

EFFECTS OF CENTRAL GOVERNMENT TRANSFERS TO LOCAL GOVERNMENTS ON THE IMPLEMENTATION OF UNIVERSAL PRIMARY EDUCATION IN KIBOGA DISTRICT LOCAL GOVERNMENT. A CROSS-SECTIONAL STUDY.

Henry Kakande*, Dr. Jean Bosco Binenwa (PHD).

Kampala University.

Page | 1 **Abstract.**

Background.

Achieving Universal Primary Education as goal number 2 of the 8 Millennium Development Goals under the UN Declaration of 2000 targeted to ensure that, by 2015, children everywhere, boys and girls alike, will be able to complete a full course of primary schooling. Therefore, the study intends to assess the effects of central government transfer to local government on the implementation of UPE in Kiboga district local government.

Methodology.

A cross-sectional study was employed and mainly used the quantitative research method which was supported by the qualitative research methods. Simple random sampling was done to select the study participants.

Results.

62% of the respondents were male, 34(53.9%) of them were aged (50-59) years, and up to 40% had secondary level education. It was strongly agreed by the respondents that schools receive conditional funds from central government (mean=4.45), most respondents strongly disagreed that funds are released based on needs assessment (mean= 2.37), several respondents disagreed that schools receive adequate conditional funds (mean= 2.37.), it was strongly agreed that schools conditional funds are received in time (mean= 4.45) and participants agreed that schools receive unconditional funds from Central Government (mean 4.22 strongly agreed).

“School management committees: These committees are statutory organs representing the Government at the school level and are supposed to give overall direction to the operation of the school” (Bukomro Sub-county first quarter 2021/22 Education Committee report 2022).

Conclusion.

The influence of government transfers on the implementation of UPE was based on Conditional and unconditional grant transfers.

Recommendation.

The Ministry of Finance Planning and Economic Development in consultation with the Ministry of Education should review their guidelines and give school management committees more discretionary powers to budget and spend the money depending on the local needs of the school.

Keywords: *Central government transfer, universal primary education, Kiboga local government.*

Submitted: 2024-01-18 **Accepted:** 2024-10-17

Corresponding Author: *Henry Kakande**

Kampala University.

Background.

The National Development Plan (NDP II) points out developing human capacity through education and health as a key aspect of addressing poverty using a decentralized approach characterized by Pro-poor policies that increase government spending in a pro-poor manner, for example, fiscal policies that allocate funds for improved delivery of education services from which the poor benefit (GOU, 2019). Kiboga District Local Government operates within the legal framework; the constitution, the LGA other laws of Uganda. Article 176 of the 1995 Constitution which provides for the local government system of Uganda and the principles of the system there under, stresses

decentralization as a principle applying to all levels of Local Government and in particular from higher to lower local governments units to ensure peoples’ participation and democratic control in decision making. Similarly, under Article 191, the fiscal decentralization articulated with local governments empowered to levy and appropriate taxes. Article 193, goes further to indicate the different forms of grants that are appropriated by parliament and extended transfers to government units including local governments in the form of conditional and unconditional grants which are further allocated, appropriated by respective local government councils and utilized for funding of decentralized services key among them being

Original Article

primary education in local governments. Here grants are further categorized as conditional grants for payment of school staff salaries as well as capitation grants for the provision of scholastic materials, co-curricular activities, school management, and decentralization (UPE guidelines-2008).

Page | 2

Article 193 (3) of the Constitution of the Republic of Uganda and Section 83 (3) of the Local Government Act Cap 243 provide 'conditional grant shall consist of monies given to local governments to finance programs agreed upon between Government, and local governments and shall be expended only for purposes for which it was made within conditions agreed upon' 'The above condition requires the expenditure of the conditional grants by conditions agreed upon and this necessitates Local Governments to interface with sector Ministries to agree upon programs and conditions. UPE capitation grant is extended to the local governments as a conditional grant and is utilized strictly by the Poverty Action Fund (PAF) general guidelines for planning and operation for conditional grants issued by the Ministry of Finance, Planning Economic Development. Spending of capitation grants in primary schools is distributed as follows: 50% on instructional materials; 30% on co-curricular activities (sports, clubs, etc.); 15% on school management (school maintenance, payment for utilities such as water and electricity); and 5% on school decentralization (MOES, 2008).

Specific to the context of UPE implementation, Kiboga District has the mandate to control education services within her jurisdiction. The district is implementing UPE as one of the key decentralized government programs (District Development Plan 2016-2021). The division and school-level actors are mandated by the central government with authority over resource management at the school level for example paying teachers' salaries, teacher hiring, and firing. The Central Government in the current UPE system has maintained the central role of management of UPE for efficiency and equity, especially by setting standards, textbook production, teacher training, and provision of funds (MOES, 2008). With a total of 32 councilors who constitute its councils, 87 Government Aided Primary Schools, and 832 teachers on a government payroll, The district is beneficiarily from several grants from the central government in the form of transfers which include; DDEG, UNCG, PHC, SFG, UPE, school facilitation grant, capitation grant and development grant for the provision of school infrastructure which is fully appropriated by the council as a body mandated under the LGA, Cap 243 (Council Minutes for May 2019).

Kiyaga-Nsubuga (2009) asserts that unconditional grant determination is based on population and size to allow local governments to enjoy discretionary powers, in resource allocation in pursuit of their respective development objectives. However, local governments are required to give priority in allocation to the five Program Priority Areas (PPAs) of government, namely primary

education, primary health care, agricultural extension, feeder roads, and safe and clean water (NDP III). Despite GOU enshrining the issue of providing unconditional grants to LGs under the constitution, no study has been conducted on how such grants affect the implementation of UPE in Kiboga District. Therefore, the study intends to assess the effects of central government transfer to local government on the implementation of UPE in Kiboga District Local government.

Methodology.

Research Design.

The study utilized a cross-sectional survey design since the study intended to study the phenomena at a particular point in time relying on the views of different categories of stakeholders. Similarly, Levin, (2006) observes that cross-sectional studies are appropriate for conducting studies at a particular point in time. In terms of approach, the study mainly used the quantitative research method which was supported by the qualitative research methods. The quantitative methods allowed the collection and analysis of data; and tested hypotheses while the qualitative methods provided an in-depth understanding of fiscal decentralization and UPE implementation (Creswell, 2011).

Study Area and Population.

According to Asiamah, et al. (2017), a Research population is a group of individuals sharing one or more characteristics of interest to which findings are attributed either by attributing them to specific or all participants. The study targeted a population of 71 respondents comprising 6 district Technical Planning Committee Members, 5 Sub-County Executive Committee members, 6 Sub-County Technical Planning Committee Members, 6 head teachers 48 School Management Committee Members. The choice of these categories of respondents was based on the fact that they are informed about the study given the role they play in local revenue collection and budgeting for primary schools in Kiboga district. Particularly School Management Committees are targeted as the main respondents given that they are the school operations and take the lead in the budgeting of the revenues collected and received from the central government. Hence, they are better placed to inform the study on the linkage between fiscal decentralization and the implementation of UPE. The other categories are key informants who by their monitoring and oversight role on fiscal decentralization operations and implementation, they are better placed to provide a holistic view on the issues under investigation.

Sampling Techniques.

According to Hamed, (2017), the sample size is crucial for any study where the goal is to make inferences about a population from a sample and to generalize and avoid sampling errors or biases, a sample size needs to be of

Original Article

adequate size. For the sample size for the School Management Committee, the main respondents were selected using Krejcie sample size determination. The table was suitable for the study since it readily provides sample sizes for specific population ranges which are statistically considered adequate to generate inferences that

can be generalized to the study population at an acceptable level of statistical significance. With the study population of 48 School Management Committees from whom data was collected to test the hypotheses, Krejcie and Morgan's table provided a sample size of 48 respondents which were hence used in the study.

Table: sample size and selection

Categories of respondents	Target population	Sample size	Sampling method
District Technical Planning Committee	6	4	Purposive sampling
Sub-county Executive Committee	5	3	Purposive sampling
Sub-county Executive Committee	6	4	Purposive Sampling
Headteachers	6	4	Purposive sampling
School Management Committee Members	55	48	Simple random sampling
Total	71	63	

Source: *Primary Data, (2022)*

It was important to note that the sample size for qualitative methods does not matter since the findings do not bear statistical implications. The aim was not to represent the size of the population but rather the different attributes of the population (Creswell, 2011; Maxwell, 2013; Patton, 2015). Given this, 4 District Technical Planning Committee, 3 Sub-county, 4 Executives, 4 Headteachers, and 48 School Management Committee members were selected as representatives. **Sampling**

Methods.

Simple random sampling was used to select School Management Committee members who were the main respondents. This sampling method was appropriate since it allowed an equal chance for every respondent to be selected and allowed quantitative analysis to test the hypotheses. Specifically, the rotary method recommended by Amin (2002) was applied to selected respondents without bias.

Purposive sampling was used to select key informants to serve as participants in the study. Purposive sampling is a scientific sampling technique that involves the selection of cases with bias to particular criteria (Creswell,2011; Maxwell,2013; Patton, 2015). This sampling technique does not aim to adequately represent the size of the population but rather includes those cases that are more likely to provide useful information based on the attributes of the population understudy. Given this argument, purposive sampling was used to select district and sub-county Technical Planning Committees, sub-county Executive Members, and Headteachers.

Data Collection Methods.

In view of the quantitative and qualitative approach to the study and the need to collect quantitative and qualitative data, questionnaire surveys and interviews were used as quantitative and qualitative data collection methods respectively.

Questionnaire Survey.

Questionnaires were employed to collect data from the School Management Committee members acting as the main respondents. The questionnaire was taken to respondents who were asked to fill them and picked by the researcher at a convenient time. The choice to use a questionnaire survey was premised on its ability to gather quantitative data for analysis to test the hypotheses under study.

Interview.

Interviews were used to gather depth information to provide a comprehensive understanding of the study phenomena as recommended by Creswell, (2011). The interviews were face-to-face. The interviews were kept short to avoid boring the interviewee and were guided by the main researcher who also probed the respondents. A research assistant was engaged to aid in taking notes and recording the proceedings for reflection during transcription.

Data collection instruments.

Questionnaires and interview guides were used to collect quantitative and qualitative data respectively.

Questionnaire

A closed-ended questionnaire was used to capture the views of respondents regarding fiscal decentralization on one hand and UPE implementation on the other. The views of respondents were placed on a Likert scale of 1 to 5 [5=strongly agree, 4=agree, 3 =not sure, 2=disagree, 1=strongly disagree] reflecting what was done under fiscal decentralization, the practices as well as the status of UPE performance. The questionnaire was structured into 3 sections. The first section captures respondents' information. The second section captures respondents' views on fiscal decentralization while the third section

Original Article

captures respondents' views on UPE implementation. The questions were designed to capture data on the specific constructs in the conceptual framework earlier provided in the chapter.

Interview guide.

The interview guide was used to guide the interviews. The interview guide was developed with open-ended questions which according to Creswell (2014) provide in-depth information. The interview guide was structured into three substantive sub-sections the first sub-section respondents. This Cond sub-section explored the fiscal decentralization aspects of central government transfers. Local revenue and budgeting and how they affect implementation. The interview guide was structured in English based on the conceptual perspectives of fiscal decentralization and UPE implementation.

Validity and reliability.

For quantitative methods, Saunders et al (2009) observe that the validity of instruments is concerned with the extent to which questionnaire and interview guides measure what they are intended to measure. A pilot study was conducted to test the content validity index, which according to Creswell (2009) should be above 0.5 for the to be valid. During the pre-test, the questionnaire was subjected to rating the relevance of the questions by three subject matter experts. The content validity index of the questionnaires was computed from the scores using the formulae below.

C.V. I = Number of items rated relevant
Total number of items

The CVI of at least 0.7 for all the questions (1967), cited by Kent (2001) indicates that the instrument was valid for data collection. In other words, the questionnaire measures what they are intended to measure. Below the recommended threshold, the questions were revisited to ensure they measure the constructs of interest, they are clear and exhaustive. The test was repeated after the review of the questions until positive results were obtained.

Reliability is the consistency of results measured with the instrument (Leedy & Ormrod, 2010). The internal consistency was measured using the Cronbach's alpha statistic. Using the test-retest method and correlation of the results from the test and re-test, Cronbach's alpha coefficients were estimated in SPSS. The Cronbach alpha coefficient was estimated for each of the variables and overall. A coefficient of at least 0.7 indicated that the instrument was reliable according to Yin, (2011).

For qualitative methods, methods recommended by Brink (1993) and Creswell (2013) about ensuring interpretive validity, theoretical and trust fullness applied. To ensure interpretive validity which resultantly enhances the trustfulness of the data, the measure was taken to ensure that the interpretations reflect the participants' perspectives, not the researcher's. To realize this, the data analysis was exposed to an expert reviewer who was inadequately knowledgeable about the subject matter and context. Trust

fullness of the data and results enhanced by ensuring a clear and precise presentation of methods with adequate justification. To safeguard against informant bias which potentially hinders trust fullness of data and results, all informants' first consent to being in a state of good health, and comfortable for the discussion on the issues under interviews were kept short convenience of the key informants.

Procedure of Data Collection.

After a successful proposal defense, a letter was obtained from the School Research Committee of Kampala University and presented to the Technical Head of Kiboga district requesting permission to conduct the study in the selected schools. After authorization at the district level, consent was obtained from participants, and a schedule for distributing questionnaires and conducting interviews was drawn. Based on the schedule agreed upon with each respondent, data collection was rolled out.

Data Analysis.

Given the quantitative and qualitative data collected, data analysis consistently made use of quantitative and qualitative techniques.

Quantitative Data Analysis.

A two-stage analysis procedure was employed to analyze data obtained using questionnaires. After entry in PSS, descriptive statistics were first obtained to understand the percentage distribution of responses for each variable. This analysis also helped to understand whether the distribution can allow inferential analysis to test the study hypotheses or the nature of the quantitative model to fit. The second stage entailed inferential analysis to test the study hypotheses. Specifically, correlation and regression analysis were employed respectively to test the relation between the variables to assess the effect of fiscal decentralization on UPE implementation. The analysis was conducted in SPSS. The choice for regression analysis was based on its ability to test the significance of the effect as well as predict the magnitude of the effect of fiscal decentralization on UPE implementation.

Qualitative Analysis.

Hand-written notes from the interview were transcribed by typing into Microsoft Word. The data was subjected to thematic analysis which generated recurrent themes in the text. Verbatim patterns from interviews were derived from the objectives of the study and based on the key themes and phrases. They used to build arguments to explain the quantitative findings. Finally, the emerging themes were coded and general trends were drawn (Creswell, 2014).

Ethical Consideration.

The nature of this research study indicated the existence of some potential ethical problems in the areas that are related

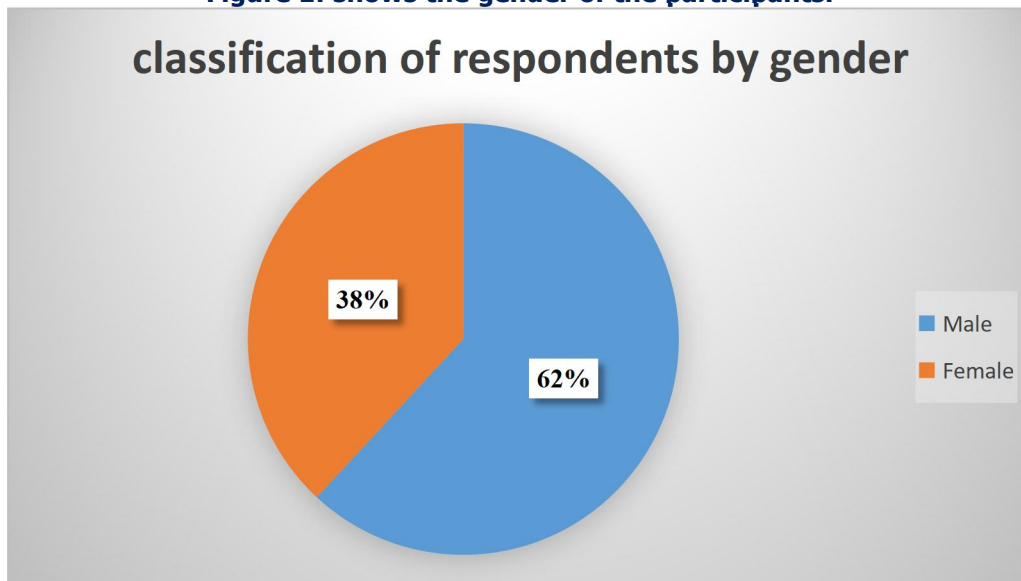
Original Article

to the maintenance of confidentiality, disclosures, avoidance of false or deceptive statements, institutional approval, and informed consent to research inducements for research participation and reporting of research results. All responsible precautions were taken regarding the collection of primary data and reporting of the results. In addition, the researcher knew the limit of confidentiality under an ethical code of conduct that makes every attempt to keep private and confidential the identities of all the respondents. As a result, the researcher informed

respondents that the face-to-face information to be provided by the respondents was for research purposes only, and was treated with strict confidence. This ensured the protection of privacy and confidentiality, the dignity and welfare of all participants particularly the community of Kiboga District.

Results.
Demographic Characteristics

Figure 1: shows the gender of the participants.



Source: Primary data (2022)

Figure: shows that the majority of the respondents represented by 62% were male respondents whereas 38% of the respondents were found to be females implying that from the education sector under UPE in Kiboga district

majority were male respondents. Further, considering gender in this study was important because, in the education sector, there is no gender discrimination.

Table 2: Classification of respondents by marital status

Responses	Frequency	Percentage
Widowed	3	5
Married	35	56
Single	20	31.1
Separated	5	7.9
Total	63	100

Source: Primary data (2022)

Table 2: indicates that the majority of respondents represented with 56% were found married these were followed by 31.1% of respondents who were found single whereas 7.9% of respondents revealed that they had separated from their partners and lastly 5% of respondents were widowed. From the result, the majority of respondents having found married implies that they were

mature people with enough experience in dealing with fiscal decentralization duties. In addition, married respondents from the study area had families, and children were seen as the vital reason why they needed to exercise a high level of competence in fiscal decentralization because some of these respondents' children were under the UPE program.

Table 3 Classification of respondents by age

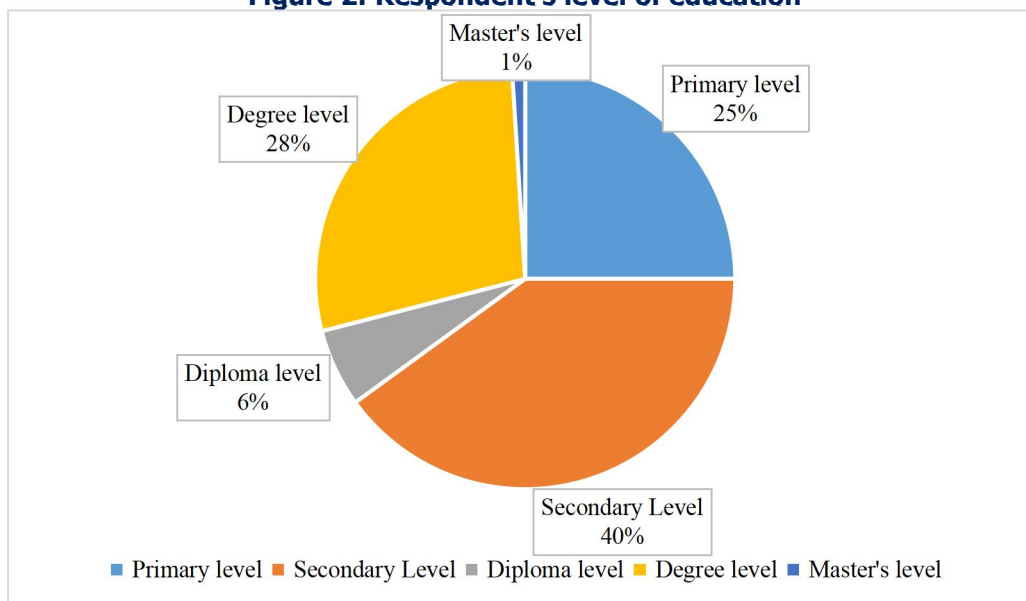
Responses	Frequency	Percentage
20-29	10	15.8
30-39 Years	03	05
40-59 Years	06	9.5
50-59 Years	34	53.9
60 and above Years	10	15.8
Total	63	100

Source: Primary data (2022)

Table 3 shows that the biggest percentage represented by 53.9% revealed that they were 50-59years, 15.8% of the respondents said they were 60 years and above, 15.8% were 20-29 years also 9.5% of the respondents said they were between 40-49 years and lastly 5% of the respondents revealed that they were between 30-39 years. Results from

the field show that the majority of the respondents were mature people, this implies that they had enough experience in fiscal decentralization issues which enhances the smooth operation of UPE programs in the Kiboga district.

Figure 2: Respondent's level of education

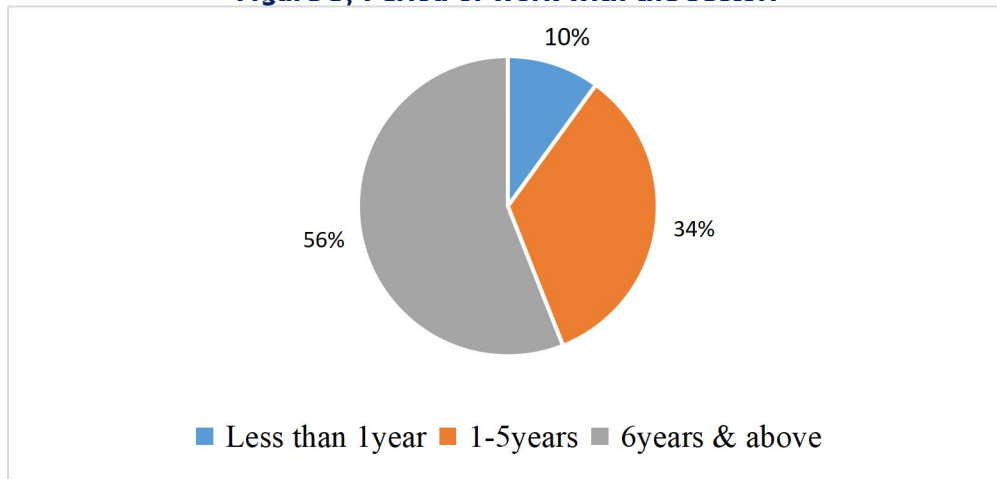


Source: Primary data (2022)

Figure 2 shows that the biggest percentage of the respondents represented by 40% had secondary level education followed by 28% of the respondents found with degrees in different fields whereas 1% of the respondents had master's degrees, 6% of the respondents had diplomas in different fields and lastly 25% of respondent were

primary level dropouts. Results from the field show that the biggest percentage were secondary school leavers followed by graduates this means that they are educated which guarantees proper implementation of UPE programs because officials from Kiboga district have enough expertise to administer the fiscal duties at the district.

Figure 3; Period of work with the sector.

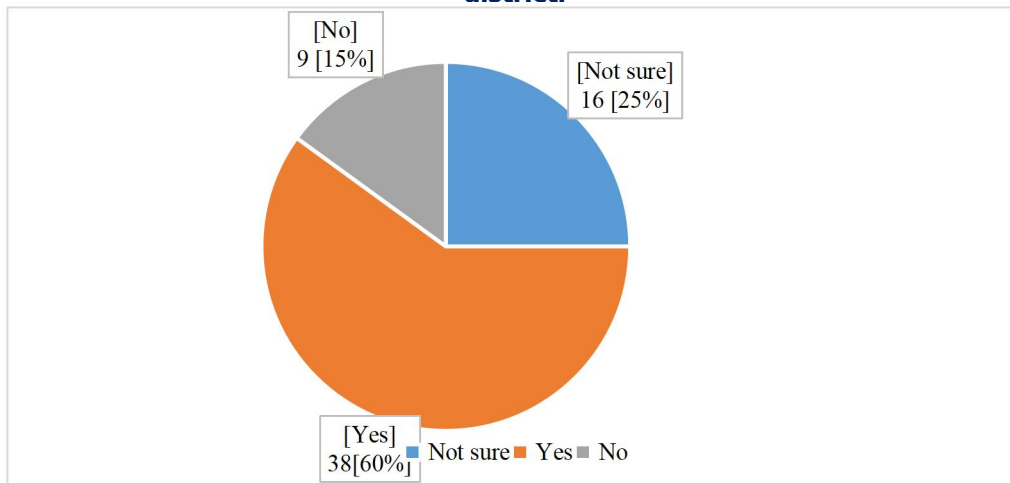


Source: Primary data (2022)

Figure 3 shows that the biggest percentage of the respondents represented by 56% were found to have worked in the education sector for a period of 6 years and above whereas 34% of the respondents had worked in the education sector between 1-5 years and lastly 10% of the

respondents said they had worked with the education sector for less than a year. The results imply that respondents had enough experience while working with the education sector as far as how fiscal decentralization contributes to the UPE programs in Kiboga district.

Figure 4: Awareness of the contribution of fiscal decentralization on UPE programs in Kiboga district.



Source: Primary data (2022)

Figure 4 shows that the biggest percentage of the respondents represented by 60% revealed that they were aware of the contribution of fiscal decentralization on UPE programs in the Kiboga district whereas 25% of the respondents revealed that they were not sure of the

contribution of fiscal decentralization on UPE programs in Kiboga district and lastly surprisingly 15% of the respondents said they did not know the contribution of fiscal decentralization on UPE programs in Kiboga district.

Table 4: Effect of Central Government Transfers to Local Governments on Implementation of UPE in Kiboga District Local Government

	Statement	Mean	Std. Dev	Response mode
C1.	My school receives conditional funds from the central government	3.45	1.23	Agree
C2.	Funds are released based on needs assessment	2.37	1.50	Disagree
C3.	My school receives adequate conditional funds	2.37	1.65	Disagree
C4.	The conditional funds are received on time	4.45	2.32	Strongly agree
C5.	My school can change and utilize the funds as so wish	2.72	1.65	Not sure
C6.	My school receives unconditional funds from the Central Government	4.22	2.71	Strongly Agree
C7.	My school receives adequate unconditional funds	2.16	1.09	Disagree
C8.	My school receives unconditional funds on time	4.10	2.01	Strongly agree
C9.	There is flexibility in utilization of the unconditional funds from the Central Government.	2.60	1.91	disagree
	Average mean	3.16		

Source: Primary data, (2022)

Table 5: Interpretation guide

5–4.21	Strongly agree
4.20–3–41	Agree
3.40–2.61	Not sure
2.60–1.81	Disagree
1.80–1	Strongly disagree

UPE conditional funds.

Sources have revealed that government-aided schools under the Universal Primary Education (UPE) and Universal Secondary Education (USE) program, will receive just 50% of the capitation grant expected for the third term. The development, according to sources, will affect at least 13,692 schools. According to recent statistics by the education ministry, there are 12,431 primary schools under UPE program and 1,261 secondary schools under USE. However, with the recent commissioning of new seed secondary schools, the number could have increased. The results shown in the table reveal that respondents strongly agreed that schools receive conditional funds from the central government (mean=4.45, strongly agreed). Views from one official in Kiboga

“Government-aided schools under the Universal Primary Education (UPE) and Universal Secondary Education (USE) program, will receive just 50% of the capitation grant expected for third term. The development, according to sources, will affect at least 13,692 schools. According to recent statistics by the education ministry, there are 12,431 primary schools under UPE program and 1,261 secondary schools under USE. However, with the recent commissioning of new seed secondary schools, the number could have increased” (Circular on the release of UPE and USE for 3rd term by the Ministry of Finance 2022).

UPE funds assessment.

From the annual UPE assessment reports, 60 percent of the UPE targets of providing facilities and resources to enable every child to enter school, ensure completion of the primary cycle, make education equitable, and affordable, and reduce poverty have been delivered. Respondents from the field strongly disagreed that funds are released based on needs assessment as represented with (mean= 2.37, disagree). One sub-county official had this to say;

“In this sector, even if you came from heaven to achieve maximum efficiency, results can only improve between five to 10 percent. Without improving financing to the education sector to deal with the critical issues, it is going to be difficult for anyone, even if you change permanent secretaries a million times, to achieve the desired learning outcomes,” *“Since we don’t have enough resources, we focus on basic education to make sure people have numeracy, literacy, critical thinking, and problem-solving skills”* (Sub-county Executive Committee Report, 2022).

Respondents disagreed that the school receives adequate conditional funds as follows (mean 2.37, disagreed). Conditional cash transfer (CCT) programs to increase primary school enrollment and attendance among low-income households have been shown to benefit children and households, but to date, little is known about who joins such programs. Respondents revealed that the conditional funds are received in time (mean 4.45, strongly agreed). The government has increased yearly funding to Universal Primary Education (UPE) from Shs7, 000 to Shs10, 000

Original Article

per pupil with effect from July this year 2022. “This is just the beginning, more funds will be allocated to help us deal with the challenges in the education sector,” (District Education Officer, Kiboga).

UPE funds utilization

Page | 9

In Uganda, the poor performance of Universal Primary Education (UPE) schools has partly been blamed on the ineffective utilization of UPE funds disbursed by the government. However, an analysis on whether schools can change and utilize the funds as so wish was as follows; (mean=2.72, Not sure). One of the head teachers from Kiboga district revealed;

“The government introduced the capitation grant to UPE schools to replace fees paid by parents that were scrapped. However, parents with children in public schools contribute some little funds agreed upon to support the feeding of their children. According to one of the head teachers in Kiboga district, it is part of this money raised from the parents that they use to buy some of the urgent things as they wait for the capitation grant. All schools benefiting from the capitation grant are expected to use the funds on purchasing scholastic materials (taking 35%), Administration (10%), emergency expenditure (20%), co-curricular activities, and school management (15%). And contingency. The school operations are affected by the delays of the capitation grant, however, noting that they have hope that the government will be releasing the funds anytime. “Since we started the term we have not received the capitation and what we know is that our leaders from Kiboga district are working on it,” (head teachers, 2022).

UPE funds from the central government

The capitation grant is an annual contribution by the government toward the education of learners. Over the years, educationists and policymakers have been calling on the government to increase the capitation grant due to the heavy expenditures made by schools. Due to low funding, some schools, most especially those in urban areas, started collecting additional fees dubbed PTA fees to finance their needs. According to guidelines, school expenditures that are eligible for the UPE capitation grant include instructional and scholastic materials (35 percent), co-curricular activities (20 percent), school management (15 percent), Administration (10 percent), and contingency expenditure (20 percent). Respondents on whether schools receive unconditional funds from the Central Government were as follows (4.22 strongly agreed). Views from a district education official Kiboga had this to say;

“The ministry has also injected Shillings 3.96 billion into the long-forgotten inspection, supervision and monitoring department. With these funds coming, the authorities at the education ministry think that this function will be revived. Over the years, inspectors of schools have been decrying challenges that hindered them from carrying out routine

school inspections. Failure by the inspectors to work effectively has led to a lack of monitoring and supervision in schools thus encouraging the sprouting of schools that are operating illegally with many other unacceptable things being done freely in school”. (Mid academic year district education report,2022).

Also, whether schools receive adequate unconditional funds was as follows (a mean of 2.16 disagreed). The government has not been increasing the funds to cater to local governments of the years to cater for the increasing number of districts over the years.

The local government’s share of the national budget has been irregular over time. District leaders say this figure is too small to cater to all the work they do. The Government gives districts quarterly conditional grants, unconditional grants, and local revenue. However, most of the funds sent to districts are fixed. Conditional grants are fixed to recurrent development, such as supporting UPE, USE, and primary healthcare programs. Unconditional grants were initially supposed to be spent on projects decided on by the districts. They constitute about 40% of the disbursements. Responses on whether to receive unconditional funds in time were as follows (mean 4.10 strongly agreed)

Flexibility in utilizing UPE funds.

Government: Improving physical infrastructure like classrooms, meeting the cost of tuition, providing textbooks and other instructional materials, and teacher training. Parents: Provide scholastic materials (exercise books and pens), uniforms, and meals for their children. Parents are also supposed to provide labor for the construction of teachers’ houses, classrooms, latrines, and other school facilities. Local authorities: Ensure that all UPE funds releases reach schools promptly and are used for the intended purposes. Respondents on whether there is flexibility in the utilization of the unconditional funds from the Central Government were as follows (mean=2.60 disagree).

“The sub-county chiefs, according to the guidelines, represent the chief administrative officers at the sub-county level and are supposed to make regular visits to schools, implement local government bylaws on UPE, and keep records of both pupils and teachers. School management committees: These committees are statutory organs representing the Government at the school level and are supposed to give overall direction to the operation of the school” (Bukomro Sub-county first quarter 2021/22 Education Committee report 2022).

Pearson Correlations

Pearson Correlations was derived by assessing the degree of variations in the independent variable (fiscal decentralization) and the dependent variable (implementation of UPE).

Table 6: Correlation analysis between fiscal decentralization and implementation of Universal Primary Education

		Fiscal decentralization	Implementation of UPE
Fiscal decentralization	Pearson Correlation	1	.703
	Sig. (2-tailed)		.000
	N	63	63
Implementation of UPE	Pearson Correlation	.703	1
	Sig. (2-tailed)	.000	
	N	63	63

A strong positive relationship ($r=.703$, $p<0.01$) was established because .703 is close to 1, with a p-value of 0.000 which is less than 0.01 implying that a positive relationship that was significant at 0.01 level existed between fiscal decentralization and implementation of Universal Primary Education in Kiboga district. Therefore, an alternative hypothesis (H_1) was retained and it was concluded that there was a significant relationship between fiscal decentralization and implementation of Universal

Primary Education in Kiboga district. Results further imply that the more effective fiscal administrative procedures are put in place the better the implementation of Universal Primary Education in Kiboga district would be achieved.

Multi-linear regression of fiscal decentralization and implementation of Universal Primary Education in Kiboga district.

Table 7: Multi-linear regression of fiscal decentralization and implementation of Universal Primary Education in Kiboga district

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.349	.256		5.278	.000
	LG Budgeting	.001	.085	.001	.013	.989
	Central Government transfers to LG	.157	.060	.190	2.621	.009
	Local revenue collection	.272	.052	.355	5.280	.000

$R = .451$, $R^2 = .203$, $Adj. R^2 = .191$, $p < 0.05$, 0.01

Central Government transfers to Local governments.

The multi-linear regression results in Table 14 show that a one-unit increase in Central Government transfers to Local governments results in a 19% increase in the implementation of Universal Primary Education in Kiboga district ($\beta=.190$, $P=0.009<0.05$). The relationship was statistically significant at 5%. The weak Central Government transfers to Local governments significantly contribute to the implementation of Universal Primary Education in Kiboga district when other factors in the model are held constant. This implies that more Central Government transfers to Local governments are perfectly put into practice the more the implementation of Universal Primary Education in the Kiboga district. The relationship was statistically significant at 5%.

Discussion

Effect of Central Government Transfers to Local Governments on Implementation of UPE in Kiboga District Local Government.

The results confirmed that schools in the Kiboga district receive conditional funds from the central government. The findings were Millennium Village Projects (MVPs) where states and local governments apply and receive funding annually in agreement with Okere, (2016) who asserts that Conditional Grant Schemes (CGS) have their roots in the United Nations Federal Government share of Debt Relief Gains. According to the MDGs CGS Implementation Manual, the program is intended to ensure access to funds to States and local governments provided they meet eligibility criteria, and such funds are intended for

Original Article

projects/programs within States, and local government priorities in line with the objectives of the MDGs. Respondents also revealed that the conditional funds are received on time among schools in the Kiboga district. The findings are in line with Kiyaga-Nsubuga (2009) who present that Conditional grants are utilized on specific programs, and their size, access, and utilization are supposed to be agreed upon between the government and the relevant local government although there seem to be persistent complaints of levels of the grants mismatch between the magnitude of the decentralized services local governments are burdened with, and the very limited conditional fiscal transfers from the Centre to fund those services.

Further to note, it was found out that schools in the Kiboga district change and utilize the funds according to their wish irrespective of the guidelines. According to the (MOES, 2008) UPE capitation gratis is extended to the local governments as a conditional grant and is utilized strictly by the Poverty Action Fund (PAF) general guidelines for planning and operation for conditional grants issued by the Ministry of Finance, Planning and Economic Development. Spending of capitation grants in primary schools is distributed as follows: 35% on instructional materials; 20% on co-curricular activities (sports, clubs, etc.); 15% on school management (school maintenance, payment for utilities such as water and electricity); 10% on school administration and contingency. However, the study revealed that the above percentages are not followed by the schools as expected.

According to the field results, schools in the Kiboga district receive unconditional funds from the Central Government. The findings were in line with Kiyaga-Nsubuga (2009) who asserts that unconditional grant determination is based on population and size to allow local governments to enjoy discretionary powers, in resource allocation in pursuit of their respective development objectives. However, local governments are required to give priority in allocation to the five Program Priority Areas (PPAs) of government, namely primary education, primary health care, agricultural extension, feeder roads, and safe and clean water (NDP III).

Conclusion.

There are several likely explanations for the lack of effect of UPE on years of primary school attainment. First, the increase in enrollment when UPE was enacted overwhelmed the existing education system and infrastructure in terms of resource availability, capacity, and teachers, concerning both quality and quantity.

Secondly, dropout rates were high, and overcrowding may have pushed some students out of school or resulted in parents putting their children to work at home. Moreover, for some households, opportunity costs may have been too high, especially since primary education was not compulsory.

Recommendations.

Review of the capitation grant expenditure guidelines, according to the field findings, the general guidelines on planning and operation for capitation grants issued by the Ministry of Finance, Planning, and Economic Development on Spending of capitation grants in primary schools, as:35% on instructional materials; 20% on co-curricular activities 15% on school management, 10% on school administration and contingency are no longer applicable schools spend funds according to their needs or priorities. Therefore, the Ministry of Finance Planning and Economic Development in consultation with the Ministry of Education should review the guidelines and give school management committees more discretionary powers to budget and spend the money depending on the local needs of the school.

The Ugandan government under the Ministry of Education and Sports should introduce development funds under the management of the school management committee on top of the capitation grant to cater for capital projects in schools mainly for minor school renovations and pit latrine construction since the current capitation grant guidelines don't allow expenditure on construction and it is always very little. This will help to improve the face of many schools that are in a sorry state to the extent that some schools don't have even an average pit latrine.

Creating smooth communication among units in the district between DEO, schools, and PTA members. School management Committee members should be properly oriented about their organization's structure, policies, and practices; and about their jobs and relationships with others. Proper coordination among units in the DEO office should be created, and head teachers and PTA members should receive proper support and guidance from their superiors. District and Sub-county leaders should evaluate and monitor the performances of schools regularly and PTA members should have regular meetings rather than meeting only when needs arise;

Acknowledgment.

First and foremost, I thank the Almighty God for his love and grace who has given me the strength, wisdom, knowledge, protection, and provision in all situations. Were it not for God, I would have been completely lost and therefore I always praise and say thanks. To him, I give the Glory.

I am greatly indebted to my wonderful supervisor Dr. Jean Bosco Binenwa He was always ready to provide me with his valuable and constructive suggestions that enabled this report to run smoothly, for guiding me through every step of the dissertation and providing me direction and insight on numerous occasions during the course of this work.

Special thanks to my family members for their encouragement and prayers. Special thanks to my colleagues, my friends especially those who encouraged and pushed me to go on and study. I acknowledge them for their moral and physical support. Special thanks to my

Original Article

research Assistant who played a vital role in data collection, and friends for their total support during classes, presentations, and research period. I once again thank all, including the categories not mentioned above, who encouraged and contributed to the completion of this work.

List of abbreviations.

CCT:	Conditional Cash Transfer
CGS:	Conditional Grant Schemes
DDEG:	Discretionary Development Equalization Grant
LGA:	Local Government Amendment
NDPII:	National Development Plan
PAF:	Poverty Action Fund
PHC:	Primary Health Care
PPAs:	Program Priority Areas
SFG:	School Facilities Grant
UN:	United Nations
UPE:	Universal Primary Education
PTA:	Parents Teachers Association.

Source of funding.

The study is not funded.

Conflict of interest

The authors declare no competing interest.

Authors biography.

Henry Kakande is a student of a master's degree in public Administration and Management. Kampala University.

Dr. Jean Bosco Binenwa (PHD). Is a lecturer at Kampala University.

References.

1. Kiyaga Nsubuga, J. (2009). Local Governance and Local Democracy in. (2), 26-43. Levin, K. <https://doi.org/10.5130/cjlg.v0i2.1006>

- A. (2006). Study design III: Cross-sectional studies.24-25. <https://doi.org/10.1038/sj.ebd.6400375>
2. Okere, A. &K. O. (2016). Nigeria's Conditional Grants Scheme in the Light of the Sustainable Development Goals (SDGs): Lessons and Policy Options in a Post-2015 Era Nigeria's Conditional Grants Scheme in light of the Sustainable Development Goals (SDGs): Lessons and P. (August).
3. Asiamah, N., Mensah, H. K., & Oteng Abayie, E. F. (2017). General, Target, and Accessible Population: Demystifying the Concepts for Effective Sampling. Qualitative Report, 22, 1607-1622. <https://doi.org/10.46743/2160-3715/2017.2674>
4. Creswell, J.W. (2014). Research Design. Qualitative, quantitative, and mixed methods approach (4a ed.). Thousands of Oaks, CA: Sage. (n.d.). Retrieved August 14, 2024, from <https://studylib.es/doc/1402151/creswell--j.w.--2014--research-design.-qualitative--quan>.
6. Levin, K. A. (2006). Study design III: Cross-sectional studies. Evidence-Based Dentistry,7(1), 24-25. <https://doi.org/10.1038/sj.ebd.6400375>
7. Mohamod, Kasim, S. gaelle. (2014). Council for Innovative Research. Journal of Advances in Chemistry, 10(1), 2146-2161. <https://doi.org/10.24297/jac.v10i1.987>
8. Ngugi, M., Mumiukha, C., Fedha, F., & Ndiga, B. (2015). Universal Primary Education in Kenya: Advancement and Challenges. Journal of Education and Practice, 6(14), 87-96.
9. Wampler, B., Sugiyama, N. B., & Touchton, M. (2019). Democracy at Work: Pathways to Well-Being in Brazil. <https://doi.org/10.1017/9781108675949>.

Publisher details

Burundi Publishing



Burundi Publishing

Contact: +257 6266 2725

Email: burundipublishing@gmail.com

Website: <https://burundipublishing.com>

**Address: Avenue de l'université, Quartier Rohero I,
Bujumbura, Burundi**