political authorities in their jurisdictions. The structure of local government in Uganda takes different forms depending on whether the administrative area in question is rural or urban. Other than Kampala City, which has a special local government administrative structure, the local government system is comprised of a five-tier structure where, in rural areas, the Village council forms the lowest level, followed by the Parish council, then the Sub-county council, the Division and Municipal council, and at the top (the district) the district council.

The district council is the basic local government unit while the municipal council, city division council, the municipal division council, and the town council are lower-level local governments. Both the district council and the lower-level local government units have corporate status with perpetual succession and a common seal, and they have independent legal personality in the sense that they can sue and be sued in their corporate name. On the other hand, the parish/ward council and the village council are merely administrative unit councils without corporate status and thus enjoy less autonomy in the local government system than the local government units. The functions of these administrative units are limited to dispute resolution, monitoring of the delivery of services, and assisting in the maintenance of law, order and security.



*Adapted from Local Government posters on Downward Accountability*

## Activity 2

- Describe the Local Government Structure from district to village level.

## Sub Topic IV

### 4.0 POWERS, FUNCTIONS AND SERVICES OF LOCAL GOVERNMENT

#### *Key messages*

- Local governments are empowered to levy and collect taxes to raise income in order to finance delivery of services to the people.
- It is your duty to pay taxes to support local development programs

#### 4.1 Introduction

Powers and functions of the local government councils are laid down under **Section 30** of the Local Governments Act. The powers and responsibilities transferred from central government to local governments include:

- i. Planning – Developing Plans
- ii. Financial – Levy and collect taxes, budgeting, accounting and reporting.
- iii. Administrative, recruitment and Human Resource Management
- iv. Legislative – Making bylaws.
- v. Judicial – Local administration of justice through local Council Courts.

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#### *What are the functions of local governments?*

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#### 4.2 The Local Governments in a District are:

The rural districts are split into sub-counties and subsequently into villages and parishes. Most of the executive decisions are taken at the district and municipality level. The lower level authorities are considered to be the sub-counties, towns and divisions while parishes and wards are regarded as administrative units supporting their structures.

#### *Activity 3*

- 1. What is your local administrative unit in your Community?
- 2. What are the responsibilities of the following governments?
  - a. Local government
  - b. Central government

## Sub Topic V

### 5.0 THE RELATIONSHIP BETWEEN CENTRAL GOVERNMENT AND THE CITIZENS

#### *Key Messages*

- It is your responsibility to participate in Local Council elections and meetings in your community
- It is your right and responsibility to participate in Local Government planning and monitoring of service delivery.
- It is your right and responsibility to demand for services and accountability from your Local Government leaders.
- You have a right to access public information from your local government like district plans, budgets, and procurement documents.

#### 5.1 Introduction

Central Government has the responsibility to initiate programs and policies and to monitor and coordinate all Local Governments in Uganda. It does this through the Ministry of Local Government (As per **Section 98 of the LGA**). **Schedule II** of the Act identifies among others the functions and services of government as including making national plans for the provision of services and coordinating plans made by Local Governments.

The Central Government also monitors implementation of Local Government programs through the Resident District Commissioners (RDCs).

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*What is the relationship between the citizens and the government in the management of local governments?*

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#### 5.2 The Role of Citizens & Responsibilities of the Central Government

The Ministry of Local Government is charged with the mandate of overseeing issues of Local Governments in Uganda. Specifically their mandate covers the following responsibilities.

1. Formulate, review and popularize Decentralisation policies, legislations, regulations and guidelines to promote democracy and good governance;
2. Support supervision, mentoring and inspection of Local Governments to facilitate provision of quality services;

3. Effective and efficient utilization of public funds in Local Governments to attain value for money and stimulate development;
4. Give support to Local Governments statutory bodies to facilitate provision of quality services and good governance;
5. Undertake capacity building in Local Governments to create skilled and informed leaders and staff for effective service delivery;
6. Offer technical guidance in planning and management to Local Governments to bring about a balanced development for effective use of resources and reduce cost of production;
7. Cause efficiency and effectiveness in operations of Local Councils to facilitate good governance and quality service delivery;
8. Budgeting and implementing programs and projects to facilitate efficient utilization of resources, reduce cost and promote development;
9. Development and implementation of Information Technology (IT) in Local Governments to improve on network systems and processes to facilitate easy communication, reduce cost of production and speed up development.

### **5.3 Roles and responsibilities of people in Local Governments**

- a) Observe and respect the Constitution and other bylaws enacted by the Local Governments.
- b) Participate in the local government elections.
- c) Pay taxes to support local development programs.
- d) Participate in the planning meetings of their local governments.
- e) Demand for accountability from local government leaders.
- f) Monitor local service provision by the local governments.
- g) Report corruption and misuse of local government funds.
- h) Preserve local government property.
- i) Create and protect a clean environment.

#### **Activity 4**

- What are the roles and responsibilities of people in local governments?

## Sub Topic VI

### 6.0 BENEFITS OF DECENTRALISATION

#### *Key message*

- Decentralization enables the Central Government to bring services closer to the people through their active participation.

#### 6.1 Introduction

Since the inception of the Local Government system there has been significant benefits to the people. People at the grassroots can now access the services within their vicinity compared to the past where they used to move long distances to get them.

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*Mention the benefits of decentralisation.*

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#### 6.2 Benefits

The advantages/benefits of decentralisation which are listed below assume that decentralisation takes the form of a strong, autonomous and participatory model of local governance.

1. Decentralisation provides a framework which facilitates and stimulates local sustainable development throughout all regions of the country. Decentralisation enables each region to take initiatives for their own development, as they see fit. In doing so, they will know of the opportunities, indigenous resources and comparative advantages on which development can be based. Development is therefore driven locally, rather than by external agents who are pre-occupied with many other priorities, and know little about local potential for development.
2. Decentralisation facilitates popular participation in governance. It brings government closer to the people, and thus enables citizens to be better informed and to better understand the conduct of public business. This facilitates the forging of a strong relationship between the leaders and

the common people, and identification of the people with their government, thereby helping to reduce alienation from the political process.

3. Decentralisation places the responsibility for managing local affairs and for local sustainable development at the local level rather than central government. This gives citizens ability to influence the policy decision-making process. Civil society will now consider local government to be worthwhile partners, as they will be easily accessible, and will have the resources and authority to respond to representations.
4. Decentralisation increases efficiency in determining service provision. In a decentralized, participatory system, citizens can influence decisions about service provision through mechanisms which enable them to indicate the type, level, quality and mix of services they desire, and the cost they are willing to pay for such services.
5. Decentralisation facilitates a better division of labour in the management of public affairs. The creation of strong local governments with the capacity to effectively manage local affairs enables central government to concentrate on higher level functions. This both improves efficiency and creates more effective checks and balances.
6. Decentralisation facilitates the tailoring of solutions for local problems to local conditions. Since each district is empowered to manage their own affairs, they will be able to tailor programmes or solutions to local problems to reflect the special circumstances or preferences of their respective regions/localities.
7. Decentralisation, manifested in a participatory style of local governance, fosters greater unity and stability, and encourages reconciliation between local interest groups and a convergence around common interests. This process of participation helps to create the conditions for collaboration and working together.
8. Decentralisation provides the opportunity for a wider diversity of innovations, and increases flexibility of government in the



context of changing circumstances. This means that the vast reservoir of talent, innovativeness, creativity, problem solving capacity and leadership qualities which have previously laid dormant in the local population is now able to find expression, and can be applied to the problems, visions and aspirations of the local community, and will also be available to contribute to nation building.

9. Decentralisation facilitates the mobilization of local resources in support of the development process, and enables value-added contributions to the provision of services and development efforts, which increases the total value of services provided, or development achieved, from the limited formal resources available. This happens because local people are able to identify and mobilize local/indigenous resources which would not be available to centrally run programmes, and because citizens are often willing to volunteer free labour and expertise, and other forms of in-kind contributions, in order to support local initiatives.
10. Decentralisation broadens the potential for societal capacity building. A decentralized, participatory model of governance dramatically increases the opportunity for involvement, and provides space for persons to contribute at several different levels.

Decentralisation is meant to bring services nearer and efficiently to the people. However, in the Local Governments the quality of service provided is still below the expectation of citizens. The key services such as education, health care, water and sanitation, maintenance of roads and agricultural advisory services remain a challenge. Also the people have not been guided to demand for better service delivery.

### **Activity 5**

- What is your role as a citizen in infrastructure development?
- What kinds of services are provided by local government councils?
- What functions and services are carried out by urban councils?

## GLOSSARY

- Decentralisation – Transfer of powers from central government to the district
- Enforcement – To make sure a law or rule is obeyed
- Infrastructure – The basic things needed for the operation of a society
- Ordinance – An official order
- Procurement – To obtain
- Service – Action of serving
- Taxation – The imposing of a tax
- Valuation – An estimation of how much something is worth

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