INTREST

Analysis of Local Government Physical Asset Management Practices Stakeholders: The Ugandan Case

Peter Adoko Obicci

Department of Economics and Managerial Science, Uganda Management Institute, Kampala, Uganda

Author's email: adokoadoko@gmail.com

Article history: Received: 24 February 2022 Received in revised form: 30 May 2022 Accepted: 26 June 2022 Published online: 29 December 2022

Abstract

In local governments, physical assets are managed to achieved stated objectives of the organization. Although the stakeholders are entitled to enjoy flawless, safe and secure service outputs with the aid of excellent physical assets, in most cases the stakeholders are unknown. Stakeholder analysis is a valued tool for identifying and analyzing the characteristics, knowledge interests, positions, and potential for and/or actual stakeholders but is rarely carried out in local governments (LGs) in Uganda. This despite the fact that such analysis makes known the contribution of stakeholders to increased productivity and growth through optimizing the value of physical asset over its lifetime. Therefore, this paper has tackled the problem of PAM practices by introducing a theoretical framework bringing together all key stakeholders with the puppose of explaining their roles for an effective PAM practices in the LGs. Using Cooper's Taxonomy of Literature Reviews (CTLR) offered by Cooper (1988), the researchers make a synthesis of diverse literary works to serve as a determinant consequence of effective stakeholder relationships with respect to PAM practices in the LG context. Drawing on the stakeholder theory, this work contributes to the literature by showing that stakeholders are embedded within the processes of PAM practices, and identifying them and their critical roles important for success. The implications of each of the findings for effective PAM practices are discussed. Besides the work emboldens the signification of empirical literature acting as a supplement for academics and researchers for reference to their quest. The results may also provide information to management in LG to leverage the engagement of their stakeholders for an effective PAM practice. Moreover, the work will be relevant to policymakers who design support schemes and mechanisms to enhance stakeholder engagement with the intent of promoting value creation in the physical assets.

Keywords: Physical asset, physical asset management practices, local government, stakeholders, Uganda

© 2022 Penerbit UTM Press. All rights reserved

O1.0 INTRODUCTION

It has long been considered that the participation of the local community can have a significant positive impact on the development of a particular community (Mubita et al., 2017) and has been used as a local-economy development strategy in an effort to mitigate the impacts of mismanagement of local resources (Grant et al., 2011; Masanja, 2018; Quinlivan et al., 2014). In Uganda, the exclusive management of physical assets at the LG level including utilization, maintenance, renewal, and disposal has recently been the subject of serious concerns to diverse stakeholders (Ali & Gitonga, 2019; Obicci, 2019). In 1997 the Government of Uganda (GoU) decentralized the provision of its public services to the LG level. In this effort, the GoU invested heavily in the delivery of public services by empowering LGs to plan, acquire and manage their resources (c.f. The Local Governments Act). This empowerment was matched and supported by development partners who have since then committed numerous resources including physical assets to LGs (Obicci, 2019).

The local community's awareness of these development programmes is high. But when not properly handled, the programs can have potentially significant negative socio-economic impacts. The provision of these developmental programmes especially physical assets is likely to have a considerable bearing on the local economies and the quality of life of the stakeholders (Bremer et al., 2014; Hanis et al., 2011), for instance, through factors including job creation, health and safety concerns, access to services, and cost reduction (Butler et al., 2014; Roovers & van Buuren, 2016). Indeed, to have a positive outcome from PAM practices delivery it is imperative that all the stakeholders' "buy-in" be obtained (Long et al., 2015; Van Hecken et al., 2012). This must be on par with the local scale of the PAM practices. Essentially, with the given circumstance of stakeholders having different interest levels and expectations in the delivery outcomes PAM practices (Kipkurui & Obura, 2018; Maier et al., 2014; Kindermann & Gormally, 2013), failure to manage this dynamic; can potentially jeopardize the management of the physical assets (Eyiah-Botwe et al., 2015). For this matter, it is plausible to argue that an analysis of the diverse stakeholders may constitute a critical activity in PAM analysis through proper knowledge creation for the promotion of effective PAM practices.

Within the LG PAM practices context, Hanis et al. (2010) have identified that there is a need to establish new approaches which integrate and synthesize the different aspects of multiple stakeholders involved in the use, maintenance, renewal, and disposal of the

physical assets. Still, this is not a straightforward matter given that physical assets may be planned, used, maintained, renewed, and disposed of through arrangements that involve third parties, the service providers (Siriwardhane & Taylor, 2017). Although these may work jointly with the LGs the governance network is often affected by many factors including bureaucracy, networks of cronies, and hierarchical and corruption tendencies (Hoppe et al., 2015; Siriwardhane & Taylor, 2014). While the involvement of stakeholders in LG functions has come to the fore as a mechanism for PAM practices delivery, little is known about how this mechanism can go about engaging with a broader range of multiple actors associated with the execution of PAM practices (Schraven et al., 2011). Ngwira et al. (2012) argue that there has been an increasing response in PAM practices research on stakeholders, however, the focus of research so far depicted in-depth case studies in large, highly developed countries. In Uganda, for example, Lederer et al. (2015) substantiate that there is lack of sufficient knowledge of NGOs and community members actively involved in designing the future municipal solid waste management (MSWM) system of Busia. Chemisto and Rivett (2015) find that there are persistent coordination problems despite the implementation of numerous approaches to improve coordination amongst multiple stakeholders of Uganda's rural water and sanitation sector (RWSS). Goodfellow and Huang (2021) found little or no engagement from city authorities of Kampala, leading to haphazard outcomes that are even poorly integrated with broader planning. Kakumba (2010) recommends the enlistment of the participation of stakeholders in order to attain strong ownership and empowerment. All these findings seem to point to the fact of the lack of knowledge of affected stakeholders. As Okello et al. (2015) single out in their study, there are some gaps in terms of knowledge, awareness, and ownership of programs among some sections of stakeholders in Ugandan LGs. In particular, they indicate that the apparent information gap amongst district stakeholders, most especially, the political leadership may hinder concerted partnership (Bartula et al., 2017). Therefore, this work adopts the position that stakeholders in LG PAM practices remain unknown (Schafer & Zhang, 2016; Tengan & Aigbavboa, 2017). Thus, this conceptual paper is intended to identify the links between LGs, PAM practices, and stakeholders. As such, it addresses the research questions: Who are the stakeholders of PAM practices in LG? and, what are their roles in the purpose of developing a functional relationship framework?

This work makes an original contribution to the literature on stakeholder management and PAM practices by bridging these two kinds of literature to address the questions of who the stakeholders are and their roles in the management of physical assets in LGs. Given that the issue of stakeholders in LG PAM practices is under-explored (Ndolo & Njagi, 2016), the question of how the stakeholders relate with each other in the network of managing physical assets and the role that each stakeholder plays in executing effective PAM practices remains unclear. Furthermore, this conceptual paper is significant as it has important implications for groups of potential stakeholders of the LG PAM practices (Botituhe et al., 2018; Hwang & Lim, 2013). Indeed, an LG, as Kuipers et al. (2014) claim is usually more formal and bureaucratic with employees who are more conservative and more afraid of change. However, Strojny and Jedrusik (2018) see the solution in stakeholder analysis which they insist can reorganize the LGs to pay special attention to the quality of the whole process.

In addressing these issues, the paper adopts a structure comprising eight other sections including (in sequence) (1) introduction; (2) literature review; (3) stakeholders and the significance of stakeholder analysis in the literature; (4) situating stakeholder analysis in the local government context in Uganda.; (5) methods; (6) results and discussion; (7) stakeholder relationship model; and (8) conclusion and recommendations. In drawing these threads, this paper concludes that analyzing stakeholders could be an important management task and further, that the role of stakeholders may be critical for effective PAM practices in LGs. Having expounded the contribution and structure of this paper, an exploration of the stakeholder concept and the significance of stakeholder analysis are discussed next.

O2.0 LITERATURE REVIEW

2.1 Stakeholder Concept and Stakeholder Analysis

In this section, the author presents and discusses the concept of stakeholder as well as stakeholder analysis.

2.2.1 Stakeholder Concept

The phenomenon of stakeholder is, in academic research, understood in many ways and analyzed under different assumptions (McGrath & Whitty, 2017) with considerable contention over its meaning (Eskerod & Huemann, 2013; Littau et al., 2010; Mainardes et al., 2011; Miles, 2011, 2012). In the organizational literature, the concept of stakeholder was introduced by Freeman (1984, p. 46) who defined it as "any group or individual who can affect or is affected by the achievement of the organization's objectives." Since then, stakeholder as a complex concept has evolved through a wide variety of research across diverse academic disciplines (Ackermann & Eden, 2011). Several review and conceptual papers clarify the concept of stakeholder in the various fields (Eskerod et al., 2015; Huemann et al., 2016). For example, Amoatey and Hayibor (2017) view stakeholders as actors, agents, institutions, interested parties, interest groups, and interests whose needs, wants, desires, and perceptions are conceptualized differently. They single out decision-making as the fundamental issue in the difference. Malik (2017) opines stakeholders are inclusive of future generations, wider society, and the national interest.

Mainardes et al. (2012) suggest that stakeholders are differentiated from each other with the specific characteristics they exhibit. They point out those characteristics as core beliefs, influence, ability to form alliances, and usable resources. However, given the dynamic nature of stakeholders, the exercise of the characteristics is problematic in practice (Bosse & Coughlan, 2016). But according to Burns et al. (2016), it is the stake that drives stakeholders to action or non-action. Weiss (2003, p. 34) defines a stake as "...any interest, share, or claim that a group or individual has in the outcome of a corporation's policies, procedures, or actions towards others...based on [a] legal, economic, social, moral, technological, ecological, political, or power basis". He admits that a stake is tradeable. While Ritonga et al. (2012) suggest that by defining a stake, one defines who and what really counts, Demir et al. (2015) surmise that since decision-making processes are apparently influenced by stakeholders, it is equally important to understand them well. Alexander and Hjortsø (2019) suggest

that understanding stakeholders requires full comprehension of the rationale for their existence, their operation, and the exertion of their influence and power. Wang et al. (2012) assert stakeholder analysis is a tool that identifies stakeholders and collects data on their actions, perceptions, behaviors, experiences, and thoughts. Węgrzyn and Wojewnik-Filipkowska (2022) suggest that stakeholder analysis is a highly flexible application that can be used in any field so long as stakeholders are at play. However, Wojewnik-Filipkowska et al. (2021) argue that the collection of such multi-dimensional datasets, therefore, can be analyzed either deductively or inductively, or comparatively.

Stakeholders of an organization can comprise the customers, employees, shareholders, stockholders, government, the local community, suppliers, partners, and competitors (Karatas & El-Rayes, 2015). More specific to public organizations, stakeholders comprised the citizens, taxpayers, service users, government tiers, trade unions, interest groups, political parties, financial and business communities, and all other entities and government spheres of influence (Gharai et al., 2021; Mulyana & Suganda, 2017). Stakeholders have been classified as either primary or secondary (Mainardes et al., 2012). The primary stakeholders have a formal, official and contractual relationship with the organization (Eskerod et al., 2015) while the secondary ones are not directly related to the organization even though they can exert some sort of influence upon the organization or be influenced by the organization (Benn et al., 2016). Benn et al. (2016) reveal that the organization and the primary stakeholders are highly dependent on one another. As a matter of fact, the secondary stakeholders are neither engaged in transactions with the organization nor essential for its survival even when they can cause significant disruption to the organization (Miles, 2012).

Much as stakeholders share the same interests, the problem, Mainardes et al. (2012) note is that stakeholder groups have subgroups as well as persons who have both varying interests and support multiple roles. As explained often times stakeholders are "individuals who wear different hats at different times" (Winn, 2001, p. 137), however, values constitute stakeholder groups. Tullberg (2013) agrees and states that stake is the reasonable demand for being a stakeholder in an organization. Fassin (2012) decries the lack of reciprocity between the relationship and the nature of the relationship of the stakeholders to the organization. Tullberg (2013) contends all stakeholders can be affected either directly or indirectly by an organization but with sufficient contribution or having a role in the organization. There is a need, therefore, to understand the different stakeholders including their roles and contribution to the success of the organization. Mainardes et al. (2012) argue for a deeper understanding of the stakeholders so as to engage in actions able to meet the demands on the organization by the stakeholders. This paper builds upon this understanding of the concept of stakeholder but within the specific context of local government physical asset management. The next section discusses stakeholder analysis into more refined details.

2.2.2 Stakeholder Analysis

The status of stakeholder analysis as an important analytical tool in any decision-making process is indisputable (Schalk, 2017; Yang et al., 2011). Relatively, stakeholder analysis is a new addition to stakeholder theory that made a debut in 1963 when it first appeared in the international memorandum at the Standford Research Institute (Sapapthai et al., 2020). It developed as a systematic tool to gather information about stakeholders. Lienert et al. (2013) suggest stakeholder analysis was developed to analyze and understand the behaviour, intentions, interrelations, agendas, interests, influence, and resources of stakeholders.

Drawing from the earlier management and organizational theory (Suškevičs et al., 2013), stakeholder analysis gained momentum in the 1990s when greater importance was attached to the role of stakeholders in decision-making (Somjai et al., 2019). Since then, it has infiltrated divergent fields such as economics, health, environmental and natural resource management, and social reform with noteworthy contributions (Ahenkan et al., 2013; Ismail et al., 2019). It has also traversed the policy sector where developing a good understanding of a problem requires the incorporation of the interests of all the relevant stakeholders and their values (Bridoux & Stoelhorst, 2014). It has become a legal requirement in the development of new forms of accountability in some quarters and, as Bridgman and Davis (2004, p. 78) advise including stakeholders in the policy process is "often just smart policy making".

In this work, stakeholder analysis has been defined as an enabling process of identifying how the various parties will be affected by government intervention (Huemann et al., 2013). Relying on valid scientific technique, stakeholder analysis identifies the impacts of government actions, the relevant stakeholder groups, and gathers data on the likely effect of the stakeholders. Strojny and Jedrusik (2018) allude to the notion that stakeholder analysis aids in understanding the key issues and complex relationships among stakeholders. Gilson et al. (2012) believe stakeholder analysis demonstrates how the complex relationship might affect decisions. They conclude, therefore, that stakeholder analysis is a powerful heuristic device. Yang et al. (2011) set the purpose of stakeholder analysis straight as the evaluation and understanding of stakeholder values, attitudes, interests, and aspirations, at the same time determining their importance. They add that stakeholder analysis aid in the facilitation of more coherent dialogue and creates a more transparent process of decision-making. Safapour et al. (2021) commend stakeholder analysis as of great assistance in conflict resolution by the mere fact of the platform it provides for stakeholders to identify themselves. In other words, stakeholder analysis builds a shared understanding amongst stakeholders that promotes the understanding of the mutual needs of all. Tang and Shen (2013) reveal stakeholder analysis as critical to strengthening the democratic and participatory aspects of decision-making. In this case, the interplay often leads to more creative, effective, and legitimate outcomes (Yang, 2014). Hall et al. (2015) claim that stakeholder analysis is helpful to policymakers and managers to be informed about the political environment surrounding a decision before its implementation. Sarhadi et al. (2021) argue that stakeholder analysis gives marginalized stakeholders greater capacity to participate effectively in the decision-making process. These studies demonstrate the importance of understanding stakeholders that are critical for success.

2.2.3 Stakeholder Theory

Although several theories have been offered to explain stakeholder analysis (Freeman et al. 2021), in this study, we use the most widely accepted stakeholder theory advanced by Freeman (1984). The rationale behind the choice of Freeman's stakeholder theory is that it places all the stakeholders in general before classifying them into several groups (Crane & Ruebottom, 2011). In our case, there are a number of

stakeholders in the execution of effective PAM practices, whose proper relationship can be constructed regarding their interests and influence using the assumptions of stakeholder theory advanced by Freeman. This is not a new theory as researchers owe its origin to the founding theory of stockholder-based theories of the organization (Dhakal et al., 2015). Originally, as proposed by Freeman (1984), stakeholder theory was meant to offer a pragmatic approach to strategy cognizant of stakeholders to achieve superior performance for the organization. It was founded on the need to set policies and actions not for normative reasons but for strategic purposes. Fundamentally, Michels (2012) avers the theory proposes all stakeholders are to be included by the constituents for the purpose of reaping success for the organization.

Even though stakeholder theory promotes an efficient, effective, practical, and, most importantly, ethical way for an organization's management (Harrison et al., 2015), it cannot balance the interests of stakeholders over time as a whole (Freeman, 2017b). As a matter of fact, critics argue that stakeholder theory provides no basis for deciding between competing stakeholder interests (Ndolo & Njagi, 2016; Valentinov et al., 2019). The difficulty in balancing stakeholder interests has been noted elsewhere (Mainardes et al., 2011), where Hawrysz and Maj (2017) urge the devout to look to holy books for guidance on how to balance their interests. Yet, as Jensen (2010, p. 33) insinuates, "maximization of the long-run value of the firm as the criterion for making the requisite tradeoffs among its stakeholders". Although some researchers have proposed the use of sophisticated analytical techniques to balance stakeholder interests (Baumfield, 2016), there are risks associated with such decisions as discovered by de Beer and Rensburg (2011). Talley et al. (2016) uncovered that "best practices" differ substantially amongst industries while trying to balance and trade off the interests. Although Crane and Ruebottom (2011) found that unequal stakeholder saliency and imperfect resource divisibility are important constraints, Harrison and Bosse (2013), in their study, conclude that there is the need to directly include stakeholder representatives in the managerial decision process to garner consensus. This calls for a fuller understanding of all the stakeholders of the organization whose gap is filled in this stakeholder analysis conceptual work.

2.3 Local Government Stakeholders on Physical Asset Management Practices in Uganda

In the case of Uganda, there are multiple stakeholders who can affect or can be affected by decisions taken in the use, maintenance, renewal, and disposal of physical assets in the LGs. For this reason, there is need for the identification, prioritization, and understanding of the stakeholders (Schafer & Zhang, 2016) towards whom the LGs must feel accountable. Up to the present time, there exist few conceptual studies in the LG context that have specifically investigated the relationship between stakeholders, PAM practices, and LGs. Yet, so many previous studies have sought to identify LG stakeholders (Gaspar & Mkasiwa, 2014; Masuda et al., 2022; Vitálišová et al., 2021) though not in the context of Uganda.

In spite of this, there are two groups of stakeholders in LGs in Uganda categorized as the public and central government. According to Boyne et al. (2002), the public stakeholder group are the actual end-users or service recipients (or their representatives) of the goods and services provided by LGs. They form the whole part of the local community including in some instances the fund providers as well. Normally, this group comprises those who live in the LG be they individual persons or corporate bodies who conduct their activities in the LG. In this study, those who fall under this category with a vested interest in PAM practices are taxpayers, users of physical assets, community special interest groups, local media, and employees. Accordingly, they affect the functioning of LGs through their policy-making, oversight, monitoring, and funding powers as discovered by Li et al. (2017) in their study. Also, they are considered parties who directly participate in the operation of the LG or its department. As such, they are in a position to demand accountability either from the specific LG or its department. In this study, we consider the central government stakeholder groups as comprising the national government, line ministries, and the media. Table 1 presents the salient features of stakeholder groups that operate in LGs in Uganda as far as the practice of managing physical assets is concerned.

Stakeholder group	Definition	Goal(s)	Roles
	Р	ublic/Community Stakeholders	
Employees	Employees of LGs	-Secure jobs -Adequate wages -Appropriate benefits -Fair treatment -Career opportunities -Improved productivity, efficiency, and morale	-Use, maintain, renew and dispose of physical assets -Identify LG-specific needs and goals -Provide LG physical asset specific data -Assist in due diligence process
Service providers	Providers of services to LGs such as spare parts, new physical assets.	-Maximize physical asset volumes -Minimize fees paid -Profit realization	Provide specified services to the LGs
Citizens	True beneficiaries of physical asset management	-Quality service delivery -Less costly product/services	Timely payment of rates/taxes
Councilors	Elected officials constituting the political wing of the LG	-Advocates -Distribution of assistance -Political power -Publicizing community needs -Approving or denying proposed policy change	 Policy direction Formulation of bye-laws and ordinances Establish and prioritize goals and objectives to the public. Approve decision criteria for selecting preferred PAM implementation option.

			-Approve recommended PAM implementation option. -Approve regulatory and legal frameworks
Users of physical assets	Predominantly the recipients of public goods and services, in this case the users of infrastructure asset Comprises of the citizens and the public	-Quality services -Effective service delivery	Accountability -Communicate ability and willingness to pay for service -Express priorities for quality and level of service -Identify existing strengths and weaknesses in service
Community Special Interest Groups	Lobby or interest groups at the community level	-Accountability -Quality service delivery -Safe environment	-Advocacy
NGOs, such as environmental bodies	LG interest groups	Varies depending on the interest group	-Advocacy -Provision of finances
Civil society		-Advocate for gender responsiveness -Provision of technical assistance -Formalization of ongoing or periodic feedback mechanism	-General welfare -Conducive environment
Private sector		-Quality service delivery -Standard PAM implementation process	-Advocacy -Lobbying -Finances
Lenders/investors	Comprise of capital owners and investors	-Protect their investment, -Highest returns possible	-Provide feedback on attractiveness of various PAM implementation options -Follow rules and procedures of competitive bidding process
	Ce	ntral Government Stakeholders	
National	Government at the national level	-Ensure LG accommodate growth -Keep LG PAM up to standards -Ensure safety, security, and efficiency of operations	-Maximize revenue -Provide universal access to service -Ensure affordable basic service -Promote fair competition -Attract investors -Improve public welfare
Line ministries (e.g., water, education, LG, health)	Strengthen LG sector	-Establish liaison units. -Development of performance framework linking ministry's programme with LG goals -Develop performance measurement strategy -Input to budget and policy discussion	-Compliance -Accountability
National audit body (Office of the Auditor General)	Statutorily mandated body to audit government books of accounts	-Oversight role of LG system -Data audit	-Enforces executive government accountability to parliament and public -Provides not only annotations on administrative malfunctions
Media	Both local and national	-Effectiveness and efficiency of government programs -Conflicting pressure	-Informing large segments of the population -Eliciting strong emotions -Inaccurate information dissemination -Uncovering issues and weakness

Table 1 presents the various kinds of stakeholders with a stake in the management of physical assets in LGs in Uganda. Mitchell and Lee (2019) invite organizations to recognize and understand the importance of their stakeholders in the value creation system. Table 1, is a response to this invitation so that LGs can deliver responsive and effective quality services using excellent physical assets to their stakeholders. On balance, Masanja (2018) reveals that interactions with stakeholders provide a means for improving service delivery. He adds that this is possible through the exertion of pressures on bureaucracies that direct the engagement of the stakeholders in the planning and delivery of the services. In the next section, we discuss the methods we employed to conduct this study.

03.0 METHODOLOGY

Whittemore and Knafl (2005) declare literature review as fundamentally the 'research of research' even when it is more challenging and demanding in terms of skills that are highly analytical and critical. In this study, the researchers used Cooper's Taxonomy of Literature Review (CTLR) framework developed by Cooper (1988) characterized by the focus of attention, goal of the synthesis, perspective on the literature, coverage of the literature, organization of the perspective and the intended audience. The CTLR was chosen in preference to other frameworks such as Ogawa and Malen's (1991) qualitative review, systematic reviews, integrated reviews and meta-analysis (Gay et al., 2006; Glass, 1976; Hemingway & Brereton, 2009; Jadad et al., 1998) due to its power to guide the collection, evaluate and synthesize

literature to bring perspective and coherence to the problem areas. With the use of the CTLR framework and following all the steps of the review, the researcher reviewed relevant articles on stakeholders, PAM practices, and LGs through an evaluation approach and critical analysis whose results are discussed in the next section).

04.0 RESULTS AND DISCUSSIONS

The literature review conducted based on the CTRL proposed by Cooper (1988) allowed the concept of stakeholder, and stakeholder analysis with respect to PAM practices in LG to be explored and identified clearly. Research on the articles and other resources such as books, journals, and so on, are focused on the characteristics of stakeholders and their roles in the execution of the use, maintenance, renewal, and disposal of physical assets in LGs. The focus of this literature review is to identify the extent to which particular stakeholders are involved and have in common suitable interest in the management of physical assets in LGs. A deeper study of the research and articles related to the stakeholder analysis is focused on the concept and the extent to which stakeholder involvement can be measured through the appropriate item. The definition of stakeholders discussed in the previous articles and studies enabled the identification of the characteristics of LG stakeholders with a vested interest in the management of physical assets.

Based on the literature review, the meeting point of stakeholder analysis, PAM practices, and LG is identified. A sizeable number of empirical studies agree with some consistency on the grouping of stakeholders in the public sector as taxpayers/ratepayers, other resource providers, elected officials, other recipients of services, oversight bodies, internal management, and such like entities (Quinlivan et al., 2014; Siriwardhane & Taylor, 2014). In most cases, these stakeholders are more concerned with LG annual reports. Besides, these stakeholders are hardly understood nor are their roles in effective PAM practices known.

In the literature, when analyzing stakeholders, most of the studies have relied more on normative arguments (Lienert et al., 2013; van der Lei & Herder, 2011). Yet any analysis of stakeholders in the LGs in Uganda must inherently take into account all the elements rather than focus on the approach of stakeholder participation alone. In fact, GoU perceived many benefits of decentralized governance, including the elimination of what it saw as unnecessary management of resources at the central level. Uganda's decentralized governance to unclog unnecessary bureaucratic channels, reduce corruption, and increased the level of monitoring of physical assets at the LG levels. Decentralized governance also opened an avenue for improved transparent and accountable management of the local community and increased use of excellent physical assets.

As a matter of fact, GoU attaches a great deal of importance to tackling the problem of misuse of physical assets, for it is aware that misuse undermines good local governance and retards the growth of the local economy to which it is committed. For example, in 1986, the GoU established the Inspectorate of Government (IGG) as the centre of the anti-corruption strategy. Corruption has been an endemic virus in the fabric of Ugandan society with no exception to PAM practices in LGs. The IGG was meant to promote good governance through the elimination of corruption and the removal of administrative injustices in public offices. But from the look of its annual report for the last five years, the war seems to tend to the losing end for GoU as countless LG employees indulge in corrupt practices including misuse of resources like physical assets at their disposal. Another example, the Public Procurement and Disposal of Public Assets Act of 2003 established Public Procurement and Public Asset Authority to regulate the procurement and disposal of assets by public entities including physical assets. Since then, the authority has issued a series of regulations and guidelines for proper management of procurement and disposal inclusive of physical assets. Although some success has been registered as per its entrusted policy, regulatory, data management, audit, and capacity-building functions, not all is good as per its annual reports for the last five financial years on LG's performance. Apart from the rampant misuse of physical assets in LGs, the report often captures the issue of sidelining relevant stakeholders as the probable root cause for the mismanagement of the physical asset. Actually, both the IGG and PPDA have continuously hinted in their annual reports about the unclear role of the different actors in the management of physical assets. Besides, the reports have shown that management has failed to deal with emerging uses in relation to stakeholders and also to update, with respect to the engagement of all the stakeholders remain unknown. All the reports have been produced on a similar basis to promote the interests of the beneficiaries of local government physical asset management.

Essentially, misuse of physical assets amongst the stakeholders is very prominent in the LGs in Uganda, although the extent of the problem and the particular stakeholders who are involved are unknown. All the annual statutory reports for the Inspector General of Government (IGG) and the Public Procurement and Disposal of Public Assets Authority for the last five years have revealed a serious departure from the prescribed practices that carry some degree of participation of all the affected parties. However, it has not been established whether these departures were attributable to the ignorance of the stakeholders. Yet, the empirical evidence on how stakeholders are known to have worked out is mixed. Decentralized governance opened the way for more realistic involvement of the public in the development of the local economy (Green, 2013) and brought significant improvement in the planning process (National Planning Authority, 2014). The purported significant involvement of all the stakeholders now remains under question in the light of new developments such as the impulsive thoughtlessness on the role of stakeholders in the use, maintenance, renewal, and disposal of physical assets in LGs. In the next section, we develop a model to explain the roles of each of the stakeholders in the management of physical assets in the LGs.

05.0 A MODEL OF STAKEHOLDERS OF PHYSICAL ASSET MANAGEMENT PRACTICES RELATIONSHIP

Based on the analysis of the different stakeholders in the LGs with their take on the management of physical assets, we develop a model typical of stakeholders' roles and influences in the management of physical assets (Figure 1).

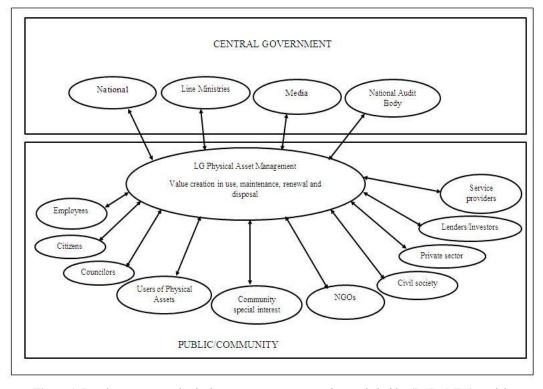


Figure 1 Local government physical asset management practices stakeholder (LGPAMPS) model (Source: Researchers' notes)

In the proposed model, depicted in Figure 1 above, the main divisions of stakeholders are due to the separation of the public/community stakeholders and the central government stakeholders. Thus, it distinguishes public/community and central government stakeholders. Within each of these two groups, we separate the different groups into detail with their respective characteristics from which their functions/roles are derived as shown in Table 2.

Stakeholder	Description	
	Public/Community stakeholders	
Top management	An LG's top management, District Executive Committee, Heads of departments	
Employees	Employees of the middle and lower level, affecting the use, maintenance, renewal disposal of phys	
	assets determined by the scope of the work at hand	
Service	Organizations and/or individuals delivering products or services for the use, maintenance, renewal and	
providers	disposal of physical assets	
Citizens	Direct or indirect beneficiaries of services provided by the use of physical assets	
Councilors	Policy makers for the proper management of the physical assets	
Users of physical assets	Organizations and/or individuals, determined by the scope of the use, maintenance, renewal and disposal	
	of the physical assets. They are the actual users of the physical assets.	
Community Special Interest	Have special interest in the whole process of managing the physical assets, for example, they may have	
Groups	interest on environmental implications of the use of the physical asset.	
Ordinary workers	Ordinary workers working in the stages of PAM and determined by the scope of the assigned task	
Central Government stakeholders		
Central	National government, constitutionally mandated to make and implement policies and laws with regard to	
government	the use, maintenance, renewal and disposal of physical assets.	
Line ministries	Ministries supervising the course of the PAM, issuing certain administrative decisions or examining the	
	compliance of the LG PAM with the law	
National audit body (OAG)	Statutory mandated providing audit services for the LG PAM or determined by its scope, especially on	
	value for money audit	
NGOs, such as	Organizations providing physical assets for the particular programme or determined by its scope	
Environmental bodies		
Civil society	Citizens' welfare advocates	
Private sector	Interested in profit maximization	
Lenders/investors	Profit oriented merchants	
Media	Voice of the voiceless, compliance checkers	

Table 2 Characteristics of individual stakeholder groups
--

Table 2 presents a bird's-eye view of the characteristics of the different stakeholders with a stake in the management of physical assets in LGs. Thus, to track performance and manage physical assets effectively, LG management must know and benchmark all the

stakeholders of PAM practices and their service provider partners in a complex, collaborative management environment. In consequence, knowing their characteristics is one way to appreciate their inclusivity in the respective stages of managing a physical asset. This is meant to ensure that a quality service is delivered to all. True stakeholder analysis means developing a meaningful relationship with and among them. It is meant to serve to ensure that the LG understands and consistently delivers upon their expectations and needs. It could perhaps seem like an obvious concern. However, it is more than that since management in the LG may fail to develop the type of relationships required. In the given, an LG may find itself at odds with the stakeholders as opposed to being in unison with them for effective PAM practices.

06.0 CONCLUSION

The aim of this work was to analyze the different stakeholders with a stake in the management of physical assets in LGs. We achieved this endeavor through a systematic review of the literature in the LG context. Our justification for this research is that little is still known about the various stakeholders with stake in the management of physical assets in LGs in Uganda. Such knowledge is necessary for successful LG functioning. We reviewed a number of articles through context analysis looking for evidence of stakeholders' presence and influences in the management of physical assets in the LGs. We found overwhelming support for two critical kinds of stakeholders in this regard, which are the public/community and central government stakeholders' groups. With this analysis, we developed a model for proper engagement of the various stakeholders in the management of physical assets in the LGs. This investigation has some limitations the most critical of which is to devise better ways to test empirically the model determinant we developed in this work. At the same time, the analysis covers only LGs, but a wider catchment of the public sector organizations. Given that the absence of stakeholder analysis as ghosts haunting LGs in their functioning, this work arms LG actors with the power to engage their stakeholders for improved management of physical assets under their care. Failure to do so, the ghosts will continue to haunt the LGs.

Acknowledgement

This research would not be accomplished without support from the library services at Uganda Management Institute as well as Mr. Geoffrey Okaka, the former Chief Administrative Officer of Gulu district.

References

Ackermann, F., & Eden, C. (2011). Strategic management of stakeholders: Theory and practice. Long Range Planning, 44(3), 179-196.

- Ahenkan, A., Bawole, N. J., & Domfeh, K. A. (2013). Improving citizens' participation in local government planning and financial management in Ghana: A stakeholder analysis of the Sefwi Wiawso Municipal Assembly. *Journal of Public Administration and Governance*, 3(2), 191-210.
- Alexander, I. K., & Hjortsø, C. N. (2019). Sources of complexity in participatory curriculum development: an activity system and stakeholder analysis approach to the analyses of tensions and contradictions. *High Education*, 77(2), 301-322.
- Ali, Y. A., & Gitonga, A. (2019). Influence of stakeholders role on the performance of national government constituency development fund projects in Wajir West Constituency, Kenya. International Academic Journal of Information Sciences and Project Management, 3(3), 289-311.

Amoatey, C., & Hayibor, M. V. K. (2017). Critical success factors for local government project stakeholder management. Built Environment Project and Asset Management, 7(2), 143-156.

Bartula, M., Laušević, R., & Radojević, U. (2017). Stakeholder analysis for supporting local water security planning in the Kingdom of Jordan. *Water Utility Journal*, 15, 3-13.

Baumfield, V. (2016). Stakeholder theory from a management perspective: Bridging the shareholder/stakeholder divide. Australian Journal of Corporate Law, 31(1), 187-207.

Benn, S., Abratt, R., & O'Leary, B. (2016). Defining and identifying stakeholders: Views from management and stakeholders. South African Journal of Business Management, 47(2), 1-11.

Bosse, D. A., & Coughlan, R. (2016). Stakeholder relationship bonds. Journal of Management Studies, 53(7), 1197-1222.

Boyne, G., Gould-Williams, J., Law, J., & Walker, R. (2002). Plans, performance information and accountability: The case of Best Value. *Public Administration*, 80(4), 691-710.

Botituhe, N., Akib, H., & Gani, H. A. (2018). Strategy formulation through identification of asset management problem of the Gorontalo City government. *IOSR Journal of Humanities and Social Science (IOSR-JHSS), 23*(9), 17-22.

Bremer, L. L., Farley, K. A., & Lopez-Carr, D. (2014). What factors influence participation in payment for ecosystem services programs? An evaluation of Ecuador's SocioPáramo program. Land Use Policy, 36, 122-133.

Bridgman, P., & Davis, G. (2004). The Australian policy handbook (3rd ed.). New South Wales: Alien & Unwin.

Bridoux, F., & Stoelhorst, J. W. (2014). Microfoundations for stakeholder theory: Managing stakeholders with heterogeneous motives. *Strategic Management Journal*, 35(1), 107-125.

Burns, B. L., Barney, J. B., Angus, R. W., & Herrick, H. N. (2016). Enrolling stakeholders under conditions of risk and uncertainty. *Strategic Entrepreneurship Journal*, 10(1), 97-106.

Butler, J. R. A., Skewes, T., Mitchell, D., Pontio, M., & Hills, T. (2014). Stakeholder perceptions of ecosystem service declines in Milne Bay, Papua New Guinea: Is human population a more critical driver than climate change? *Marine Policy*, 46, 1-13.

Chemisto, M., & Rivett, U. (2015, November 8-10). A review of sector coordination and ICTs in multi-stakeholder environs of Uganda's rural water sector. Paper presented at the Ninth International Development Informatics Association Conference (IDIA2015), Nungwi, Tanzania.

Crane, A., & Ruebottom, T. (2011). Stakeholder theory and social identity: Rethinking stakeholder identification. Journal of Business Ethics, 102(Supplement Issue 1), 77-87.

Cooper, H. M. (1988). Organizing knowledge syntheses: A taxonomy of literature reviews. Knowledge in Society, 1(1), Article 104.

Dhakal, S. P., Mahmood, M. N., Wiewora, A., Brown, K., & Keast, R. (2015). Stakeholder engagement and asset management: A case study of the Gold Coast Airport, Queensland. In L. Ma, W. B. Lee, B. Choi & J. Mathew (Eds.), WCEAM 2012. Proceedings of the Seventh World Congress on Engineering Asset Management [Lecture Notes in Mechanical Engineering] (pp. 195-205). Cham: Springer.

de Beer, E., & Rensburg, R. (2011). Towards a theoretical framework for the governing of stakeholder relationships: A perspective from South Africa. Journal of Public Affairs, 11(4), 208-225.

- Demir, S. T., Bryde, D. J., Fearon, D. J., & Ochieng, E. G. (2015). Three-dimensional stakeholder analysis 3dSA: Adding the risk dimension for stakeholder analysis. International Journal of Project Organisation and Management, 7(1), 15-30.
- Eskerod, P., & Huemann, M. (2013). Sustainable development and project stakeholder management: What standards say. International Journal of Managing Projects in Business, 6(1), 36-50.

Eskerod, P., Huemann, M., & Savage, G. (2015). Project stakeholder management—Past and present. Project Management Journal, 46(6), 6-14.

Eyiah-Botwe, E., Aigbavboa, C., & Thwala, W. (2015). Managing construction stakeholders' for effective project delivery: A case of consultant quantity surveyors. Journal of Construction Project Management and Innovation, 5(2), 1296-1309.

Fassin, Y. (2012). Stakeholder management, reciprocity and stakeholder responsibility. Journal of Business Ethics, 109(1), 83-96.

Freeman, R. E. (1984). Strategic management: A stakeholder approach. Boston, MA: Pitman.

- Freeman, R. E. (2017b). Five challenges to stakeholder theory: A report on research in progress. In D. M. Wasieleski & J. Weber (Eds.), *Stakeholder management* (pp. 1-20). Bingley: Emerald Publishing Limited.
- Freeman, R. E., Dmytriyev, S. D., & Phillips, R. A. (2021). Stakeholder theory and the resource-based view of the firm. Journal of Management, 47(7), 1757-1770.
- Gaspar, A. F., & Mkasiwa, T. A. (2014). The use of performance information by local government stakeholders in Tanzania. Journal of Finance and Accounting, 2(3), 51-63.
- Gay, L. R., Mills, G. E., & Arasian, P. W. (2006). Educational research: Competencies for analysis and applications (8th ed.). Upper Saddle River, NJ: Pearson Merrill Prentice Hall.
- Gharai, P. R., Satapathy, I., & Das, B. (2021). Inculcation and replication of values in an organizational setting: The case of KIIT's stakeholders. Turkish Journal of Computer and Mathematics Education, 12(6), 4955-4965.
- Gilson, L., Erasmus, E., Borghi, J., Macha, J., Kamuzora, P., & Mtei, G. (2012). Using stakeholder analysis to support moves towards universal coverage: Lessons from the SHIELD project. *Health Policy and Planning*, 27(suppl_1), i64-i76.
- Glass, G. V. (1976). Primary, secondary, and meta-analysis of research. Educational Researcher, 5(10), 3-8.
- Goodfellow, T., & Huang, Z. (2021). Contingent infrastructure and the dilution of 'Chineseness': Reframing roads and rail in Kampala and Addis Ababa. EPA: Economy and Space, 53(4), 655-674.
- Grant, B., Dollery, B., & Kortt, M. (2011, October). Australian local government and community engagement: Are all our community engagement plans the same? Does it matter? (Working Paper No. 05-2011). Armidale, NSW: Centre for Local Government, University of New England.
- Green, E. (2013, August). The rise and fall of decentralization in contemporary Uganda (WIDER Working Paper No. 2013/078). Helsinki: The United Nations University World Institute for Development Economics Research (UNU-WIDER).
- Hall, M., Millo, Y., & Barman, E. (2015). Who and what really counts? Stakeholder prioritization and accounting for social value. Journal of Management Studies, 52(7), 907-934.
- Hanis, M. H., Trigunarsyah, B., & Susilawati, C. (2010, June 1-2). Public asset management framework for local governments: Opportunities and challenges for public asset managers. Paper presented at the Second International Postgraduate Conference on Infrastructure and Environment, Hong Kong, China.
- Hanis, M. H., Trigunarsyah, B., & Susilawati, C. (2011). The application of public asset management in Indonesian local government: A case study in South Sulawesi province. Journal of Corporate Real Estate, 13(1), 36-47.
- Harrison, J. S., & Bosse, D. A. (2013). How much is too much? The limits to generous treatment of stakeholders. Business Horizons, 56(3), 313-322.
- Harrison, J. S., Freeman, R. E., & de Abreu, M. C. S. (2015). Stakeholder theory as an ethical approach to effective management: Applying the theory to multiple contexts. *Revista Brasileira de Gestão de Negócios*, 17(55), 858-869.

Hawrysz, L., & Maj, J. (2017). Identification of stakeholders of public interest organisations. Sustainability, 9(9), Article 1609.

Hemingway, P., & Brereton, N. (2009, April). What is a systematic review? Retrieved from http://www.bandolier.org.uk/painres/download/whatis/Syst-review.pdf

Hoppe, T., Graf, A., Warbroek, B., Lammers, I., & Lepping, I. (2015). Local governments supporting local energy initiatives: Lessons from the best practices of Saerbeck (Germany) and Lochem (The Netherlands). Sustainability, 7(2), 1900-1931.

Huemann, M., Eskerod, P., & Ringhofer, C. (2016). Rethink !: Project stakeholder management. Newton Square, PA: Project Management Institute.

- Huemann, M., Weninger, C., de Oliveira, J. C., Filho, L. F. M. B., & Weitlaner, E. (2013). Experimenting with project stakeholder analysis: A case study. In G. Silvius, & J. Tharp (Eds.), Sustainability integration for effective project management (pp. 380-393). Hershey, PA: IGI Global.
- Hwang, B.-G., & Lim, E.-S. J. (2013). Critical success factors for key project players and objectives: Case study of Singapore. Journal of Construction Engineering and Management, 139(2), 204-215.
- Ismail, A. H., Saidin, N. F., Saad, S., Dangi, M. R. M., & Johari, R. J. (2019). Asset management practices: Malaysian government departments perspective. International Journal of Modern Trends in Business Research (IJMTBR), 2(8), 23-40.
- Jadad, A. R., Moher, D., & Klassen, T. P. (1998). Guides for reading and interpreting systematic reviews: II. How did the authors find the studies and assess their quality? Archives of Pediatric and Adolescent Medicine, 152, 812-817.
- Jensen, M. C. (2010). Value maximization, stakeholder theory, and the corporate objective function. Journal of Applied Corporate Finance, 22(1), 32-42.
- Kakumba, U. (2010). Local government citizen participation and rural development: Reflections on Uganda's decentralization system. International Review of Administrative Sciences, 76(1), 171-186.
- Karatas, A., & El-Rayes, K. (2015). Evaluating the performance of sustainable development in urban neighborhoods based on the feedback of multiple stakeholders. Sustainable Cities and Society, 14, 374-382.
- Kipkurui, M. H., & Obura, J. (2018). Effect of road assets management on performance of road agencies in Kenya. European Journal of Business and Innovation Research, 6(6), 1-13.
- Kindermann, G., & Gormally, M. J. (2013). Stakeholder perceptions of recreational and management impacts on protected coastal dune systems: A comparison of three European countries. Land Use Policy, 31, 472-485.
- Kuipers, B. S., Higgs, M., Kickert, W., Tummers, L., Grandia, J., & van der Voet, J. (2014). The management of change in public organizations: A literature review. Public Administration, 92(1), 1-20.
- Lederer, J., Ongatai, A., Odeda, D., Rashid, H., Otim, S., & Nabaasa, M. (2015). The generation of stakeholder's knowledge for solid waste management planning through action research: A case study from Busia, Uganda. *Habitat International*, 50, 99-109.
- Li, Q., Bao, H., Peng, Y., Wang, H., & Zhang, X. (2017). The collective strategies of major stakeholders in land expropriation: A tripartite game analysis of central government, local governments, and land-lost farmers. Sustainability, 9(4), Article 648.
- Lienert, J., Schnetzer, F., & Ingold, K. (2013). Stakeholder analysis combined with social network analysis provides fine-grained insights into water infrastructure planning processes. Journal of Environmental Management, 125, 134-148.
- Littau, P., Jujagiri, N. J., & Adlbrecht, G. (2010). 25 years of stakeholder theory in project management literature (1984-2009). Project Management Journal, 41(4), 17-29.
- Long, K., Wang, Y., Zhao, Y., & Chen, L. (2015). Who are the stakeholders and how do they respond to a local government payments for ecosystem services program in a developed area: A case study from Suzhou, China. *Habitat International*, 49, 1-9.
- Maier, C., Lindner, T., & Winkel, G. (2014). Stakeholders' perceptions of participation in forest policy: A case study from Baden-Württemberg. Land Use Policy, 39, 166-176.
- Mainardes, E. W., Alves, H., & Raposo, M. (2011). Stakeholder theory: Issues to resolve. Management Decision, 49(2), 226-252.
- Mainardes, E. W., Alves, H., & Raposo, M. (2012). A model for stakeholder classification and stakeholder relationships. *Management Decision*, 50(10), 1861-1879.
 Malik, A. A. M. (2017). The role of stakeholders related to the management of ecological function of urban green open space. Case study: City of Depok, Indonesia. IOP Conference Series: Earth and Environmental Science, 99, Article 012001.
- Masanja, C. Ř. (2018). Stakeholders perspectives on the effectiveness of local government authorities audit committees. Operations Research Society of Eastern Africa (ORSEA) Journal, 8(2), 41-57.

- Masuda, H., Kawakubo, S., Okitasari, M., & Morita, K. (2022). Exploring the role of local governments as intermediaries to facilitate partnerships for the Sustainable Development Goals. Sustainable Cities and Society, 82, Article 103883.
- McGrath, S. K., & Whitty, S. J. (2017). Stakeholder defined. International Journal of Managing_Projects in Business, 10(4), 721-748.
- Michels, A. (2012). Citizen participation in local policy making: Design and democracy. International Journal of Public Administration, 35(4), 285-292.
- Miles, S. (2011, June 7-8). Stakeholder definitions: Profusion and confusion. Paper presented at the EIASM 1st Interdisciplinary Conference on Stakeholders, Resources and Value Creation, Barcelona, Spain.
- Miles, S. (2012). Stakeholder: Essentially contested or just confused? Journal of Business Ethics, 108(3), 285-298.
- Mitchell, R. K., & Lee, J. H. (2019). Stakeholder identification and its importance in the value creating system of stakeholder work. In J. S. Harrison, J. B. Barney, R. E. Freeman, & R. A. Phillips (Eds.), *The Cambridge Handbook of Stakeholder Theory* (pp. 53-74). New York, NY: Cambridge University Press.
- Mubita, A., Libati, M., & Mulonda, M. (2017). The importance and limitations of participation in development projects and programmes. *European Scientific Journal*, 13(5), 238-251.
- Mulyana, W., & Suganda, E. (2017). Water governance for urban resilience: Analysis of key factors and the role of stakeholders in metropolitan area. *The Indonesian Journal of Planning and Development*, 2(1), 11-18.
- National Planning Authority. (2014, April). The local government development planning guidelines. Retrieved from http://npa.go.ug/wp-content/uploads/LG-PLANNING-GUIDELINES.pdf
- Ndolo, J., & Njagi, E. (2016). Balancing conflicting supply chain stakeholder interests: The big procurement practitioner's dilemma. Archives of Business Research, 4(6), 400-404.
- Ngwira, M. M., Parsa, A., & Manase, D. (2012). Effectiveness of property asset management in Scottish councils. Journal of Corporate Real Estate, 14(2), 105-120.
- Obicci, P. A. (2019). Physical asset management practices and quality service delivery in local governments in mid north sub-region of Uganda. International Journal of Social Sciences and Economic Review, 01(03), 73-79.
- Ogawa, R. T., & Malen, B. (1991). Towards rigor in reviews of multivocal literatures: Applying the exploratory case study method. *Review of Educational Research*, 61(3), 265-286.
- Okello, E. S., Nankumbi, J., Ruzaaza, G. N., Bakengesa, E., Gumikiriza, J., Arubaku, W., ... Matte, M. (2015). Gaps and gains from engaging districts stakeholders for community-based health professions education in Uganda: A qualitative study. *Perspectives on Medical Education*, 4(6), 314-322.
- Quinlivan, D., Nowak, M., & Klass, D. (2014). From accountability to assurance Stakeholder_perspectives in local government. Australian Journal of Public Administration, 73(2), 206-217.
- Ritonga, I. T., Clark, C., & Wickremasinghe, G. (2012). Assessing financial condition of local government in Indonesia: An exploration. Public and Municipal Finance, 1(2), 37-50.
- Roovers, G. J., & van Buuren, M. W. (2016). Stakeholder participation in long term planning of water infrastructure. Infrastructure Complexity, 3, Article 1.
- Safapour, E., Kermanshachi, S. & Kamalirad, S. (2021). Analysis of effective project-based communication components within primary stakeholders in construction industry. Built Environment Project and Asset Management, 11(2), 157-173.
- Sapapthai, S., Leelawat, N., Tang, J., Kodaka, A., Chintanapakdee, C., Ino, E., & Watanabe, K. (2020). A stakeholder analysis approach for area business continuity management: A systematic review. *Journal of Disaster Research*, 15(5), 588-598.
- Sarhadi, M., Hasanzadeh, S., & Hoseini, S. H. (2021). Stakeholder analysis in the feasibility process of projects: A structural evaluation of the power-oriented relationship. Project Management Journal, 52(4), 323-339.
- Schafer, J., & Zhang, Z. (2016). The role of stakeholders in municipal contracting out. Public Administration Quarterly, 40(4), 789-813.
- Schraven, D., Hartmann, A., & Dewulf, G. (2011). Effectiveness of infrastructure asset management: Challenges for public agencies. Built Environment Project and Asset Management, 1(1), 61-74.
- Schalk, J. (2017). Linking stakeholder involvement to policy performance: Nonlinear effects in Dutch local government policy making. American Review of Public Administration, 47(4), 479-495.
- Siriwardhane, P., & Taylor, D. (2014). Stakeholder prioritisation by Mayors and CEOs in infrastructure asset decisions. Journal of Accounting & Organizational Change, 10(3), 355-381.
- Siriwardhane, P., & Taylor, D. (2017). Perceived accountability for local government infrastructure assets: The influence of stakeholders. *Pacific Accounting Review*, 29(4), 551-572.
- Somjai, S., Rattamanee, K., Thongdonpum, K., & Jermsittiparsert, K. (2019). The stakeholder's pressure and environmental supply chain: Does the environmental training matter in Thai sports manufacturing firms? *Journal of Human Sport & Exercise*, 14(Supplementary Issue: Summer Conferences of Sports Science), S2247-S2261.
- Suškevičs, M., Tillemann, K., & Külvik, M. (2013). Assessing the relevance of stakeholder analysis for national ecological network governance: The case of the Green Network in Estonia. *Journal for Nature Conservation*, 21(4), 206-213.
- Strojny, J. & Jedrusik, A. (2018). Stakeholder analysis during a reorganization project in local government institutions Key methodological aspects. Marketing and Management of Innovations, 9(4), 372-381.
- Talley, J. L., Schneider, J., & Lindquist, E. (2016). A simplified approach to stakeholder engagement in natural resource management: The Five-Feature Framework. Ecology and Society, 21(4), Article 38.
- Tang, L., & Shen, Q. (2013). Factors affecting effectiveness and efficiency of analyzing stakeholders' needs at the briefing stage of public private partnership projects. International Journal of Project Management, 31(4), 513-521.
- Tengan, C., & Aigbavboa, C. (2017). Level of stakeholder engagement and participation in monitoring and evaluation of construction projects in Ghana. Proceedia Engineering, 196, 630-637.
- The Local Governments Act (https://molg.go.ug/publications/laws-and-regulations/).
- Tullberg, J. (2013). Stakeholder theory: Some revisionist suggestions. The Journal of Socio-Economics, 42, 127-135.
- Valentinov, V., Roth, S., & Will, M. G. (2019). Stakeholder theory: A Luhmannian perspective. Administration & Society, 51(5), 826-849.
- van der Lei, T. E., & Herder, P. M. (2011). A double analysis of stakeholder interaction in public infrastructure management. Facilities, 29(13/14), 563-576.
- Van Hecken, G., Bastiaensen, J., & Vásquez, W. F. (2012). The viability of local payments for watershed services: Empirical evidence from Matiguás, Nicaragua. Ecological Economics, 74, 169-176.
- Vitálišová, K., Murray-Svidroňová, M., & Jakuš-Muthová, N. (2021). Stakeholder participation in local governance as a key to local strategic development. Cities, 118, Article 103363.
- Wang, J., Ge, J., & Lu, Q. (2012, October 20-21). A review of stakeholder analysis. In ICSEM 2012. Proceedings of the 3rd International Conference on System Science, Engineering Design and Manufacturing Informatization (pp. 40-43). Piscataway, NJ: IEEE.
- Wegrzyn, J., & Wojewnik-Filipkowska, A. (2022). Stakeholder analysis and their attitude towards PPP success. Sustainability, 14(3), Article 1570.
- Weiss, J. W. (2003). Business ethics: A stakeholder and issues management approach (3rd ed.). Mason, OH: Thomson/South-Western.
- Whittemore, R., & Knafl, K. (2005). The integrative review: Updated methodology. Journal of Advanced Nursing, 52(5), 546-553.

Winn, M. I. (2001). Building stakeholder theory with a decision modeling methodology. Business & Society, 40(2), 133-166.

- Wojewnik-Filipkowska, A., Dziadkiewicz, A., Dryl, W., Dryl, T., & Bęben, R. (2021). Obstacles and challenges in applying stakeholder analysis to infrastructure projects: Is there a gap between stakeholder theory and practice? *Journal of Property Investment & Finance, 39*(3), 199-222.
- Yang, R. J. (2014). An investigation of stakeholder analysis in urban development projects: Empirical or rationalistic perspectives. International Journal of Project Management, 32(5), 838-849.
- Yang, J., Shen, P. Q., Bourne, L., Ho, C. M.-F., & Xue, X. (2011). A typology of operational approaches for stakeholder analysis and engagement. Construction Management and Economics, 29(2), 145-162.