

THE EFFECT OF LOCAL REVENUE COLLECTION ON IMPLEMENTATION OF UNIVERSAL PRIMARY EDUCATION IN KIBOGA DISTRICT. A CROSS-SECTIONAL STUDY.

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ABSTRACT.

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Background:

The study intended to investigate the effect of local revenue collection on the implementation of universal primary education in Kiboga district.

Methodology:

The study targeted a population of 71 respondents comprising of 6 district Technical Planning Committee Members, 5 Sub-county Executive Committee members, 6 Sub-county Technical Planning Committee Members, 6 head teachers, and 48 School Management Committee Members. Simple random sampling was used to select School Management Committee Members who were the main respondents. The analysis was conducted in SPSS.

Results:

In the study it was found that the majority of the respondents represented by 62% were male respondents whereas 38% of the respondents were found to be females with ages ranging from 20 years and above the study was carried out on a 5 Likert scale where 4.47 strongly agreed that schools do budgeting and 4.65 also agreed that schools constitute finance committees, 4.31 strongly agreed that school finance committees are fully functional 2.45 disagreed that budgeting in schools is participatory, 4.01 agreed that schools implement budgets, 4.39 strongly agreed that that school budgets are monitored in schools, and finally 4.21 agreed that schools evaluate budget performance. This totals an average mean of 4.10 strongly agreeing to the study.

Conclusion:

The study revealed that sub-counties in their local revenue budgets don't cater to schools at all.

Recommendation:

District and sub-county councils should consider allocating local revenue to schools to supplement the capitation grant which is always inadequate to meet the school needs. This will help to solve the problem of lack of pupils' lunch that has led to defying the UPE policy and presidential directive which criminalizes collection of any fee from parents.

Keywords: Local Revenue Collection, Universal Primary Education, Local Government, Kiboga District

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BACKGROUND OF THE STUDY.

Kiyaga-Nsubuga, (2009) observes that LG financing is a cornerstone of local democracy and governance especially where such finances are generated from local sources as this can always increase demands for downward accountability and citizen participation in deciding how the resources should be used, unlike a situation where LGs are reliant on central government revenues which encourages upward accountability with less attention to local priority needs and development in general.

Smoke (2015) asserts that LGs in developing countries have a limited role in terms of public sector employment and

spending compared to those in developed nations due to reliance on

Central governments for resources. Similarly, in some instances, LGs are more dependent on taxes related to economic activity (agricultural, business, and market) than on more stable wealth-based taxes (land and property) and charges (for example, water and sewerage) hence undermining local ability to deliver.

Kiyaga-Nsubuga (2009) however, emphasizes any fiscal transfer to a local government is merely a supplement to a variety of local revenue sources which local governments are empowered to levy, charge, collect, and appropriate for investment in infrastructure and service delivery as stipulated under the 1995 Constitution and amplified under the LGA 2015 (As amended).

budgeting for primary schools in the Kiboga district. Particularly the School Management Committees are targeted as the main respondents given that they head 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 UPE implementation, they are better placed to provide a holistic view of the issues under investigation.

Sampling Techniques.

The sample size for the School Management Committee and the main respondents were selected using the Krejcie and Morgan sample size determination table. 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 provides a sample size of 48 respondents which were hence used in the study. Table 1 provides a highlight of the study population and respective sample sizes per category of respondents. Alongside, the sampling methods have been provided

The above highlighted the importance of Local Revenue (LR) including the legal framework under the decentralized arrangement provided for LGs, no write-up has been found about how LR collected has been applied in implementing UPE in Kiboga district. The research intends to fill that gap which will awaken stakeholders on LR allocation for UPE implementation in Kiboga district.

METHODOLOGY.

Research Design.

The study utilized a cross-sectional survey design since the study intends to study the phenomena at a particular point in time relying on the views of different categories of stakeholders. In terms of approach, the study mainly used the quantitative research method. The quantitative methods allowed the collection and analysis of data; and tested the hypotheses.

Study Area and Population.

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, and 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

Table 1: 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	48	48	Simple random sampling
Total	71	63	

Source: *Primary Data, (2022)*

The aim was not to represent the size of the population but rather the different attributes of the population. 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 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 a bias to particular criteria. This sampling technique does not aim to adequately represent the size of the population but rather to include those cases that are more likely to provide useful information based on the attributes of the population under study. Given this argument, purposive sampling was used to select district and sub-

county Technical Planning Committees, sub-county Executive Members, and Headteachers.

Interview guide.

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

Validity and Reliability.

Quantitative methods, observe that the validity of instruments is concerned with the extent to which questionnaires and interview guides measure what they are intended to measure. A pilot study was conducted to test the content validity index, which should be for the instrument 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 formula.

$$C.V.I = \frac{\text{Number of items rated relevant}}{\text{Total number of items}}$$

The CVI of at least 0.7 for all the questions 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. 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.

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 researchers'. 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 study,

Data Collection Methods.

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

Questionnaire Survey.

A questionnaire survey was 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 it out 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 in-depth information to provide a comprehensive understanding of the study phenomena. 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.

Given the proposed methods, a questionnaire and interview guide were used to collect quantitative 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 respondent's views on fiscal decentralization while the third section 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.

and interviews were kept short to the 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 data collected, data analysis consistently made use of quantitative techniques

Quantitative Data Analysis.

A two-stage analysis procedure was employed to analyze data obtained using questionnaires. After entry in SPSS, descriptive statistics was 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 as well as test 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.

Ethical Consideration.

The nature of this research study indicated the existence of some potential ethical problems in the areas that are related to the maintenance of confidentiality, disclosures, avoidance of false or deceptive statements, institutional approval, 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 during the face-to-face interview that all information to be provided by the respondents was for research purposes only, and was treated with strict confidence. This ensured to protection of privacy and confidentiality, the dignity and welfare of all participants particularly the community of Kiboga District.

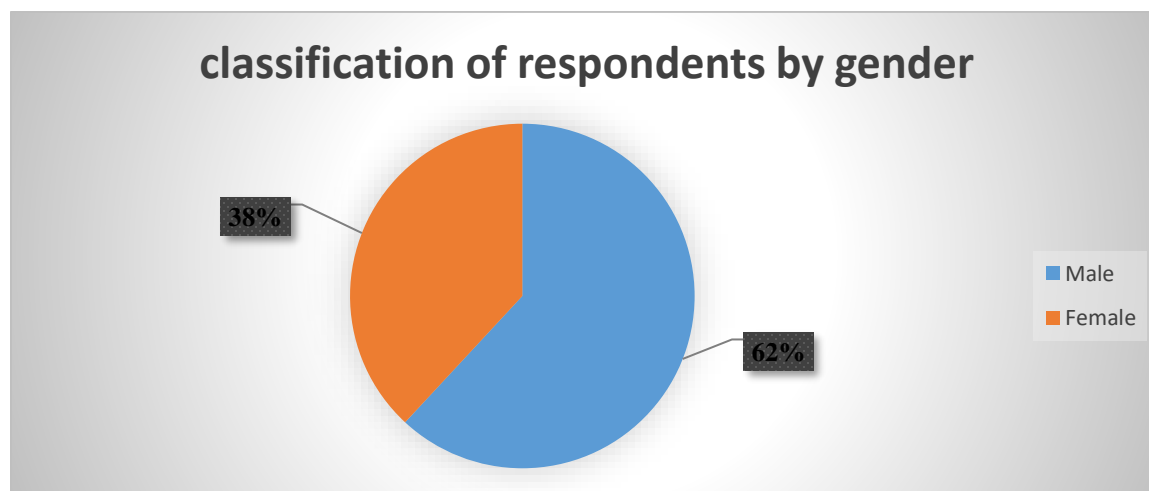
RESULTS.

Background Characteristics of the Respondents.

The Background information of the respondents was important because they comprised both sexes but of different marital statuses and age groups from various settings. This was intended to get a variety of views and unbiased responses which made the study a reality. The findings are shown in the figures;

Demographic Characteristics.

Figure 1: Showing the classification of the respondents by gender.



Source: Primary data (2022)

According to Figure 1; it was found 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.

Classification of respondents by marital status.

The marital status of respondents is represented in Table 2.

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)

An assessment of respondents' marital status was as follows; 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.

Classification of respondents by age

The ages of the respondents are represented in Table 3.

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)

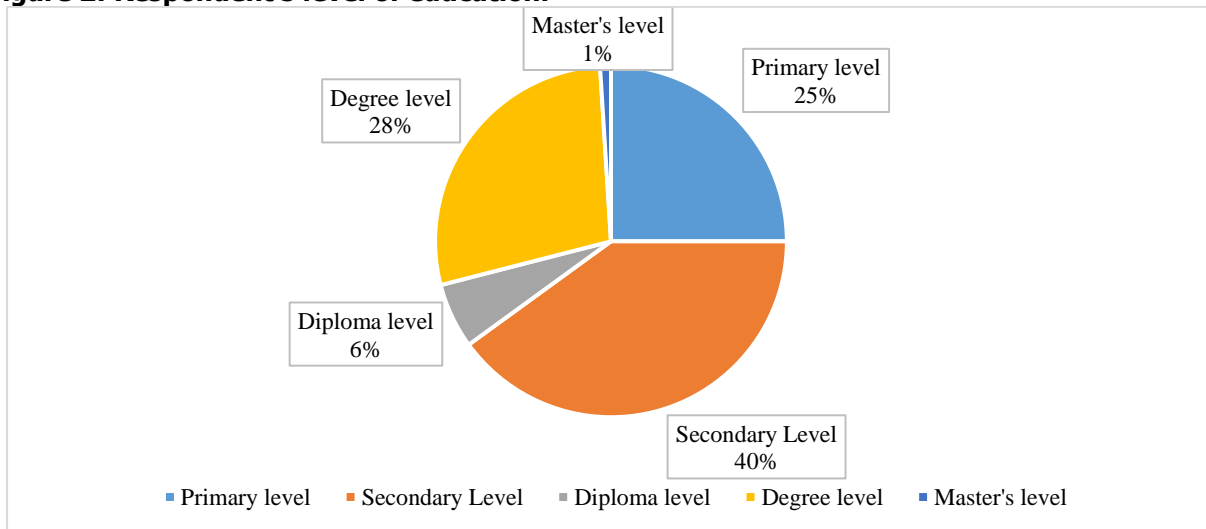
An assessment of the respondents' age was as follows; the biggest percentage represented by 53.9% revealed that they were 50-59years, 15.8% of the respondents said they were 60 years and above, 15.8% were 20-29 years also 9.5% of respondents said they were between 40-49 years and lastly 5% of the respondents 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 Kiboga district.

Respondent's level of education.

The respondent's qualification was presented in Figure 2 and included a certificate, diploma, degree, masters, and others

Figure 2: Respondent’s level of education.



Source: Primary data (2022)

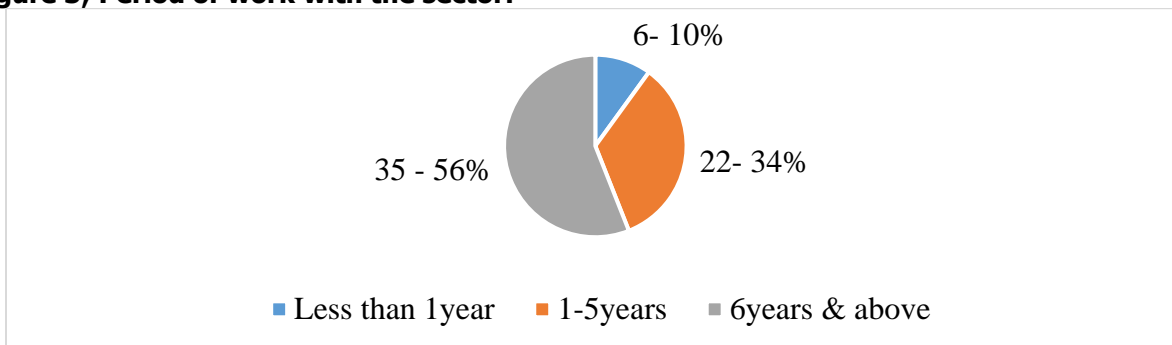
From the filled questionnaires, it was found that the biggest percentage of the respondents represented by 40% had secondary level education followed by 28% of the respondents found with degrees in different fields whereas 1% of the respondents had masters degrees, 6% of the respondents had diplomas 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.

Period of work with the education sector in Kiboga district.

Respondents' period of work in the education sector was presented in Figure 3 and it included less than 1 year, 1-5 years, and 6 years and above.

Figure 3; Period of work with the sector.



Source: Primary data (2022)

According to Figure 3, it was found 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

Effect of Local revenue collection on implementation of UPE in Kiboga District.

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 the Kiboga district.

The items were rated on the 5-point Likert scale ranging between strongly disagree, disagree, not sure, agree, and strongly agree. The findings are shown in table 4;

Table 4; Frequency of the effect of Local revenue collection on the implementation of UPE in Kiboga District.

	Item	Mean	Std. Dev	Response mode
D1.	My school has locally raised revenue within its operations	4.32	2.34	Strongly agree
D2.	My school allocates local revenue in its activities	4.31	2.32	Strongly agree
D3.	My school properly spends local revenue	3.65	2.10	Agree
D4.	My school has a steadily increased enrollment due to the proper utilization of revenues which has boosted the school standards	4.42	2.32	Strongly agree
D5.	My school does not receive large numbers of dropouts due to the good standards of the school which has been achieved through the proper use of revenues	4.33	2.69	Strongly agree
D6.	Pupils tend to join the school and all complete P.7 because the school performs because revenues collected utilized well	4.43	2.71	Strongly agree
D7.	My school has good infrastructure because of the proper utilization of revenues	4.10	2.52	Agree
	Average mean	4.22		Strongly agree

Source: Primary data (2022)

Table 4b). 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 schools raise revenue.

Pupils are the primary source of the school’s revenue. But aside from that, they can also be an excellent means of increasing revenue. However, for that to happen, the head teacher must maximize the school’s pupil’s admission. To attract more pupils, management must adopt effective marketing strategies in promoting the school during holidays. One can use social media and mass communication tools to spread awareness of enrollment campaigns throughout the village, parish, or sub-county. The field results shown in Table 4 reveal that respondents strongly agreed schools have locally raised revenue within their operations (mean=4.32, strongly agreed)

UPE schools allocate local revenue.

Budgeting provides a framework for decision-making. An effective budget assists a manager in choosing between multiple projects. Management should be allocating funds and resources to the projects highlighted in the budget(s).

Respondents strongly agreed that schools allocate local revenue in their activities as revealed by; (mean= 4.31, strongly agreed) whereas responses on whether schools properly spend local revenue (mean= 3.65, agreed).

UPE increased enrollment due to proper utilization of revenue.

The government of Uganda through the Ministry of Education and Sports, the District and Sub county Education officials avail some general scholastic items like books, charts, manuals, and training for teachers though very inadequate, and communicate to them all the necessary information which keeps the two sides on the same page in the school. Responses regarding whether schools have a steadily increased enrollment due to the proper utilization of revenues which has boosted the school standards were as follows (mean 4.42, strongly agreed).

UPE and school dropouts.

An analysis on whether schools do not receive big numbers of dropouts due to the good standards of the school which has been achieved through proper use of revenues was as follows; (mean=4.33, strongly agreed). Also, to note whether pupils tend to join the school and all complete P. 7 due to proper utilization of revenues collected was as follows (Mean= 4.43 strongly agreed).

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UPE Schools and infrastructure.

UPE schools' infrastructure includes appropriate buildings, enough classrooms, desks that enable comfortable writing, comfortable classroom chairs, appropriate blackboards, and classrooms with attractive charts, the UPE schools did not attract the expected number of pupils. Responses on whether schools have good infrastructures because of proper utilization of revenues ranged from; (mean= 4.10, agreed).

DISCUSSION.

Bio-data.

From the study findings, it was found that the majority of the respondents represented by 62% were male respondents whereas 38% of the respondents were found to be females. In addition, the majority of respondents represented by 56% were found married these were followed by 31.7% 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. It was also noted from the findings that the biggest percentage represented by 34% revealed that they were 50-60 years followed by 20% of the respondents said they were 60 years and above, also 6% of the respondents said they were between 40-50 years and lastly 3% of the respondents revealed that they were between 30-40 years.

It was found that the biggest percentage of the respondents represented by 40% had a secondary level of education followed by 28% of the respondents found with degrees in different fields whereas 6% of the respondents had diplomas, 1% of the respondents had masters in different fields and lastly 25% of respondent were primary level dropouts. This implies that most of the respondents were educated with the capacity to provide reliable and accurate data to the study.

Further findings reveal that the biggest percentage of the respondents represented by 56% were found to have worked in the education sector for 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 in the education sector for less than a

year. This implied that the majority of the respondents had the required experience in the education sector to respond to the research questions that were put to them.

Effect of Local revenue collection on implementation of UPE in Kiboga District.

Results from the field revealed that schools around Kiboga district locally raise revenue within their operations. The findings were in line with Kiyaga-Nsubuga (2009) who emphasizes any fiscal transfer to a local government is merely a supplement to a variety of local revenue sources which local governments are empowered to levy, charge, collect, and appropriate for investment in infrastructure and service delivery as stipulated under the 1995 Constitution and amplified under the LGA 2015 (As amended). The highlighted importance of Local Revenue (LR) includes the legal framework under the decentralized arrangement provided for LGs, no write-up has been found about how LR collected has been applied in implementing UPE in the Kiboga district.

Findings from the field indicated that schools in Kiboga district have a steadily increased enrollment due to the proper utilization of revenues which has boosted the school standards. In the same way, according to Article 193 (3) of the Constitution of the Republic of Uganda and Section 83 (3) of the Local Government Act Cap 243 provides 'conditional grants 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 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.

CONCLUSION.

The study revealed that sub-counties in their local revenue budgets don't cater to schools at all, although UPE policy doesn't allow the collection of any fees from parents, the research revealed that all schools charge parents fees ranging from thirty thousand to fifty thousand shillings for schools in urban centers and ten thousand to thirty thousand in rural areas mainly to cater for the pupil's meals during lunchtime and mid exams. Schools in Kiboga district have locally raised revenue within their operations, and schools in Kiboga district have steadily increased enrollment due to the proper utilization of revenues which has boosted the school standards. The study concluded that charging school fees had no direct effect on years of completed primary school and did not increase the likelihood of completing primary education.

RECOMMENDATION.

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.

Review the UPE policy, according to the policy parents are not supposed to pay any fee of whatever form. However, the study findings show that school management committees in consultation with parents collect school dues mainly to cater for pupils' lunch, development, and school foundation body fees mainly for the catholic, Anglican church, and Muslims. Therefore there is a need to review the provisions related to school dues collection to have provisions that are generally acceptable by all stakeholders, especially the parents.


District and sub-county councils should consider allocating local revenue to schools to supplement the capitation grant which is always inadequate to meet the school needs. This will help to solve the problem of lack of pupils' lunch that has led to defying the UPE policy and presidential directive which criminalizes collection of any fee from parents. Creating smooth communication among units in the district between DEO, schools, and PTA members.

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LIST OF ABBREVIATION.

LGA: Local Government Amendment

LR: Local Revenue

UPE: Universal Primary Education

SOURCE OF FUNDING.

The study had no funding.

CONFLICT OF INTEREST.

The author declares no competing interests.

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