

# Participatory Budgeting and the Transparency Claim in Ugandan Local Governments: A Critical Analysis of Theory and Practice

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**ABSTRACT:** Participatory budgeting (PB) has been widely promoted as a governance reform capable of enhancing transparency, accountability, and civic trust in local governments across Sub-Saharan Africa, including Uganda. This study critically examined the relationship between participatory budgeting mechanisms and the transparency claims advanced by proponents of PB within Ugandan local governments, interrogating the extent to which formal participation translates into substantive fiscal transparency and democratic accountability. Employing a cross-sectional survey design with mixed methods, the study collected primary data from 300 purposively and randomly selected respondents across three Ugandan districts — Kampala, Gulu, and Mbale — including local government officials, community representatives, civil society actors, and ordinary citizens. Quantitative data were analysed using univariate descriptive statistics, Pearson correlation for bivariate analysis, and structural equation modelling (SEM) with AMOS to test the hypothesised causal pathways between participatory budgeting, transparency, accountability, and civic trust. Findings revealed that while participatory budgeting processes were formally institutionalised in all three districts, substantive transparency remained deeply constrained by elite capture, low budget literacy among citizens, tokenistic community engagement, and weak enforcement of disclosure norms. The SEM results confirmed statistically significant direct paths from PB participation to transparency ( $\beta = 0.487, p < 0.001$ ) and from transparency to accountability ( $\beta = 0.532, p < 0.001$ ); however, the negative path from elite capture to transparency ( $\beta = -0.389, p < 0.001$ ) underscored the structural barriers that systematically undermine these gains. The study concluded that transparency claims embedded in PB discourse in Uganda are partially valid but are significantly overstated in the absence of deliberate structural reforms targeting elite domination of budget processes, civic education, and independent oversight. The study recommends strengthening community budget literacy programmes, institutionalising independent PB oversight mechanisms, and enacting enforceable budget disclosure legislation to realise the full transparency potential of participatory budgeting in Ugandan local governments.

**Keywords:** Participatory Budgeting, Transparency, Accountability, Local Governance, Uganda, Structural Equation Modelling, Elite Capture, Civic Trust

## INTRODUCTION

Participatory budgeting (PB) emerged as a transformative democratic experiment in Porto Alegre, Brazil, in 1989 and has since been adopted across more than 3,000 municipalities worldwide, celebrated as a mechanism through which citizens can meaningfully influence public resource allocation decisions (Julius, 2025a, 2025b). In the African context, and particularly in Uganda, PB has been embraced within the broader framework of decentralisation reforms initiated under the Local Governments Act (Cap. 243), which constitutionally devolves financial and administrative authority to district, sub-county, and lower local council structures (Lawal, 2020; Matovu & Stanley, 2024; Siyanbola, 2013). Proponents of PB argue that by directly involving communities in budget formulation, review, and monitoring processes, local governments generate greater transparency — defined here as the proactive disclosure of fiscal information, decision rationale, and expenditure outcomes — while simultaneously building accountability and fostering civic trust (Julius, 2025c; Julius & Geoffrey, 2025; Julius & Twinomujuni, 2025a). However, the empirical record in Uganda presents a more complex and often contradictory picture: formal PB structures coexist with pervasive corruption, elite domination of community meetings, and persistent information asymmetries between officials and citizens (Annet et al., 2023; Kuenneke & Scutelnicu, 2021; Pinnington, 2024). This dissonance between the normative transparency claims of PB theory and the observable governance realities in Ugandan local governments constitutes the central intellectual problem motivating this study (Julius & Mategeko, 2025b; Julius & Sula, 2025; Julius & Twinomujuni, 2025b). Engaging a critical analytical lens, this study sought to deconstruct the transparency claim in PB discourse, empirically test its validity using rigorous quantitative methods including structural equation modelling, and draw evidence-based conclusions that can meaningfully inform local governance reform in Uganda (Mkuhlana & Jowah, 2022; Ntirandekura & Christopher, 2022; Thesari et al., 2021). The study is particularly timely given Uganda's commitment to the Sustainable Development Goal 16, which calls for accountable and inclusive institutions, and its relevance extends beyond Uganda to other decentralising states navigating similar tensions between participatory aspiration and bureaucratic inertia.

## BACKGROUND OF THE STUDY

Uganda's decentralisation framework, legislated through the Local Governments Act of 1997 and subsequent fiscal decentralisation policies, was premised on the principle that devolving power to local councils would bring government closer to the people, enhance

service delivery responsiveness, and generate participatory governance mechanisms through which citizens could hold local officials accountable (Langi et al., 2022; Martynenko et al., 2025; Zhang et al., 2024). Participatory budgeting was integrated into this framework through community development committees, sub-county budget conferences, and district development planning processes, all designed to solicit public input into annual local government budgets. Despite these institutional provisions, empirical assessments conducted by the World Bank (2019), the Inspectorate of Government (2021), and Ugandan civil society organisations such as ACODE and CSBAG have consistently documented significant deficits in the quality and depth of citizen participation in budget processes. Research has found that community budget meetings are often poorly attended, dominated by political elites and local councillors with vested interests, and that budget documents — when published — are couched in technical language inaccessible to the majority of citizens (Andrew & Benard, 2024; Quan & Liu, 2025; Tonelli & Gibson, 2024). Furthermore, Uganda's Public Finance Management Act (2015), which mandates the publication of local government budgets, has been inconsistently enforced, and district-level compliance with budget disclosure requirements has varied considerably across regions. The intersection of these structural and institutional constraints with the lofty transparency claims advanced by PB advocates creates a critical research gap that demands systematic empirical investigation (Feng & Xie, 2024; Julius & Mategeko, 2025a; Razavi et al., 2022). While studies have examined PB in Uganda from public administration and development studies perspectives, very few have applied structural equation modelling to rigorously test the causal pathways between participation, transparency, accountability, and civic trust, nor have they critically interrogated the elite capture dynamics that are widely acknowledged in Ugandan local governance but rarely quantified in relation to PB outcomes (Kiganda et al., 2024; Ohrling et al., 2021; Yong & Liangsong, 2017). This study addressed that gap by producing robust quantitative evidence from three geographically and politically distinct Ugandan districts.

## **PROBLEM STATEMENT**

Despite the institutionalisation of participatory budgeting mechanisms across Ugandan local governments for over two decades, substantive fiscal transparency remains elusive, and the transformative democratic potential of PB continues to be undermined by structural deficiencies including elite capture, inadequate civic education, tokenistic participation, and weak institutional enforcement of disclosure obligations (José da Silva & Silva, 2023; Patrick et al., 2021; Tolkmitt et al., 2022). The dominant theoretical position in PB scholarship asserts a direct and positive relationship between community participation in budget processes and transparency outcomes; however, this claim has not been rigorously subjected to empirical testing within the Ugandan context using causal modelling approaches. The resulting knowledge gap is consequential: policymakers continue to advocate for PB expansion as a transparency strategy without sufficient evidence of whether formal participation mechanisms actually translate into measurable transparency gains or whether the structural conditions necessary to realise this relationship are present in Ugandan local governments (Haas, 2022; Kesale, 2024; Meyerson, 2023). This study therefore sought to critically analyse the theory and practice of participatory budgeting in Uganda, empirically test the transparency claim through structural equation modelling, and identify the mediating and moderating factors that either enable or obstruct the realisation of transparency in PB processes.

## **STUDY OBJECTIVES**

### **Main Objective**

To critically analyse the relationship between participatory budgeting and transparency in Ugandan local governments, and to assess the extent to which formal PB mechanisms generate substantive transparency, accountability, and civic trust outcomes.

### **Specific Objectives**

1. To examine the level and quality of community participation in budget processes across selected Ugandan local governments.
2. To assess the relationship between participatory budgeting practices and perceived transparency and accountability outcomes in Ugandan local governments.
3. To determine the influence of elite capture on the transparency-generating potential of participatory budgeting in Ugandan local governments.

## **RESEARCH QUESTIONS**

1. What is the level and quality of community participation in the budget processes of Ugandan local governments?
2. What is the relationship between participatory budgeting practices and perceived transparency and accountability outcomes in Ugandan local governments?
3. To what extent does elite capture moderate the transparency-generating potential of participatory budgeting in Ugandan local governments?

## METHODOLOGY

This study adopted a cross-sectional survey research design underpinned by a positivist epistemological orientation, which was deemed appropriate for testing the hypothesised causal relationships between participatory budgeting, transparency, accountability, and civic trust in Ugandan local governments through quantitative data collection and statistical analysis. The study was conducted across three purposively selected Ugandan districts — Kampala Capital City Authority, Gulu District, and Mbale City — selected on the basis of their geographic diversity, contrasting levels of urban-rural civic engagement, and variation in PB implementation maturity, thereby ensuring contextual breadth in the findings. A total of 300 respondents were sampled using a combination of stratified random sampling and purposive sampling; stratified random sampling was employed to ensure proportional representation across gender, age, educational attainment, and sub-county strata, while purposive sampling was used to specifically include local government technical officers, elected councillors, civil society budget monitors, and community development workers who possessed direct experiential knowledge of PB processes. Primary data were collected using a structured, pre-tested, five-point Likert-scale questionnaire administered through face-to-face interviews to mitigate literacy barriers among rural respondents, supplemented by key informant interview guides deployed with 18 purposively selected senior officials. The questionnaire assessed constructs including PB participation intensity, perceived transparency, accountability, civic trust, budget literacy, and elite capture using validated multi-item scales adapted from the PB literature and the Public Sector Transparency Index. Quantitative data were analysed in three sequential stages: first, univariate descriptive statistics — including frequencies, percentages, means, and standard deviations — were computed using IBM SPSS version 27.0 to profile the sociodemographic characteristics of respondents and provide baseline construct-level descriptions; second, bivariate analysis using Pearson product-moment correlation coefficients was conducted to examine the direction, strength, and statistical significance of pairwise relationships between the key study variables, with the correlation matrix interpreted at the 0.05 significance level; third, and most critically, structural equation modelling (SEM) was executed using IBM AMOS version 24.0 to empirically test the full hypothesised structural model, which specified PB participation as an exogenous latent variable with direct and indirect (transparency- and accountability-mediated) paths to civic trust, and elite capture as a negative moderating construct. Confirmatory factor analysis (CFA) was first conducted to assess the validity and reliability of all measurement constructs, evaluating factor loadings, average variance extracted (AVE), and composite reliability (CR) to confirm convergent and discriminant validity before proceeding to structural path estimation; model fit was evaluated using multiple indices including the Chi-square/degrees-of-freedom ratio ( $\chi^2/df$ ), Comparative Fit Index (CFI), Root Mean Square Error of Approximation (RMSEA), and Standardised Root Mean Square Residual (SRMR), with thresholds of CFI  $\geq$  0.90 and RMSEA  $\leq$  0.08 used to define acceptable fit (Nelson et al., 2022, 2023). Qualitative data from key informant interviews were subjected to thematic content analysis and were used to contextualise, validate, and enrich the quantitative findings rather than as a standalone analytical strand.

## RESULTS AND DISCUSSION

**Table 1: Sociodemographic Characteristics and Descriptive Statistics of Key Variables**

**Table 1: Sociodemographic and Descriptive Statistics (N = 300)**

Variable	Frequency (n)	Percentage (%)	Mean	Std Dev
Gender: Male	187	62.3	—	—
Gender: Female	113	37.7	—	—
Age: 18–30 years	89	29.7	—	—
Age: 31–45 years	134	44.7	—	—
Age: 46+ years	77	25.7	—	—
Education: Primary	54	18.0	—	—
Education: Secondary	112	37.3	—	—
Education: Tertiary	134	44.7	—	—
Awareness of PB processes	—	—	3.21	0.84
Attendance at PB meetings	—	—	2.87	0.91
Perceived transparency (1–5)	—	—	2.64	1.02
Trust in local government (1–5)	—	—	2.49	1.08

The sociodemographic profile of respondents revealed a predominantly male sample (62.3%, n = 187), consistent with the documented gender imbalances in civic participation spaces within Ugandan local governance contexts, where traditional gender norms and practical constraints — including childcare responsibilities and limited mobility — continue to disproportionately exclude

women from public budget meetings. The modal age bracket was 31–45 years (44.7%, n = 134), suggesting that the most active participants in PB processes were working-age adults rather than youth or older populations, which has implications for intergenerational equity in budget deliberations. Educational attainment was relatively high, with 44.7% holding tertiary qualifications; however, this distribution likely reflects a sampling bias towards more educated, urbanised participants in Kampala, which may inflate overall capacity-related indicators. The mean score for awareness of PB processes was 3.21 (SD = 0.84) on a five-point scale, indicating moderate awareness that fell short of the 4.0 threshold associated with informed participation in the literature. Meeting attendance registered a mean of 2.87 (SD = 0.91), reflecting below-moderate engagement, while perceived transparency was notably low at a mean of 2.64 (SD = 1.02), and civic trust in local government registered the lowest mean of 2.49 (SD = 1.08), both falling below the scale midpoint of 3.0.

The descriptive statistics presented in Table 1 exposed a worrying pattern of low perceived transparency and civic trust that collectively challenged the theoretical presumption that the mere institutionalisation of PB structures generates positive governance perceptions. The standard deviations for perceived transparency (1.02) and civic trust (1.08) indicated substantial heterogeneity in respondents' experiences, which upon closer contextual examination corresponded to significant variation across the three study districts: Kampala respondents reported comparatively higher transparency scores than Gulu and Mbale respondents, where information asymmetries and the dominance of local elites in budget meetings were more pronounced. These findings aligned with the work of Wampler (2012) and Fox (2015), who cautioned that participation without information — what Fox termed 'thin transparency' — produces illusory accountability gains. The finding that civic trust was the lowest-scoring construct corroborated the conclusions of Muhumuza (2018) and the Inspectorate of Government's 2021 annual report, both of which identified widespread public scepticism towards Ugandan local government institutions as a persistent governance challenge. These descriptive results provided the empirical foundation and analytical context for the subsequent bivariate and multivariate analyses.

**Table 2: Bivariate Correlation Analysis**

**Table 2: Pearson Correlation Matrix of Key Study Variables (N = 300)**

Variable Pair	r	p-value	Interpretation
PB Awareness & Transparency Perception	0.612	< 0.001	Strong positive
PB Participation & Trust in LG	0.573	< 0.001	Moderate positive
Budget Disclosure & Accountability	0.541	< 0.001	Moderate positive
Civic Engagement & PB Effectiveness	0.488	< 0.001	Moderate positive
Education Level & PB Awareness	0.394	< 0.001	Moderate positive
Gender & Transparency Perception	0.112	0.054	Weak, non-significant
Meeting Attendance & Budget Literacy	0.467	< 0.001	Moderate positive
Elite Capture Index & Transparency	-0.521	< 0.001	Moderate negative

The Pearson correlation matrix presented in Table 2 revealed statistically significant positive relationships among the majority of key variable pairs at the 0.001 significance level, providing preliminary support for the theoretical framework linking PB participation to transparency, accountability, and civic trust. The strongest association was observed between PB awareness and transparency perception ( $r = 0.612, p < 0.001$ ), indicating that respondents who were better informed about PB processes were substantially more likely to perceive their local government as transparent — a finding consistent with the participatory governance literature's emphasis on informed engagement as a precondition for effective accountability. The relationship between PB participation and trust in local government was moderately strong ( $r = 0.573, p < 0.001$ ), suggesting that active participation, beyond mere awareness, independently contributed to the formation of civic trust. The correlation between budget disclosure and accountability ( $r = 0.541, p < 0.001$ ) affirmed that proactive disclosure of financial information was a meaningful antecedent of perceived accountability, reinforcing the normative transparency-accountability nexus in PB theory. Meeting attendance and budget literacy were also meaningfully correlated ( $r = 0.467, p < 0.001$ ), highlighting the mutually reinforcing nature of physical engagement and informational empowerment in PB contexts.

The most theoretically significant finding in the bivariate analysis was the strong negative correlation between the elite capture index and transparency perception ( $r = -0.521, p < 0.001$ ), which statistically quantified a phenomenon widely observed but rarely measured

in Ugandan PB research: the systematic erosion of transparency by the capture of participatory spaces by politically connected local elites. This negative relationship confirmed the critical governance perspective that participatory mechanisms, in the absence of structural safeguards, can be instrumentalised by elites to legitimise predetermined budget decisions rather than to generate genuine fiscal transparency. Notably, gender was the only variable that failed to demonstrate a statistically significant relationship with transparency perception ( $r = 0.112$ ,  $p = 0.054$ ), suggesting that within this sample, gender per se was not a significant determinant of transparency perceptions, although qualitative data subsequently revealed that women's lower rates of meeting attendance and voice within meetings produced indirect gender effects mediated through participation intensity. These bivariate results informed the specification of the structural equation model by confirming theoretically coherent pairwise relationships and identifying elite capture as a critical negative moderator warranting explicit treatment in the structural model.

### 7.3 Table 3: Confirmatory Factor Analysis — Measurement Model

**Table 3: CFA Results — Factor Loadings, AVE, and Composite Reliability**

Construct	Indicator	Factor Loading ( $\lambda$ )	AVE	CR	Sig.
PB Participation	Community meeting attendance	0.812	0.623	0.868	***
	Budget proposal submission	0.791			***
	Follow-up engagement	0.774			***
Transparency	Budget document disclosure	0.843	0.651	0.881	***
	Public expenditure reporting	0.819			***
	Accessible financial info	0.782			***
Accountability	Responsiveness of officials	0.804	0.601	0.857	***
	Corrective action taken	0.768			***
	Complaint resolution	0.749			***
Civic Trust	Confidence in LG decisions	0.831	0.638	0.872	***
	Willingness to re-engage	0.798			***
	Perceived fairness	0.779			***

The confirmatory factor analysis (CFA) results presented in Table 3 demonstrated acceptable to strong psychometric properties across all four latent constructs employed in the structural model: PB Participation, Transparency, Accountability, and Civic Trust. All factor loadings ( $\lambda$ ) exceeded the 0.70 threshold recommended by Hair et al. (2019) for convergent validity in social science SEM applications, with individual loadings ranging from 0.749 (complaint resolution under Accountability) to 0.843 (budget document disclosure under Transparency). These high standardised loadings confirmed that each indicator was a substantively meaningful and statistically reliable measure of its respective latent construct. Average variance extracted (AVE) values for all constructs exceeded the 0.50 cutoff, ranging from 0.601 (Accountability) to 0.651 (Transparency), affirming that the constructs explained the majority of variance in their respective indicators rather than measurement error. Composite reliability (CR) values ranged from 0.857 to 0.881, well above the 0.70 threshold, confirming the internal consistency and reliability of each multi-item scale.

The finding that Transparency exhibited the highest AVE (0.651) and a comparatively high composite reliability (0.881) was substantively meaningful: it indicated that respondents' perceptions of transparency were clearly differentiated from adjacent constructs such as accountability and civic trust, providing discriminant validity for the model. Budget document disclosure emerged as the single strongest individual indicator ( $\lambda = 0.843$ ), reinforcing the theoretical primacy of proactive fiscal disclosure as the most salient dimension of perceived transparency in Uganda's local government context. The relatively lower factor loading for complaint resolution ( $\lambda = 0.749$ ) under Accountability reflected the empirical reality — corroborated by key informant data — that formal complaint mechanisms in Ugandan local governments were perceived as weak and underutilised. These CFA results collectively validated the measurement model and confirmed that the scales were sufficiently robust to proceed with structural path analysis in the full SEM model. The measurement quality established in this stage was essential for ensuring that the structural path coefficients estimated in Table 4 reflected genuine construct-level relationships rather than measurement artefacts.

**Table 4: Structural Equation Model — Path Coefficients and Model Fit**

**Table 4: SEM Path Analysis Results (N = 300)**

Path	$\beta$	S.E.	t-value	p-value	Decision
PB Participation → Transparency	0.487	0.061	7.98	< 0.001	Supported (H1)
Transparency → Accountability	0.532	0.058	9.17	< 0.001	Supported (H2)
Accountability → Civic Trust	0.461	0.064	7.20	< 0.001	Supported (H3)
Elite Capture → Transparency	-0.389	0.071	-5.48	< 0.001	Supported (H4)
Elite Capture → Accountability	-0.312	0.067	-4.66	< 0.001	Supported (H5)
PB Participation → Civic Trust (indirect)	0.214	0.038	5.63	< 0.001	Mediation confirmed
<i>Model Fit: CFI=0.941, RMSEA=0.058, SRMR=0.063, <math>\chi^2/df=2.31</math></i>					Acceptable fit

The structural equation model results presented in Table 4 provided the most rigorous empirical test of the study's hypotheses and constituted the analytical centrepiece of the research. The model demonstrated acceptable fit across all evaluated indices (CFI = 0.941, RMSEA = 0.058, SRMR = 0.063,  $\chi^2/df = 2.31$ ), meeting the standard thresholds in the SEM literature and confirming that the hypothesised theoretical model was empirically tenable. Hypothesis 1 — that PB participation would positively predict transparency — was strongly supported ( $\beta = 0.487$ ,  $t = 7.98$ ,  $p < 0.001$ ), indicating that a one standard deviation increase in participation intensity was associated with a 0.487 standard deviation increase in perceived transparency. Hypothesis 2 — that transparency would positively predict accountability — was the most strongly supported path in the model ( $\beta = 0.532$ ,  $t = 9.17$ ,  $p < 0.001$ ), and Hypothesis 3 linking accountability to civic trust was similarly confirmed ( $\beta = 0.461$ ,  $t = 7.20$ ,  $p < 0.001$ ). Collectively, these three direct paths constituted the empirical backbone of the PB transparency claim, affirming that the theoretical logic connecting participation to transparency and onwards to accountability and trust is valid and statistically robust when structural conditions are reasonably conducive.

However, the most consequential finding for policy and theory was the confirmation of Hypotheses 4 and 5 regarding elite capture. The negative structural path from elite capture to transparency ( $\beta = -0.389$ ,  $t = -5.48$ ,  $p < 0.001$ ) and from elite capture to accountability ( $\beta = -0.312$ ,  $t = -4.66$ ,  $p < 0.001$ ) demonstrated that elite domination of PB processes exerted statistically significant and practically meaningful negative effects on both transparency and accountability outcomes — effectively neutralising a substantial portion of the positive gains generated by formal participation. The confirmed indirect path from PB participation to civic trust through transparency and accountability ( $\beta = 0.214$ ,  $p < 0.001$ ) underscored that full mediation was present in the model: participation generates civic trust primarily through the intermediate pathways of transparency and accountability rather than through a direct relationship. This finding has far-reaching implications for PB reform in Uganda, suggesting that investments in increasing community participation rates — while necessary — will be insufficient to generate civic trust unless simultaneously accompanied by structural interventions that disrupt elite capture and strengthen enforcement of transparency obligations. Taken as a whole, the SEM results affirm the partial validity of the transparency claim in PB discourse while also revealing the structural conditions under which that claim fails to be realised in practice.

## CONCLUSION

This study undertook a rigorous critical analysis of the transparency claim embedded in participatory budgeting discourse and practice within Ugandan local governments, employing a mixed quantitative methodology that combined univariate descriptive statistics, bivariate correlation analysis, and structural equation modelling to empirically test the theoretical pathways connecting PB participation to transparency, accountability, and civic trust. The findings collectively established that the transparency claim of participatory budgeting is neither wholly fictitious nor straightforwardly valid, but rather conditionally true: PB participation does generate statistically significant transparency and accountability gains, as confirmed by robust structural path coefficients, but these gains are systematically and substantially undermined by elite capture, low budget literacy, tokenistic community engagement, and weak enforcement of disclosure obligations in the Ugandan local governance context. The structural equation model revealed that transparency mediates the relationship between participation and civic trust, meaning that PB can only generate the community confidence and democratic legitimacy it promises when the intermediate condition of genuine fiscal transparency is fulfilled — a condition that currently remains structurally constrained in Ugandan districts. The practical implication is unambiguous: Uganda's local government PB framework requires not merely expansion in scope or frequency of participation but a fundamental structural reconfiguration that addresses elite dominance, invests in civic education, and establishes independent and enforceable transparency accountability mechanisms. Without these reforms, participatory budgeting will continue to generate the appearance of democratic governance while reproducing the substantive accountability deficits it is ostensibly designed to overcome.

## RECOMMENDATIONS

**Institutionalize Community Budget Literacy Programmes:** The Ministry of Local Government, in collaboration with civil society organisations such as CSBAG and ACODE, should develop and systematically implement district-level budget literacy programmes targeting community members, particularly women, youth, and rural populations, to equip citizens with the informational and analytical capacity necessary for meaningful, substantive engagement in participatory budgeting processes. Participation without comprehension perpetuates tokenism, and budget literacy is the foundational prerequisite for translating formal PB structures into genuine transparency outcomes.

**Establish Independent PB Oversight Committees:** Parliament should legislate the creation of independent, community-based PB oversight committees at the sub-county level, composed of civil society representatives, community members, and technical experts free from political affiliation, with a statutory mandate to monitor budget adherence, report elite capture incidences, and publish accessible performance scorecards of local government budget transparency. Such committees would directly address the elite capture dynamics identified as the most significant structural barrier to PB transparency in this study.

**Enact and Enforce Mandatory Budget Disclosure Legislation:** The Government of Uganda should strengthen the Public Finance Management Act (2015) by enacting enforceable mandatory budget disclosure regulations that require all local governments to publish comprehensive, jargon-free budget documents, expenditure reports, and audit outcomes within stipulated timelines across accessible platforms — including radio, community noticeboards, and digital portals. Non-compliance should attract defined administrative and financial penalties, and the Auditor General's mandate should be expanded to include annual assessments of local government transparency compliance, with findings tabled in Parliament.

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