

The effect of central government transfers to local governments on implementation of universal primary education in kiboga district. A cross sectional study.

Henry Kakande*, Dr. Jean Bosco Binenwa
Kampala University, Uganda

Page | 1

ABSTRACT.

Background:

The study intends to investigate the effect of central government transfers to local governments on the implementation of UPE in the Kiboga district.

Methodology:

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. Simple random sampling was used to select School Management Committee Members who were the main respondents. The analysis was conducted in SPSS.

Results:

The study consisted of 68 members where 1.80-1 Respondents from the field strongly disagreed that funds are released based on needs assessment as represented with (mean= 2.37),. Respondents from the same range also strongly disagreed that funds are released based on needs assessment as represented with (mean= 2.37). Respondents ranging between 2.60-1.81 disagreed that the school receives adequate conditional funds as follows (mean= 2.37) Respondents on whether there is flexibility in utilization of the unconditional funds from the Central Government was;(mean=2.60). an analysis on a range of 3.40-2.61 on whether schools can change and utilize the funds as so wish was; (mean=2.72, Not sure). 4.20-3.41 respondents agreed that schools receive conditional funds from the central government (mean=4.45, agreed) and 5- 4.21 respondents strongly agreed that schools receive conditional funds from central government (mean=4.45,), under the same range Responses on whether school receives unconditional funds in time was; (mean 4.10)

Conclusion:

The central government transfers are not released based on the school needs assessment but a pushdown system. The study further revealed that sub-counties in their local revenue budgets don't cater to schools at all.

Recommendation:

Generally, it is necessary to create a better communication system between the DEO's Office, Sub-county team, School management committee, and PTA.

Keywords: Central Government Transfers, Local Governments, Kiboga District, Universal Primary Education

Submitted: 2024-09-23

Accepted: 2025-04-26

Published: 2025-07-17

Corresponding author: Henry Kakande*
Kampala University, Uganda

BACKGROUND OF THE STUDY.

The influence of government transfers on the implementation of UPE is analyzed under Conditional and unconditional transfers. Okere, (2016) asserts that Conditional Grant Schemes (CGS) have their roots in the United Nations Millennium Village Projects (MVPs) where states and local governments apply for and receive funding annually from the Federal Government's 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 projects/programs within States and Local Government priorities in line with the objectives of the MDGs.

According to Sugiyama, (2011), many developing countries the world over have adopted approaches to address the challenge of poverty arising from the second-stage neo-liberal economic reforms, which included the creation of safety net programs for sectors experiencing the negative effects of market reform, policy-makers have sought to replace piecemeal programs with integrated

poverty assistance approaches. Many countries have adopted Conditional Cash Transfer (CCT) programs where cash grants are provided to poor families on the condition, that they meet behavioral requirements thought to address the inter-generational transmission of poverty and improve human development.

Kiyaga-Nsubuga (2009) presents 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 seems 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.

Article 193 (3) of the Constitution of the Republic of Uganda and Section 83 (3) of the Local Government Act Cap 243 provide ‘‘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 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, and 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).

Despite GOU enshrining the issue of providing conditional grants to LGs under the constitution including issuing guidelines from time to time on how the funds should be utilized, no study has been conducted on how such grant affects the implementation of UPE in Kiboga district which the research intends to find out.

Decentralization aimed at all local governments to utilize their discretionary powers and resources under the sector including unconditional grants, and direct donor funds, in the most efficient, and effective way to see that education priorities and output targets of local governments are met, within the general framework of the national education policy objectives. 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 which the research intends to carry out. The study intended to investigate the effect of central government transfers to local governments on the implementation of UPE in the Kiboga district

METHODOLOGY.

Study 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. The quantitative methods allowed the collection and analysis of data; and test 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 budgeting for primary schools in 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 provided in. 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

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.

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.

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.

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

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.

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.

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 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.

A pilot study was conducted to test the content validity index, which should be above 0.5 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 formulae;

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

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. the recommended threshold, the questions were revisited to ensure they measure the constructs of interest, and they are clear and exhaustive. The test was repeated after the review of the questions until positive results were obtained.

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, 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.

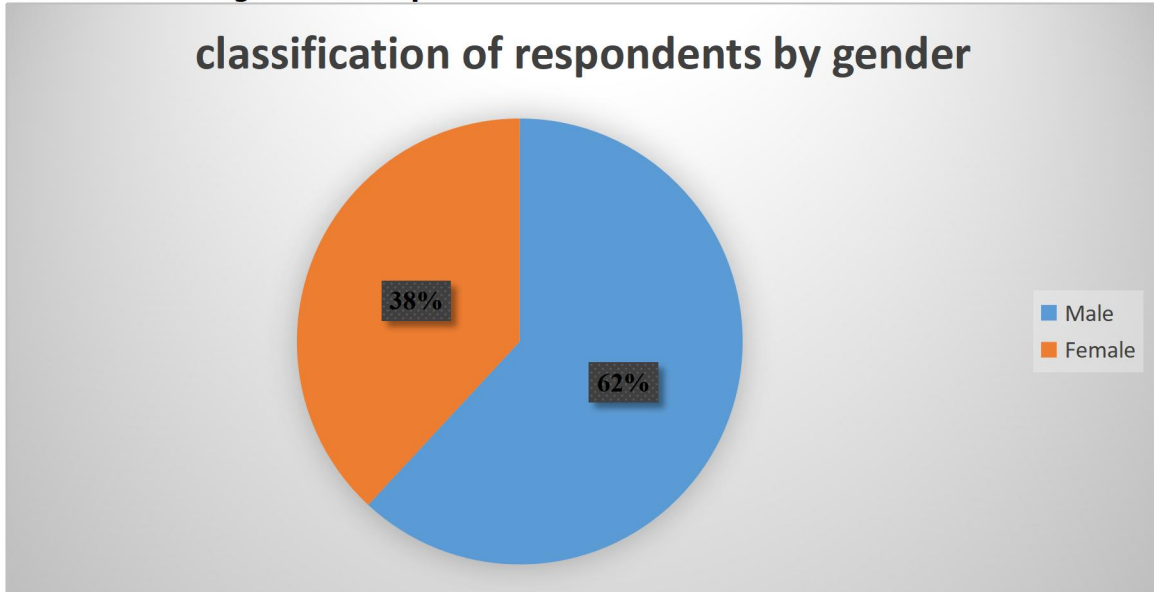
The Background information of the respondents was important because it comprised both sexes but of different marital statuses and age groups from various settings. This

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.

The demographic characteristics of the respondents were presented which included males and females

Figure 1: Shows the gender of respondents.



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.

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.

Table 3: Shows the 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

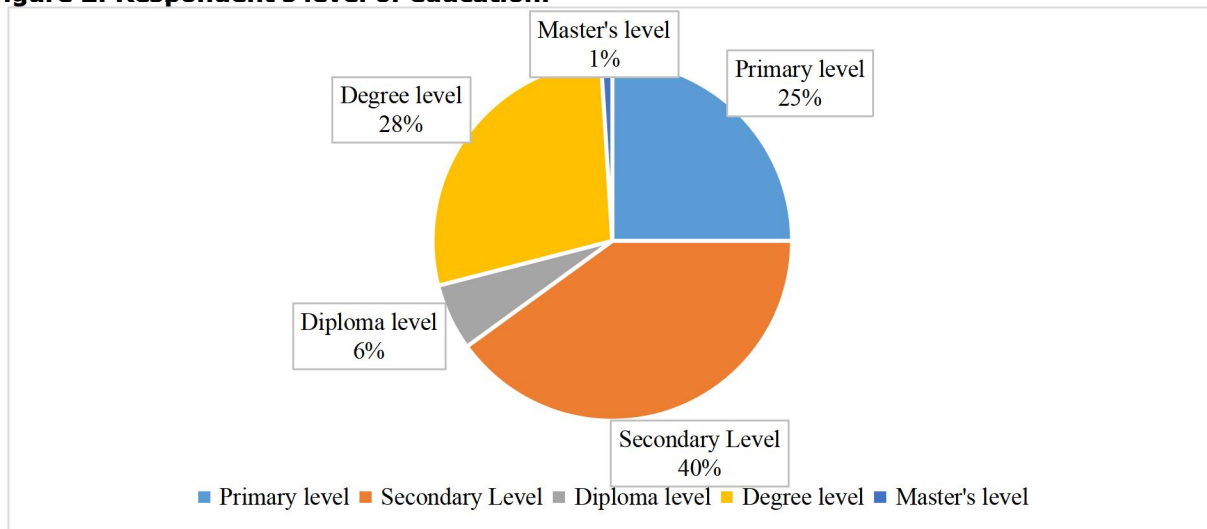
Source: Primary data (2022)

An assessment of the respondents' age was as follows; the biggest percentage represented by 53.9% revealed that they were 50-59 years, 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 the Kiboga district.

Respondent's level of education.

Figure 2: Respondent's level of education.



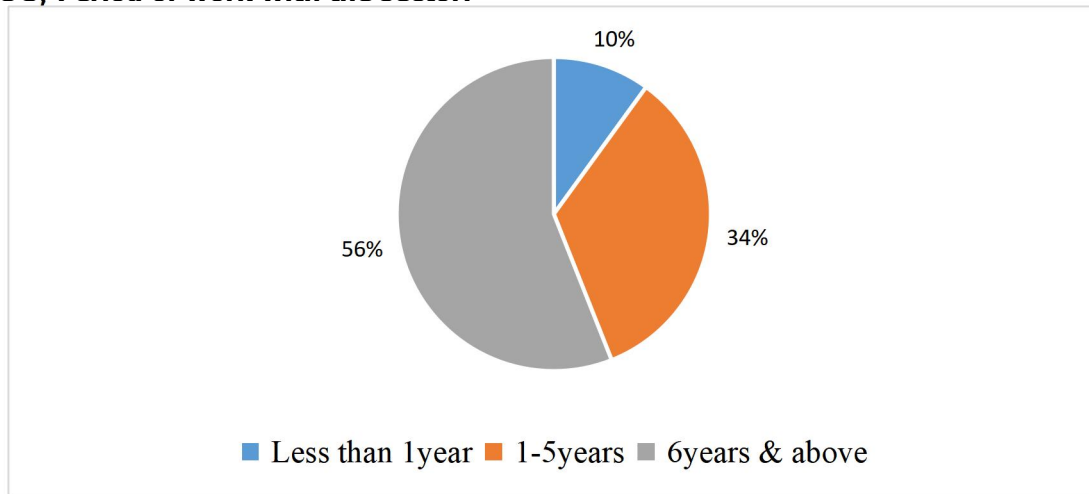
Source: Primary data (2022)

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 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.

Period of work with the education sector in Kiboga district.

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 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.

Effect of Central Government transfers to Local governments on the implementation of UPE in Kiboga District Local Government.

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: Frequencies of the 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 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 conditional funds.

Sources have revealed that government-aided schools under the Universal Primary Education (UPE) and Universal Secondary Education (USE) programs, 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 Table 4 reveal that respondents strongly agreed that schools receive conditional funds from the central government (mean=4.45, strongly agreed).

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). 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 per pupil with effect from July this year 2022.

UPE funds utilization.

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; (mean=2.72, Not sure).

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; (4.22 strongly agreed).

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 the school receives unconditional funds in time were; (mean of 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 was; (mean=2.60 disagree).

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 with 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

the 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 Central Government transfers to Local governments on the implementation of UPE in Kiboga District Local Government.

The results confirmed that schools in Kiboga district receive conditional funds from the central government. The findings were in agreement with Okere, (2016) who asserts that Conditional Grant Schemes (CGS) have their roots in the United Nations Millennium Village Projects (MVPs) where states and local governments apply and receive funding annually from the Federal Government's share of Debt Relief Gains. According to the MDGs CGS Implementation Manual, the program is intended to ensure access to funds for States and Local Governments provided they meet eligibility criteria and such funds are intended for 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 finding is in line with Kiyaga-Nsubuga (2009) who presents 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 seems 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 Kiboga district change and utilize the funds according to their wish irrespective of the guidelines. 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, 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 percentages are not followed by the schools as expected.

According to the field results, schools in 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.

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. The central government transfers are not released based on the school needs assessment but a pushdown system. The study further revealed that sub-counties in their local revenue budgets don't cater to schools at all.

RECOMMENDATION.

Therefore, there is a need to review the provisions related to school dues collection to have provisions that are generally acceptable to all stakeholders, especially the parents.

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 DEOs 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. Generally, it is necessary to create a better communication system between the DEO's Office, Sub-county team, School management committee, and PTA.

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 thank you. 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 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 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 who encouraged and contributed to the completion of this work.

LIST OF ABBREVIATIONS AND ACRONYMS.

CCT: Conditional Cash Transfer
CGS: Conditional Grant Schemes
LR: Local Revenue
MVPs: Millennium Village Projects
NDPII: National Development Plan
PAF: Poverty Action Fund
UPE: Universal Primary Education
USE: Universal secondary education.
PPAs: Program Priority Areas
MDGs: Millenium Development Goals
GOU: Government of Uganda
MOES: Ministry of Education and Sports

SOURCE OF FUNDING

No source of funding.

CONFLICT OF INTEREST.

No conflict of interest.

REFERENCES.

1. Kiyaga-nsubuga, J. (2009).Local Governance and Local Democracy in. (2), 26–43.
2. Levin, K. A. (2006).Study design III : Cross-sectional studies.24–25.
<https://doi.org/10.1038/sj.ebd.6400375>
3. 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 the Light of the Sustainable Development Goals (SDGs): Lessons and P. (August).
4. Sugiyama, N. B. (2011). The diffusion of Conditional Cash Transfer programs in the Americas.11, 250–278.
<https://doi.org/10.1177/1468018111421295>

Publisher details.

SJC PUBLISHERS COMPANY LIMITED



Category: Non-Government & Non-profit Organisation

Contact: +256775434261(WhatsApp)

Email: admin@sjpublisher.org, info@sjpublisher.org or studentsjournal2020@gmail.com

Website: <https://sjpublisher.org>

Location: Wisdom Centre Annex, P.O. BOX. 113407 Wakiso, Uganda, East Africa.