

**ABDILMAJID OSMAN DAHIR**

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**THE EFFECT OF FISCAL DECENTRALISATION ON THE PRIMARY EDUCATION  
SERVICE DELIVERY IN BUDAKA DISTRICT LOCAL GOVERNMENT  
EASTERN UGANDA**

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**ABSTRACT**

The study was set to investigate the effect of fiscal decentralization on the primary education services delivery in Budaka district local government. It specifically focused on fiscal planning, fiscal allocations and fiscal monitoring (objective of the study) to examine how each of them affects delivery of education services in Budaka district local government. For the purpose of this study, a correlation research design was adopted. A total of 102 respondents involving education officials, district revenue officials, administrative officials, primary school head teachers, local political leaders and parents participated in this study. These were all selected using a census sampling technique. A closed ended questionnaire was the main data collection instrument used in this study. After collecting data, it was analyzed using Pearson Correlation coefficients as well as a Multiple Regression Analysis to identify the most significant predictor variable among elements of fiscal decentralization.

Research findings based on the responses received and the analyses made revealed that all the three constructs of fiscal decentralization had a significant positive effect on primary education services delivery in Budaka district local government. ( $r = .396$ ,  $p\text{-value} < .05$ ,  $r = .661$ ,  $p\text{-value} < .05$ ,  $r = .671$ ,  $p\text{-value} < .05$ ). A multiple regression analysis also revealed that fiscal monitoring was the most significant predictor variable, explaining up to 45.1% variations in delivery of education services in Budaka district local government. On the other hand, fiscal monitoring and fiscal allocation jointly explain up to 51.8% variations in delivery of education services in Budaka district local government.

The study recommended that planning departments need to develop their annual plans with indicative resource provision developed by community representatives including parents to promote transparency and efficient of the planning process. Prioritizing financial support to school which greater than disadvantages, In addition, school management also needs not only to depend on District Education Director officials but also involve other actors at various levels to carry out the fiscal monitoring activity, to take the school more accountable to local communities; there should be introduction of school performance appraisal meeting.

Such meetings would provide an opportunity for different stakeholders to voice their concerns about education quality as well as make the schools heads account for funds allocated to them.