

Fiscal Decentralization and Education Service Delivery among Selected Public Secondary Schools in Jinja City, Uganda

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Abstract - The study investigated the relationship between fiscal decentralization and education service delivery in selected public secondary schools in Jinja City, Uganda. It was guided by three specific objectives: to establish the relationship between revenue sharing and education service delivery; to assess the relationship between local tax generation and education service delivery; and to examine the relationship between budgetary autonomy and education service delivery among these schools. The study employed a descriptive, correlational, and cross-sectional survey research design. The target population was 547 people, from which a sample of 341 respondents was selected. Data were collected through self-administered questionnaires and interview guides. The data were analyzed using descriptive statistics, Pearson's correlational coefficient, and multiple regression analysis. The study reveals that revenue sharing, taxation generation, and budgetary autonomy are significantly related to education service delivery in public secondary schools. Specifically, the study found strong and positive relationship between revenue sharing and education service delivery ($r = 0.888$; Sig. = 000), strong positive and significant correlations between budgetary autonomy and revenue sharing with education service delivery ($r = 0.861$; Sig. = 000), while taxation generation had a moderate positive and significant correlation ($r = 0.598$; Sig. = 000). Additionally, the study indicate that revenue sharing ($\beta = 1.452$, $p < 0.01$), taxation generation ($\beta = 0.253$, $p < 0.01$), and budgetary autonomy ($\beta = 0.710$, $p < 0.01$), significantly influences education service delivery in public secondary schools in Jinja City, Uganda. These findings suggest that increasing budgetary autonomy, revenue sharing, and taxation generation would lead to significant improvements in education outcomes. The study recommends that the government increase revenue sharing to public secondary schools and grant them more autonomy in allocating funds. It is recommended that schools be given more autonomy in financial decision-making and provided with capacity-building programs to enhance financial management skills. The study also recommends that tax collection mechanisms be

strengthened, taxation revenue be managed transparently, and funding for schools be made more flexible to support education service delivery.

Keywords: Fiscal Decentralization, Education, Service Delivery, Public Secondary Schools.

I. INTRODUCTION

The importance of effective service delivery in the education sector cannot be overstated, as it has a direct impact on the quality of education provided to students (Komba & Nkumbi, 2020). According to a report by the World Bank (2020), good service delivery in education is crucial for achieving the United Nations' Sustainable Development Goal 4 (SDG 4), which aims to ensure inclusive and equitable quality education for all (United Nations, 2022). In secondary schools, service delivery is critical for providing students with the necessary skills and knowledge to succeed in their future careers (Mwanga & Mwanga, 2020). As noted by UNESCO (2020), effective education service delivery is essential for promoting student learning outcomes, improving teacher quality, and enhancing school management.

Globally, the concept of service delivery in education has been in existence since the 1980s, with a focus on improving the quality of education provided to students (OECD, 2020). According to a report by the International Labour Organization (2020), the global education sector has undergone significant reforms in recent years, with a focus on improving service delivery and promoting student learning outcomes. In many countries, the introduction of new technologies and innovative teaching methods has improved education service delivery, leading to better student outcomes (UNICEF, 2020). For example, a study by the World Bank (2020) found that the use of technology in secondary schools in developed countries has improved student learning outcomes, particularly in subjects such as mathematics and science.

In West Africa, education service delivery has been in existence since the 1990s, with a focus on improving the

quality of education provided to students (AfDB, 2020). According to a report by the Economic Community of West African States (2020), many West African countries have made significant progress in improving education service delivery, particularly in countries such as Ghana and Nigeria. For example, a study by the African Development Bank (2020) found that the introduction of new teaching methods and technologies has improved education service delivery in Ghana, leading to better student outcomes. In Nigeria, the government has introduced several initiatives to improve education service delivery, including the introduction of new curriculum and teaching methods (Federal Ministry of Education, 2020).

In East Africa, education service delivery has been in existence since the 2000s, with a focus on improving the quality of education provided to students (EAC, 2020). According to a report by the East African Community (2020), many East African countries have made significant progress in improving education service delivery, particularly in countries such as Kenya and Tanzania. For example, a study by the World Bank (2020) found that the introduction of new technologies and innovative teaching methods has improved education service delivery in Kenya, leading to better student outcomes. In Tanzania, the government has introduced several initiatives to improve education service delivery, including the introduction of new curriculum and teaching methods (Ministry of Education, 2020).

In Uganda, education service delivery has been in existence since the 1990s, with a focus on improving the quality of education provided to students (MoES, 2020). According to a report by the Ministry of Education and Sports (2020), the government has introduced several initiatives to improve education service delivery, including the introduction of new curriculum and teaching methods. For example, a study by the Uganda National Examinations Board (2020) found that the introduction of new technologies and innovative teaching methods has improved education service delivery, leading to better student outcomes. In Jinja City, the education service delivery has been in existence since the 2000s, with a focus on improving the quality of education provided to students (Jinja City Council, 2020).

The education service delivery in Jinja City has undergone significant reforms in recent years, with a focus on improving the quality of education provided to students (Jinja City Council, 2020). According to a report by the Jinja City Council (2020), the city has introduced several initiatives to improve education service delivery, including the introduction of new curriculum and teaching methods. For example, a study by the Uganda National Examinations Board (2020) found that the introduction of new technologies and innovative

teaching methods has improved education service delivery in Jinja City, leading to better student outcomes. The statistics show that the number of students enrolled in secondary schools in Jinja City has increased from 10,000 in 2010 to 20,000 in 2020, with a corresponding increase in student learning outcomes (Jinja City Council, 2020)..

Theoretically, this research draws on Equity Theory, articulated by John Rawls (1971), which asserts that justice is fundamentally about fairness and equality. Central to this theory is the "veil of ignorance," which proposes that societal rules should be established without awareness of one's social status or personal circumstances. Rawls argues that under such conditions, individuals would choose principles promoting equitable distribution of resources and opportunities, particularly in education. This framework presupposes equal access to quality education for all, regardless of socio-economic background, and highlights how disparities can arise from unequal resource allocation exacerbated by centralized governance (Bird & Vaillancourt, 2006).

In the context of this study, Equity Theory is pivotal for assessing the impact of fiscal decentralization on educational equity. Equity theory suggests that individuals perceive fairness in resource distribution based on their inputs and outputs. In fiscal decentralization, local governments can allocate resources more equitably to meet specific community needs, enhancing educational service delivery by prioritizing under-resourced areas, promoting fairness, and improving access to quality education for all.

Conceptually; Bahl & Martinez-Vazquez (2020), fiscal decentralization refers to the transfer of financial responsibilities and powers from central governments to lower levels of government, such as regional or local authorities. However, Bird & Smart (2021) posits that fiscal decentralization encompasses the allocation of revenue-raising powers and expenditure responsibilities among different levels of government. With the same view, Smoke (2001), fiscal decentralization refers to the transfer of revenue-raising powers and expenditure responsibilities from central governments to local governments, enabling them to have greater control over their financial resources.

More so, Shah (2006) defines fiscal decentralization as a system where sub-national governments have the authority to generate revenue through local taxation, make expenditure decisions, and manage their budgets with a degree of autonomy. Additionally, Boadway and Shah (2009), fiscal decentralization involves the assignment of revenue-raising powers and expenditure responsibilities to lower levels of government, such as local governments, to enable them to

provide public goods and services that are tailored to local needs.

The elements of fiscal decentralization according to Ahmad and Brosio (2009) encompass revenue sharing, local taxation generation, and budgetary autonomy, enabling sub-national governments to have greater control over their financial resources and make decisions that are responsive to local needs. More so, revenue sharing is a key component of

fiscal decentralization, where central governments allocate a portion of their tax revenues to subnational entities, such as provinces, states, or municipalities (Bird & Smart, 2021). This takes various forms, including general revenue sharing, special revenue sharing, and conditional grants (Shah, 2006). Besides, fiscal decentralization empowers municipalities with decision-making authority over resource allocation and expenditure management (Bahl & Martinez-Vazquez, 2020).

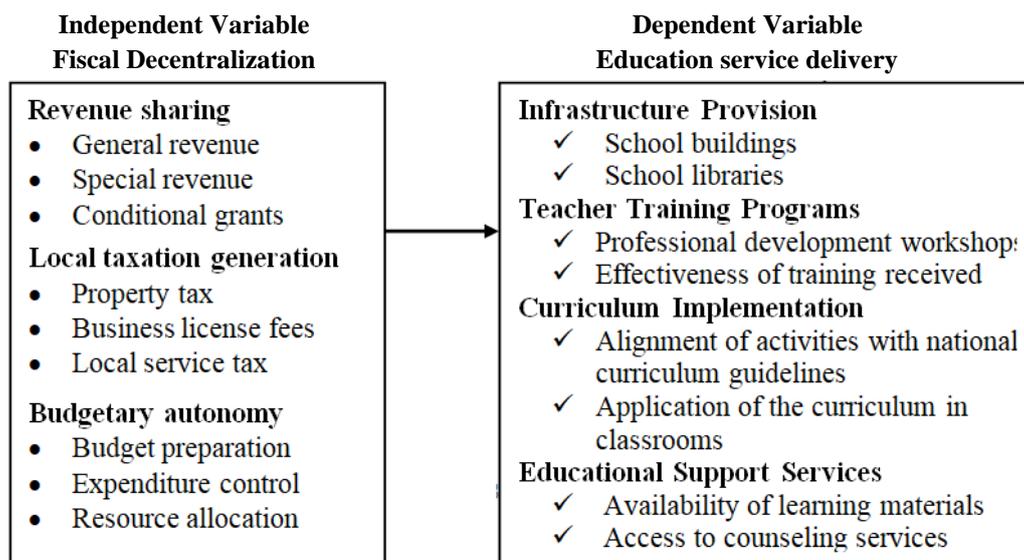


Figure 1.1: Conceptual Framework of Fiscal Decentralization and Education service delivery

Source: Constructed with modifications from Bird & Smart (2021); Mhlanga & Ndlovu (2021).

This study measured fiscal decentralization by three key dimensions: revenue sharing, local taxation, and budget autonomy. Revenue sharing refers to the allocation of national revenue to sub-national governments, enabling them to fund local public goods and services. Additionally, local taxation involves the authority of sub-national governments to impose taxes on local residents and businesses. Relatedly, budget autonomy denotes the degree of freedom sub-national governments have to allocate and manage their own budgets.

UNESCO (2019), education service delivery refers to the provision of educational services that cater to the diverse needs of adolescents, including academic, social, and emotional development. As defined by the World Bank (2018), education service delivery encompasses the provision of educational services, including teaching, learning, and assessment, as well as the management of schools and educational resources. Likewise, the OECD (2019), education service delivery refers to the provision of high-quality educational services that prepare students for further education, training, or entry into the workforce.

As stated by the International Institute for Educational Planning (IIEP) (2017), education service delivery involves the systematic provision of educational services, including curriculum design, teacher training, and school management, aimed at promoting student learning and achievement. With the view, education service delivery is defined as infrastructure provision, teacher training programs, curriculum implementation, and educational support services (Mhlanga & Ndlovu, 2021).

This study measured education service delivery by three key dimensions: Infrastructure provision, teacher training, curriculum implementation, and educational support services. Infrastructure provision refers to the availability and quality of physical facilities, technology, and resources in schools. Additionally, teacher training encompasses the professional development and capacity-building initiatives for educators. More so, curriculum implementation involves the effective translation of educational policies into classroom practices. Relatedly, educational support services denote the provision of auxiliary services, such as counselling and library facilities, to support student learning.

According to the World Bank (2021), ideal service delivery in secondary education should be characterized by well-maintained infrastructure, qualified and trained teachers, effective curriculum implementation, and adequate educational support services. In such a scenario, students would have access to quality learning environments, qualified instructors, and relevant educational resources, ultimately leading to improved academic outcomes and better preparation for future opportunities (World Bank, 2021). However, education service delivery in Jinja City can be described as poor, characterized by inadequate infrastructure, insufficient teacher training programs, ineffective curriculum implementation, and limited educational support services. According to the Uganda Bureau of Statistics (2023), only 45% of secondary schools in Jinja meet the minimum infrastructure standards set by the Ministry of Education and Sports (MoES) (UBOS, 2023), only 30% of teachers have received adequate professional development opportunities (NPA, 2022), curriculum implementation is also lacking (Education Sector Review, 2023).

More so, only 50% of schools effectively implement the national curriculum due to resource constraints (ESR, 2023). Additionally, educational support services such as extracurricular activities are minimal; a report revealed that over 60% of students reported a lack of access to these essential services (UNICEF Uganda, 2022). If this situation is not urgently addressed, the consequences of these deficiencies are dire: increased student dropout rates and an increasing poor academic performance will be seen with which will in turn negatively affect the development of Jinja but also the whole country. Therefore, this study sought to investigate relationship between fiscal decentralization and education service delivery in Jinja City, Uganda.

Equity Theory

Equity Theory John Rawls (1971) emphasizes fairness and justice in the distribution of resources and opportunities within a society (Rawls, 1971). The theory posits that social institutions should be structured to ensure that the least advantaged members of society benefit from policies and practices. In the context of education, this means that equitable access to quality education should be prioritized, particularly for marginalized communities. Rawls' principles advocate for a system where inequalities are only justified if they benefit those who are worst off (Rawls, 1971). This foundational assumption is crucial when examining how fiscal decentralization can impact educational service delivery in Jinja City, Uganda.

The assumptions of Equity Theory align closely with the objectives of fiscal decentralization. Fiscal decentralization

involves transferring financial responsibilities and decision-making authority from central governments to local governments (Bird & Vaillancourt, 2006). This shift aims to enhance local governance and accountability, which can lead to more tailored educational services that meet community needs. By empowering local authorities to allocate resources based on specific demographic requirements, fiscal decentralization can promote equity in education. Local governments are often better positioned to identify gaps in service delivery and address them effectively (Faguet & Sanchez, 2008). Thus, the principles outlined by Rawls resonate with the goals of fiscal decentralization as both seek to improve outcomes for disadvantaged populations.

Fiscal Federalism Theory

Fiscal Federalism Theory of Oates (1972) states that decentralized governance enhances the efficiency of public service delivery by aligning the provision of services with local preferences. The theory suggests that local governments are better positioned to understand and respond to the specific needs of their communities compared to centralized authorities. This is particularly relevant in sectors such as education, where local knowledge can significantly influence resource allocation and service effectiveness (Oates, 1972). According to Oates, decentralization allows for a more tailored approach to public service delivery, which can lead to improved outcomes in education by ensuring that resources are allocated based on local demand rather than a one-size-fits-all model imposed from above.

The assumptions underlying Fiscal Federalism Theory directly relate to its core premise that local governments possess superior information about their constituents' needs. This assumption is supported by subsequent research indicating that decentralized systems often result in higher levels of citizen satisfaction and engagement (Bahl & Linn, 1992). This means that local authorities can prioritize educational initiatives that reflect community values and needs. For instance, if a particular area within Jinja has a high population of school-age children but lacks sufficient educational facilities, local government can allocate funds specifically for building schools or improving existing ones. This localized decision-making process aligns with Oates' assertion that decentralization fosters greater accountability and responsiveness in public service delivery (Oates, 1972; Bahl & Linn, 1992).

Despite its strengths, Fiscal Federalism Theory is not without weaknesses. The key critique is that it assumes all local governments have equal capacity and resources to effectively manage decentralized functions (Rodden, 2004). In many developing countries like Uganda, disparities in

administrative capacity can hinder effective implementation of decentralized policies. Additionally, there may be issues related to corruption or mismanagement at the local level which could undermine the potential benefits of decentralization (Faguet & Sanchez, 2008). These challenges suggest that while decentralization may theoretically improve service delivery through localized decision-making, practical realities often complicate this ideal.

Local Government Autonomy Theory

Local Government Autonomy Theory of Faguet (2004) posits that decentralization enhances local governance by granting local authorities greater control over their resources and decision-making processes. This theory assumes that when local governments are empowered with autonomy, they can tailor public services to meet the specific needs of their communities more effectively. Faguet argues that this empowerment leads to improved service delivery outcomes, particularly in sectors such as education, where local context plays a crucial role in determining the effectiveness of interventions (Faguet, 2004). The theory emphasizes that local governments are better positioned to understand the unique challenges faced by their constituents and can respond more swiftly and appropriately than centralized authorities.

The assumptions underlying Local Government Autonomy Theory align closely with its core premise that decentralization fosters responsiveness and accountability. By allowing local governments to manage their own budgets and make decisions regarding resource allocation, there is an inherent expectation that these entities will prioritize education services based on community needs (Faguet, 2004). This relationship is further supported by empirical evidence indicating that decentralized education systems often experience higher levels of parental involvement and community engagement (Bruns et al., 2011). Such engagement is critical, where understanding local educational challenges, such as infrastructure deficits or teacher shortages can lead to targeted solutions that enhance service delivery.

Moreover, the theory's emphasis on autonomy suggests that local governments can innovate in educational practices without waiting for directives from central authorities. For instance, studies have shown that regions with greater fiscal autonomy tend to implement localized educational reforms more successfully than those under strict central control (Bardhan & Mookherjee, 2006). In Jinja City, this could mean developing tailored curricula or alternative teaching methods that resonate with the cultural context of the students.

Service Quality Theory

Service Quality Theory of Parasuraman et al. (1988) states that service quality is a subjective evaluation made by customers based on their expectations and perceptions of the service received (Parasuraman et al., 1988). This means that different stakeholders, such as students, parents, and teachers in secondary schools, may have varying expectations regarding educational services. Another assumption is that there exists a gap between expected service and perceived service, which can significantly affect customer satisfaction (Parasuraman et al., 1988). In the context of Jinja City's secondary schools, this gap can manifest in various ways, such as differences in teaching quality, resource availability, and administrative support. Understanding these assumptions allows researchers to identify specific areas where service delivery may fall short and to develop targeted interventions.

The Theory revolves around its five dimensions: tangibles, reliability, responsiveness, assurance, and empathy (Parasuraman et al., 1988). Tangibles refer to the physical facilities and equipment available at schools; reliability pertains to the ability to deliver promised services consistently; responsiveness indicates how willing school staff are to help students; assurance involves the knowledge and courtesy of staff; while empathy reflects the provision of caring individualized attention (Parasuraman et al., 1988). These dimensions provide a comprehensive framework for assessing service quality in educational settings. In Jinja City's secondary schools, applying these dimensions can help educators understand how well they meet student needs and expectations. For instance, evaluating tangibles could involve assessing classroom conditions or library resources available for students.

The key strength is its empirical foundation; numerous studies have validated its dimensions across various sectors beyond education (Zeithaml et al., 1990). This versatility makes it a robust tool for analyzing service quality in diverse contexts like Jinja City's secondary schools. However, one weakness is that it may oversimplify complex human interactions within educational environments by focusing primarily on measurable aspects rather than qualitative experiences (Brady & Cronin, 2001). Additionally, cultural factors influencing perceptions of service quality may not be adequately addressed within the theory's framework (Kumar & Gupta, 2015). Therefore, while Service Quality Theory provides valuable insights into education service delivery in Jinja City's secondary schools, it must be applied with consideration for local cultural nuances.

The relevancy of Service Quality Theory to this study lies in its focus on understanding stakeholder perceptions within

educational institutions. By applying this theory to Jinja City's secondary schools, researchers can systematically assess how students perceive various aspects of their educational experience. For example, if students feel that their teachers are unresponsive or lack empathy during interactions about academic challenges, this perception can lead to decreased satisfaction with their overall schooling experience (Parasuraman et al., 1988). Furthermore, using this theory allows for a structured approach to identifying gaps between expected and actual service delivery in these schools. This relevance underscores the importance of aligning educational practices with stakeholder expectations to enhance overall satisfaction.

Revenue Sharing and Education Service Delivery

According to Bird & Smart (2021), revenue sharing is where central governments allocate a portion of their tax revenues to subnational entities, such as provinces, states, or municipalities. This takes various forms, including general revenue sharing, special revenue sharing, and conditional grants (Shah, 2006). Many studies have explained the relationship between revenue sharing and education service delivery. In their study, Bahl and Linn (2020) analyzed data from multiple countries, demonstrating that regions benefiting from increased revenue sharing experienced improvements in enrollment rates and educational attainment. Their findings suggest that when local governments receive additional funding through revenue-sharing arrangements, they are better positioned to invest in infrastructure, teacher training, and learning materials. More so, a study by Faguet and Sanchez (2021) focused on Latin America, revealing that countries implementing robust revenue-sharing policies saw significant increases in student performance metrics. The study utilized standardized test scores as a primary outcome measure and found that areas receiving higher shares of national revenues were able to allocate more resources towards educational initiatives.

In line with the above, a study conducted by Gunter et al. (2022) explored how different models of revenue distribution affect equity within secondary education systems across Europe. The researchers employed a mixed-methods approach, combining quantitative data analysis with qualitative interviews from educators and policymakers and found that equitable revenue-sharing frameworks led to more balanced resource allocation among schools serving diverse populations. Their results indicated that when funds were distributed based on need rather than equal shares or historical allocations, schools located in disadvantaged areas could improve their facilities and hire qualified teachers more effectively. Still, Lee et al. (2024), who tracked changes in educational performance over a decade following the

implementation of new revenue-sharing policies in several Asian countries. The study employed a robust statistical framework to analyze trends in graduation rates and college enrollment figures before and after policy changes were enacted. Their results indicated a marked improvement in both metrics correlating with increased funding through targeted revenue-sharing initiatives. The study concluded that sustained investment facilitated by effective revenue-sharing arrangements not only enhanced immediate educational outcomes but also contributes positively to students' future opportunities an essential factor for economic development at large.

A comparative study by Martinez et al. (2023) examined various international frameworks across North America, Europe, Africa, and Asia. Their research highlighted successful examples from Finland's decentralized funding model which allows local authorities greater autonomy over resource allocation while ensuring accountability through national standards. Furthermore, Martinez et al.'s findings suggested that nations adopting flexible yet accountable frameworks tend to achieve better educational outcomes compared to those adhering strictly to centralized control mechanisms without room for adaptation based on local needs.

Local Taxation Generation and Education Service Delivery

According to Faguet & Sanchez (2020), local taxation generation involves empowering local governments to levy taxes within their jurisdictions. This approach allows municipalities to raise funds directly from their residents through property taxes, sales taxes, or other local levies (Faguet & Sanchez, 2020). Several studies have addressed the relationship between local tax generation and education service delivery. Baker, Kauffman, and McGowan (2021), they found out that local taxes account for a substantial portion of school district revenues in the United States, with property taxes being the most significant contributor. Their study highlights that variations in local tax generation can lead to disparities in educational resources available to schools, which ultimately affects student performance. Additionally, in a comparative analysis across several countries, carried out by Johnson and Smith (2022) found that regions with higher local tax revenues tend to invest more in secondary education services. Findings indicate that increased funding from local sources correlates positively with improved education service delivery thus student outcomes, such as higher graduation rates and standardized test scores. This suggests that local taxation not only provides necessary financial resources but also plays a critical role in shaping educational quality.

More to the above, Martinez and Chen (2023) examined how disparities in local tax bases contribute to unequal funding across school districts. They argue that wealthier areas are better positioned to generate revenue through local taxes, leading to significant differences in per-student spending on secondary education. Furthermore, Thompson and Williams (2020) conducted a longitudinal study analyzing the effects of changes in local tax policies on educational equity over time. Their findings suggest that reforms aimed at increasing local tax contributions from affluent communities can help bridge funding gaps between rich and poor districts. By redistributing resources more equitably, these policies have the potential to enhance access to quality secondary education for all students thus better educational service delivery.

Additionally, Greenfield and Roberts (2021) in their study on the relationship between property tax revenue and high school graduation rates across various states. Their analysis revealed a strong positive correlation; districts with higher property tax revenues consistently reported higher graduation rates. This relationship underscores the importance of stable local funding sources for maintaining educational standards. Moreover, Lee et al. (2022) explored how fluctuations in local tax revenues due to economic downturns affect secondary school performance metrics such as test scores and college readiness indicators. Their findings demonstrated that during periods of reduced tax revenue, schools often face budget cuts that lead to larger class sizes, reduced extracurricular programs, and diminished support services all factors detrimental to student achievement due poor education service delivery.

In their comprehensive review, Patel and Gomez (2023) highlighted various approaches taken by different jurisdictions to optimize tax generation while ensuring adequate funding for schools. They found that innovative taxation strategies such as implementing sales taxes or income taxes earmarked specifically for education can enhance overall investment in secondary schooling. Besides, Adams et al. (2020) examined case studies from several U.S. states where legislative changes led to increased investments in public education through revised taxation policies. Their findings indicate that states adopting progressive taxation models were able to increase per-pupil spending significantly without disproportionately burdening low-income families.

Nguyen and Patel (2021) discussed how reliance on property taxes can create volatility in school funding due to fluctuating real estate markets. During economic downturns or housing market crashes, schools may experience drastic reductions in revenue which can adversely affect staffing levels and program availability. Additionally, Wilson et al. (2022) addressed concerns regarding taxpayer resistance to

increased taxation for educational purposes. Their survey-based research indicated that many taxpayers prioritized immediate economic relief over long-term investments in education infrastructure a sentiment that complicates efforts to secure necessary funding increases for schools.

Budgetary Autonomy and Education Service Delivery

Bahl & Martinez-Vazquez (2020) defined budget autonomy as the capacity of local governments to prepare and execute their budgets independently from central authorities. This form of fiscal decentralization empowers municipalities with decision-making authority over resource allocation and expenditure management (Bahl & Martinez-Vazquez, 2020). Numerous researchers have contributed much to the body of knowledge on the relationship between budgetary autonomy and education service delivery. Bahl and Martinez-Vazquez (2021) examined the relationship between local government budgetary autonomy and education service delivery outcomes in Brazil. They found that increased fiscal autonomy at the municipal level significantly improved educational performance indicators such as student enrollment rates and graduation rates. The study concluded that when local governments have greater control over their budgets, they can allocate resources more effectively to meet the specific educational needs of their communities, leading to enhanced service delivery. Similarly, Faguet and Sanchez (2022) explored the impact of decentralization on education quality in Colombia, the study revealed that local governments with higher budgetary autonomy were better positioned to implement innovative educational programs tailored to local contexts. The researchers employed a mixed-methods approach, combining qualitative interviews with quantitative data analysis from multiple regions. Their findings indicated that budgetary autonomy allowed local authorities to respond more swiftly to community needs, resulting in improved student outcomes and satisfaction among parents regarding education services.

Additional, a study conducted by Gibbons and Machin (2023) assessed how local government budgetary decisions influenced educational attainment across different regions in England. Their results demonstrated a positive correlation between increased budgetary autonomy for local councils and improved educational outcomes, suggesting that empowered local governments could tailor funding strategies to address specific challenges faced by schools within their jurisdictions (Gibbons & Machin, 2023). Furthermore, Osei-Assibey & Agyemang-Mintah (2021) investigated the effects of budgetary autonomy on education service delivery in Ghana's public schools. The research highlighted that districts with greater financial independence were able to implement targeted interventions that directly addressed local educational

challenges such as teacher shortages and infrastructure deficits. Through a combination of surveys and case studies across several districts, they found significant improvements in student performance metrics where local governments had more control over budgeting processes. In the same way, Moyo and Chikoko (2022) focused on Zimbabwe's education sector to assess how local government budgetary autonomy affected service delivery quality in primary schools. Their findings indicated that municipalities with higher levels of fiscal discretion were more successful in mobilizing community resources for educational initiatives compared to those with centralized control over budgets. The study concluded that empowering local authorities led to enhanced accountability and responsiveness in education service delivery systems.

Namasasu & Kiggundu (2023) conducted an empirical study examining the influence of budgetary autonomy on education service delivery in Uganda's rural districts. They utilized a mixed-methods approach involving surveys of district officials and analysis of academic performance data from primary schools over five years. The results showed that districts granted greater financial independence experienced notable improvements in resource allocation efficiency for educational programs which translated into better learning outcomes for students. In addition, Okello-Obura and Lwanga-Ntale (2021) explored how variations in budgetary autonomy impacted the quality of education services provided by local governments in Uganda's urban areas. They found that increased fiscal authority allowed urban councils to invest more effectively in teacher training programs and school infrastructure development projects which positively affected student retention rates and overall academic achievement levels within these communities.

Fiscal Decentralization and Education Service Delivery

According to Ahmad and Brosio (2009), fiscal decentralization encompasses revenue sharing, local taxation generation, and budgetary autonomy, enabling sub-national governments to have greater control over their financial resources and make decisions that are responsive to local needs. A study by Bahl, Martinez-Vazquez, and Young (2021) analyzed data from multiple countries and found that increased fiscal autonomy for local governments correlates with improved student performance in secondary education. Their research indicated that when local authorities have greater control over funding decisions, they can tailor educational services to meet community needs more effectively, leading to enhanced academic achievement. A study by Liu and Zhang (2022) examined the effects of fiscal decentralization on secondary education quality in China. Their findings suggest that local governments are more

responsive to specific educational challenges when they have greater financial control. They concluded that regions with higher levels of fiscal decentralization exhibited better educational outcomes due to increased investment in school infrastructure and teacher training programs.

Another study by Faguet and Sanchez (2020), found out that decentralized fiscal systems allow for more efficient allocation of resources as local governments can prioritize spending based on community preferences. It was highlighted that municipalities with greater fiscal authority were able to allocate funds more effectively towards secondary schools, resulting in improved access and retention rates. In contrast, a study by Gunter et al. (2023) investigated the potential downsides of fiscal decentralization concerning resource disparities among regions found out that while some areas benefited from increased funding for secondary education, others faced significant challenges due to unequal distribution of resources and the disparity often resulted in poorer educational outcomes for students in less affluent regions.

Besides, Tiebout (2021) posited that decentralized governance structures enhance accountability among local officials regarding educational expenditures. By analyzing case studies from various countries, Tiebout demonstrated that communities with decentralized education financing experienced higher levels of parental involvement and scrutiny over school performance metrics. Moreover, an investigation by Asim et al. (2022) that focused on Pakistan's decentralized education system post-2001 reforms. It was found that increased local government accountability led to improvements in secondary school enrollment rates as communities became more engaged in monitoring educational quality and advocating for necessary changes within their schools.

Furthermore, a contribution by Khemani (2020) examined how decentralized funding mechanisms can either exacerbate or mitigate inequalities within educational systems. Her research highlighted cases where wealthier municipalities could leverage their financial resources more effectively than poorer ones, leading to significant disparities in educational quality at the secondary level. Conversely, a study by Duflo et al. (2023) provided evidence from India indicating that targeted fiscal transfers aimed at disadvantaged regions resulted in substantial improvements in secondary school enrollment among marginalized groups.

Additionally, in Latin America, a comparative study by Rojas et al. (2021) assessed several countries' approaches to decentralized financing models for education. They found that while some nations experienced positive outcomes such as increased enrollment rates and improved infrastructure

through localized decision-making processes, others struggled with inefficiencies stemming from inadequate capacity at the municipal level. However, research conducted in Africa explored Ghana's experience with fiscal decentralization in relation to its secondary education system and it was found out that while some districts successfully utilized their newfound financial autonomy to enhance educational facilities and teacher recruitment efforts (Osei-Assibey et al., 2022).

Gaps

Several studies highlight the need for localized research on the relationship between revenue sharing, taxation, and education service delivery in Jinja City. Lee et al. (2024) found that new revenue-sharing policies improved graduation rates and college enrollment across several Asian countries, indicating that effective revenue-sharing can enhance educational outcomes. Similarly, Baker et al. (2021) emphasized the role of local taxation in generating disparities in educational resources and student performance in the United States. While studies by Bahl & Martinez-Vazquez (2021), Faguet & Sanchez (2022), and Gibbons and Machin (2023) demonstrated the benefits of budgetary autonomy for educational performance, gaps remain in understanding these dynamics within Jinja City's unique context. This study aims to bridge that gap by exploring how these factors specifically impact education service delivery in Jinja City.

II. MATERIALS AND METHODS

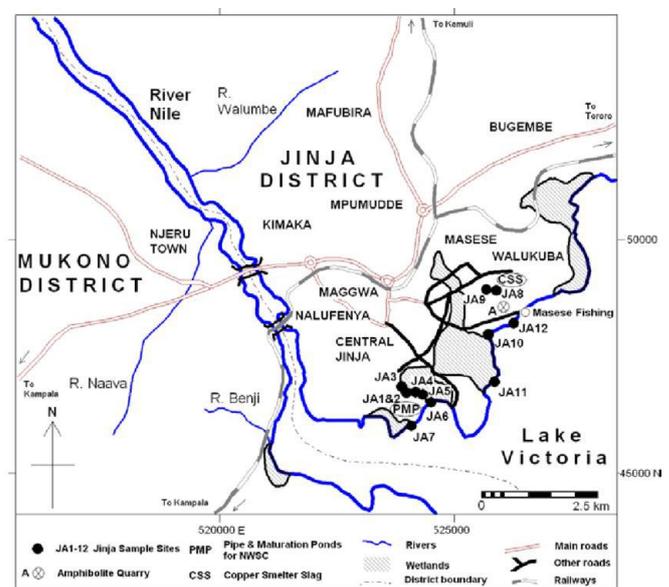
Location of the Study area

The study was conducted among Selected Public Secondary Schools in Jinja City. Jinja city is situated in Jinja district in Eastern part Uganda Busoga sub-region. It is most probably 81 kilometres (50miles) travelling by road east of Kampala the capital city of Uganda. It lies in the north of the shore of lake Victoria which is known as the birthplace of the mighty Nile River the longest in Africa where water spills to his journey to Mediterranean sea with two different dams Nalubaale and Kiira dams generating electricity in and around Jinja district Bujagali waterfalls located around 10km from central Jinja. Jinja city is the largest metropolitan area in Jinja district and 2nd largest city in the country with various neighboring towns and villages including Njeru, Buwenda, Kimaka, Masese, Walukuba, Mpumudde, Bugungu and Bugembe.

The education service delivery in Jinja City faces several challenges that hinder the effective education of students. According to the Ministry of Education and Sports (2022), many secondary schools in Jinja lack sufficient classrooms, leading to overcrowded learning environments. The report indicates that some schools operate with a student-to-

classroom ratio as high as 60:1, which is well above the recommended standard of 40:1 (Ministry of Education and Sports, 2022). A study conducted by the Uganda National Examination Board (2023) revealed that approximately 30% of secondary school teachers in Jinja are unqualified or underqualified for their teaching positions. This situation compromises the quality of education provided to students, as unqualified teachers may lack the necessary pedagogical skills and subject knowledge (Uganda National Examination Board, 2023).

Sketch Map of Showing the Location of Jinja District (Study Area)



Research Design

The study adopted a descriptive correlational and cross-sectional survey design following a mixed approach. A cross-sectional survey design was used because it involved data collection at one point in time, as suggested by Bordens & Abbott (2011). The quantitative approach was used for descriptive and inferential analysis, while the qualitative approach provided data for in-depth analysis (Fassinger & Morrow, 2013). Using both approaches allowed for making inferences and providing better explanations.

Study Population

The target population of the study was 547 participants of which 10 was Jinja City Budget Committee Members, 1 City Education Officer (CEO), 10 Jinja City Council Education Department Officials, 11 Head Teachers, 11 Deputy Head Teachers, 165 Parents-Teachers Association (PTA) members, and 339 teachers from the 11 secondary schools in Jinja City (Jinja City Council Education Department Report, 2024). Jinja City has a total of 11 public secondary schools, including

Mother Kevin, Mpummude Seed SSS, Jinja College, St. John Wakitaka, and Wanyange Girls, Stephen Budondo, Kiira College Butiki, Masese Seed, PMM Girls, Jinja SSS, Wanyange Seed SSS. This gives a total of 341 Teachers and 15,739 students ((Jinja City Council Education Department Report, 2024). Participants were included if they were current teachers, school administrators, PTA members, or City officials directly involved in secondary education in Jinja City, with at least one year in that position. They were willing to participate and provide informed consent.

Sample Size and Selection

Amin (2005) defines a sample as a collection of some elements of the population while sampling is the process of selecting elements from a population in such a way that the sampled elements represent the population. The sample size for the study was 341 respondents and it was determined with the help of Krejcie and Morgan (1970) table of sample size determination.

Table 1: Category, Target Population, Sample, and Sampling Techniques

Category	Target population	Sample Size	Sampling Technique
City Education Officer	01	01	Census
Budget Committee Members	10	10	Census
City Council Education Department Officials	10	10	Census
Head Teachers	11	11	Census
Deputy Head Teachers	11	11	Census
PTA members	165	118	Stratified simple
Teachers	339	180	Stratified simple
Total	547	341	

Source: Jinja City Council Education Department Report (2023); *Developed by the Researcher using Krejcie & Morgan, 1970 Guide)*

Sampling Techniques

In this study, stratified simple sampling was utilized to select teachers from different secondary schools in Jinja City. The population was divided into strata based on schools. This technique ensured that each subgroup (schools) was adequately represented in the sample, which enhanced (presentation) and generalizability of the findings. Teachers were randomly selected from each category proportionally to their representation in the overall population of teachers.

Census

A census involves selecting every member of a population for a study (Kothari, 2004). The sample size for qualitative data was determined using a census approach, wherein all members of the small population were included. The sample for qualitative data (City Education Officer, Budget Committee Members, City Council Education Department Officials, Head Teachers, and Deputy Head Teachers) comprised all 33 members (1+10+10+11+11) due to their small population size. This study basically collected primary data, which was obtained directly from the respondents. Primary data was collected through questionnaires and interview surveys. The data included information on revenue sharing, local taxation generation, budgetary autonomy, and education service delivery.

Data Collection Instruments

This study employed questionnaire and interview surveys to collect data. A questionnaire survey entails a predetermined set of written questions that individuals respond to, typically choosing from specific options (Apuke, 2017). Surveys are commonly used to collect information from a large group of people in a specific study (Amin, 2005). This method was utilized for its effectiveness in quickly gathering comprehensive responses. By giving respondents enough time to think about their answers, the survey method enhanced the accuracy of the collected data (Mugenda & Mugenda, 2003). Additionally, using surveys helped to reduce costs and time constraints while increasing response rates, and most importantly, all respondents were able to read and write.

Interviews were used to solicit information from Head Teachers, Deputy Head Teachers, City Council Education Department Officials, PTA Members, and CEO. The guide helped maintain focus on the area of study and avoid diversions that could have misinformed the study findings, as suggested by Wyse (2014). Qualitative data was needed to capture nuanced insights, perceptions, and experiences of key stakeholders regarding fiscal decentralization's impact on education service delivery, providing contextual understanding.

To supplement data from the questionnaires, the researcher used a key informant interview guide from the Head Teachers, Deputy Head Teachers, City Council Education Department Officials, PTA Members, and CEO. These were used because they possessed crucial insights into the relationship between fiscal decentralization and service delivery in secondary schools.

III. DATA ANALYSIS

The data was analyzed using descriptive statistics, Pearson's correlational coefficient, and multiple regression analysis. The study used Pearson's correlation coefficient to achieve the study objectives, while multiple regression analysis was used to determine the collective effect of all the IVs on the DV.

Qualitative Analysis

According to Denzin and Lincoln (2011), qualitative data refers to non-numerical, descriptive information, such as text, images, and observations that provides in-depth insights into people's experiences, attitudes, and behaviors. Qualitative data was analyzed using both thematic analysis and content analysis. Content analysis involved coding the data and later processing it. These two approaches complemented each other, as themes emerged from the researcher and descriptions summarized the responses. Similarly, data from interviews was interpreted and themed to present uniformly related responses for final conclusions and observations.

IV. RESULTS

Response Rate

Out of 318 questionnaires administered, 276 were completed, yielding an 87% response rate which is considered satisfactory. According to Amin (2005), a response rate exceeding 70% is adequate for a study, indicating no bias in the collected data.

Table 2: Response Rate

Instrument/Tool	Sample size	Response	Response Rate (%)
Questionnaires	318	276	87

Source: Primary Data (2025)

Background Information of Respondents

Data was collected on respondents' background information to determine its appropriateness for the study population. This section reports the distribution of respondents by category, sex, age, marital status, education level, and tenure with the school/city.

Distribution of Respondents by Category and Age

Respondents were asked to state their category and age. Category and age was important in determining the representativeness of the sample. The responses obtained are shown in table 3;

Table 3: Distribution of Respondents by Category and Gender

Category	Male		Female	
	F	%	F	%
District Education Officer				
Headteachers				
Deputy Head				

Teachers				
Parent-Teacher Committee Members				
Parents				
Total	167	100	128	100

Source: Primary Data (2025)

The results in Table 4.2 revealed that majority (56.6%) of the respondents were male while the minority (43.1%) were females. More so, the results indicate that with the majority (44.4%) of the respondents were teachers while the minority (1%) was education officers.

Distribution of Respondents by Age and Marital Status

Respondents were asked to state their age and marital status. Age and marital status were important in determining the representativeness of the sample. The responses obtained are shown in table 3.

Table 4: Age and Marital Status of Respondents

Age group	Married		Single		Divorced	
	F	%	F	%	F	%
20-30 years	10	6.8	56	50.0	5	18.9
31 - 41 years	82	55.8	51	45.5	13	36.1
42 - 52 years	22	15.0	5	4.5	10	27.8
Above 53 years	33	22.4	0	0.0	8	22.2
Total	147	100	112	100	36	100

Source: Primary Data (2025)

Table 4 reveals that most respondents (55.8%) were married individuals aged 31-41 years, while a minority (6.8%) were married individuals aged 20-30 years. These findings suggest that married individuals over 31 years old may have influenced perspectives on fiscal decentralization and education service delivery in Jinja City's public secondary schools.

Distribution of Respondents by Level of education, and Period Worked

Respondents were asked to state their level of education, and period worked and these were important in determining the representativeness of the sample. The responses obtained are shown in table 5

Table 5: Distribution of Respondents by Level of education, and Period Worked

Description	Category	Frequency (n)	Percentage (%)
Level of education	Master's Degree	30	10.2
	Bachelor's degree	194	65.8
	Diploma	71	24.1
Total		295	100
Period worked in the school/city	0-2 Years	37	12.5
	2-4 Years	45	15.3
	4-6 Years	67	22.7
	6 years and above	146	49.5
Total		295	100

Source: Primary Data (2025)

Information from Table 5 reveals that majority (65.8%) of respondents hold a Bachelor's degree while the minority (24.1%) of the respondents holds diplomas. This suggests that most participants understand education service delivery and fiscal decentralization policies and practices. Their educational background will enable them to offer insightful opinions on the relationship between fiscal decentralization and education service delivery in public secondary schools.

More so, the Table indicates that majority (49.5%) have been employed for over 6 years while the minority (12.5%) had worked for a period of 0-2 year. This demonstrates an extensive experience and familiarity with the education system. This experience offers valuable insights into the dynamics of fiscal decentralization and its long-term impact on education service delivery.

Level of Fiscal Decentralization in Jinja City

After describing the background characteristics of the respondents, the researcher proceeded to determine the level of level fiscal decentralization. Fiscal decentralization in this study was measured as the revenue sharing, local tax generation and budgetary autonomy. This was scaled to five; using a 5-point Likert rating scale (1: strongly disagree (SD), 2: disagree (D), 3: not sure (NS), 4: agree (A), and 5: strongly agree (SA)). Respondents were asked to react to several items and responses were analyzed using mean scores and standard deviations. The responses are summarized in Tables below.

Level of Revenue Sharing

To measure revenue sharing was measured using general revenue, special revenue and conditional grants. The collected data were categorized using a 5-point Likert rating scale (1: strongly disagree (SD), 2: disagree (D), 3: not sure (NS), 4: agree (A), and 5: strongly agree (SA)), and analyzed based on their means and standard deviations. Statements were posed to respondents regarding revenue sharing for education in selected public secondary schools and where were asked to indicate their level of agreement or disagreement and the result are presented in table 6 below.

Table 6: Descriptive Statistics on Level of Revenue Sharing

	Mean	Std. Deviation
The City authority has been able to identify revenue sources to be shared (e.g., taxes, fees).	3.70	1.38
The City authority has been able to establish a mechanism for allocating revenue among participating entities like education, health and others.	3.95	1.191
The City authority has been able to put in place a mechanism of distributing revenue to participating entities.	3.75	1.331
The City authority has been able to specify a percentage of revenue to be allocated to the different entities like education, health and others.	3.85	1.318
There are conditions or restrictions on the use of shared revenue.	4.00	1.12
The City authority has put in place mechanisms for ensuring transparency and accountability in revenue sharing.	3.95	0.94
Average Mean	3.87	1.21

Source: Primary Data (2025)

According to the results in Table 6, the highest mean score of 4.00 was for "There are conditions or restrictions on the use of shared revenue." This indicates that respondents strongly agree that there are conditions or restrictions on the use of shared revenue, implying that the city authority has effectively communicated the terms of revenue sharing to stakeholders. In contrast, "The City authority has been able to identify revenue sources to be shared (e.g., taxes, fees)" has the lowest mean score of 3.70. This suggests respondents are less certain about the city's ability to identify revenue sources, implying potential challenges in revenue mobilization. A mean score of 3.85 for "The City authority has been able to specify a percentage of revenue to be allocated to the different entities like education, health and others" indicates that respondents agree the city authority has specified revenue allocation percentages. This implies a clear revenue allocation framework, which can be considered a middle ground in the findings. The findings suggest the city authority has made efforts to establish mechanisms for revenue sharing, but challenges in identifying revenue sources may exist. The findings imply that the city authority must improve revenue identification and mobilization to effectively implement revenue-sharing mechanisms. The average mean score of 3.87 indicates that respondents generally agree that the City authority has effective revenue sharing mechanisms in place, suggesting a positive perception of revenue sharing practices. This indicates the City authority is doing well in identifying revenue sources, allocating and distributing revenue, and ensuring transparency and accountability, with room for further improvement.

Level of Taxation Generation

To measure taxation generation in Jinja City, was measured using property tax, business license fees, and local service tax. The collected data were categorized using a 5-point Likert rating scale (1: strongly disagree (SD), 2: disagree (D), 3: not sure (NS), 4: agree (A), and 5: strongly agree (SA)), and analyzed based on their means and standard deviations. Statements were posed to respondents regarding revenue sharing for education in selected public secondary schools and where were asked to indicate their level of agreement or disagreement and the result are presented in table 7 below.

Table 7: Descriptive Statistics on Taxation Generation

Statements	Mean	Std. Deviation
The City has been able to identify tax bases e.g., property, and sales	3.75	1.29
The City authority has the ability to determine the tax rate	3.35	1.53
The City authority has established a system for collecting and enforcing local taxes.	4.10	1.17
The City authority has been able to come up with a taxpayers register and maintains taxpayer’s records.	3.90	1.37
The City authority has been able to put in place mechanisms for collecting taxes (online payment, bank payment).	4.10	1.21
The City authority has been able to measures to ensure compliance and enforce tax laws (e.g., penalties and audits).	3.90	1.29
Average Mean	3.85	1.31

Source: Primary Data (2025)

According to the findings in Table 7, the highest mean score of 4.10 was recorded for two statements: "The City authority has established a system for collecting and enforcing local taxes" and "The City authority has implemented mechanisms for collecting taxes (e.g., online payment, bank payment)." This indicates that respondents agree the city authority has established effective systems for tax collection and enforcement, implying significant progress in institutionalizing tax collection mechanisms. In contrast, the lowest mean score of 3.35 for "The City authority has the ability to determine the tax rate" suggests respondent uncertainty regarding the city authority's capacity to set tax rates, implying potential limitations in tax policy implementation. A mean score of 3.90 is observed for "The City authority has been able to come up with a taxpayers register and maintains taxpayer’s records" and "The City authority has been able to take measures to ensure compliance and enforce tax laws (e.g., penalties and audits)," indicating that respondents agree the city authority has made efforts to maintain taxpayer records and enforce tax laws. The city authority has made progress in tax collection and enforcement; however, it needs to strengthen its tax policy implementation capacity and improve taxpayer management. The average mean score of 3.85 indicates that respondents generally agree that the City authority has effective taxation generation mechanisms in place, suggesting a positive perception of taxation practices. This suggests that the City authority is doing well in taxation, particularly in establishing a system for collecting and enforcing local taxes and implementing mechanisms for collecting taxes.

Level of Budgetary Autonomy

To measure budgetary autonomy in Jinja City, was measured using budget preparation, expenditure control, and resource allocation. The collected data were categorized using a 5-point Likert rating scale (1: strongly disagree (SD), 2: disagree (D), 3: not sure (NS), 4: agree (A), and 5: strongly agree (SA)), and analyzed based on their means and standard deviations. Statements were posed to respondents regarding revenue sharing for education in selected public secondary schools and where were asked to indicate their level of agreement or disagreement and the result are presented in table 8 below.

Table 8: Descriptive Statistics on Budgetary Autonomy

Statements	Mean	Std. Deviation
The City has authority to generate revenue through taxes, or other sources	4.10	1.33
The City has authority to make expenditure decisions and allocate resources	4.15	1.23
The City has the ability to prepare and propose its own budget	4.10	0.79
The City some degree of control over the budget approval process	3.70	1.26

The City has the ability to reallocate resources within the budget	3.70	1.30
The City has the responsibility for budgetary decisions and outcomes.	3.80	1.32
Average Mean	3.93	1.21

Source: Primary Data (2025)

According to the findings in Table 8, the highest mean score of 4.15 was for "The City has authority to make expenditure decisions and allocate resources." This indicates strong agreement among respondents that the city possesses significant autonomy in expenditure decisions and resource allocation, implying effective financial management. The lowest mean score of 3.70 is shared by two statements: "The City has some degree of control over the budget approval process" and "The City has the ability to reallocate resources within the budget." This suggests respondents are less certain about the city's control over budget approval and resource reallocation, implying potential limitations in budgetary autonomy. A middle mean score of 3.80 is observed for "The City has the responsibility for budgetary decisions and outcomes," indicating that respondents agree the city is accountable for budgetary outcomes. The findings imply that while the city has significant autonomy in expenditure decisions, it may need to strengthen its control over budget approval and resource reallocation to fully leverage its budgetary autonomy. The average mean score of 3.93 indicates that respondents generally agree that the City authority has a relatively high level of budgetary autonomy, suggesting a positive perception of budgetary decision-making practices. This indicates the City authority has significant authority in generating revenue, making expenditure decisions, and preparing its own budget, enabling effective financial management.

Level of Education Service Delivery

To measure education service delivery in Jinja City, was measured using infrastructure provision, teacher training programs, curriculum implementation, and educational support services. The collected data were categorized using a 5-point Likert rating scale (1: strongly disagree (SD), 2: disagree (D), 3: not sure (NS), 4: agree (A), and 5: strongly agree (SA)), and analyzed based on their means and standard deviations. Statements were posed to respondents regarding education service delivery in selected public secondary schools and where were asked to indicate their level of agreement or disagreement and the result are presented in table 9 below.

Table 9: Descriptive Statistics on Education Service Delivery in Jinja City

	Mean	Std. Deviation
Classroom sufficient and well-maintained	3.93	1.33
There are adequate facilities for sanitation, hygiene, and water	2.98	1.37
Science laboratories, libraries, and ICT facilities are provided.	4.00	1.02
Schools are equipped with safety features(e.g., fire extinguishers, first aid kits	3.11	1.35
Measures to prevent bullying and ensure student safety.	4.26	1.05
Digital resources (e.g., computers and internet are available for students.	3.06	1.37
Schools are accessible for students with disabilities.	3.69	1.36
Facilities and resources inclusive for diverse students' needs.	3.39	1.28
Schools facilities are maintained and repaired.	4.05	1.24
There are regular inspections to ensure infrastructure quality	3.69	1.30
Programs like induction, mentorship and professional development are provided at your school	3.73	1.12
The programs are tailored to meet your needs	2.63	1.57
There are support systems for teachers during and after trainings	4.13	1.22
Resources like technology and material to support teacher training. are provided during and after the training	4.19	1.34
School administrators are involved in supporting teacher trainings	4.07	1.22
School administrators are involved in supporting teacher trainings	4.02	0.75
Teacher training programs are evaluated	3.59	1.22
Metric (E.g., teacher satisfaction, students) have been to measure program effectiveness.	3.58	1.26
Average Mean	3.67	1.24

Source: Primary Data (2025)

Table 9 indicates that the highest mean score, 4.26, was for "Measures to prevent bullying and ensure student safety." This suggests respondents strongly agree that the city effectively prevents bullying and ensures student safety, thus fostering a safe learning environment. The lowest mean score, 2.63, was for "The programs are tailored to meet your needs." This implies respondents disagree that teacher training programs meet their needs, highlighting a requirement for more targeted and effective teacher training. A mean score of 3.73 was observed for the statement, "Programs like induction, mentorship, and professional development are provided at your school." This indicates that respondents agree such programs are available, implying an investment in teacher development. The findings suggest that while the city has made significant efforts to ensure student safety, it needs to improve the effectiveness and relevance of teacher training programs to enhance education service delivery. The city should prioritize tailoring teacher training programs to meet the specific needs of educators, enhancing their skills and confidence in delivering quality education. The average mean score of 3.67 indicates that respondents generally agree that education service delivery in Jinja City is satisfactory, with strengths in infrastructure, safety measures, and teacher training programs. However, areas for improvement include tailoring teacher training programs to meet specific needs and enhancing inclusivity and accessibility of facilities, highlighting opportunities for targeted interventions to enhance education quality.

Inferential Data Analysis

Relationship between Revenue Sharing and Educational Service Delivery

The first objective of this study was to establish the relationship between revenue sharing and education service delivery among Selected Public Secondary Schools in Jinja City. Revenue sharing was measured by general revenue, special revenue, and conditional grants. To achieve this objective, a null hypothesis of no significant relationship between revenue sharing and educational service delivery was developed. This hypothesis was tested through establishing a Pearson's Correlation Coefficient and the results are presented in table 10.

Table 10: Pearson Correlation for Revenue Sharing and Education Service Delivery

		Revenue sharing	Education service delivery
Revenue sharing	Pearson Correlation	1	0.888**
	Sig. (2-tailed)		0.000
	N	276	276
Education service delivery	Pearson Correlation	0.888**	1
	Sig. (2-tailed)	0.000	
	N	276	276

** . Correlation is significant at the 0.01 level (2-tailed).

Source: Primary Data (2025)

The Pearson Correlation results revealed a strong positive relationship between revenue sharing and education service delivery in public secondary schools in Jinja City ($r = 0.888$; Sig. = 0.000), This implies statistically significant at the 0.01 level, suggesting that the observed correlation is unlikely to occur by chance. The results imply a significant relationship between revenue sharing and education service delivery, highlighting the potential importance of revenue sharing in enhancing education service delivery in public secondary schools. The strong correlation coefficient suggests that revenue sharing may be a critical factor in determining the quality of education service delivery.

Qualitative Data Analysis

This section presents interview responses from the City Education Officer, Budget Committee Members, City Council Education Department Officials, Head Teachers, and Deputy Head Teachers. These responses concern revenue sharing and education service delivery among selected public secondary schools in Jinja City.

Revenue Source Identification

“We have mapped several sources, but there is inconsistency in who tracks what. Some schools report taxes, while others are unsure which fees count toward the pool, leading to uneven confidence in the shared revenue map. Clearer, centralized dashboards and enforcement are needed to stabilize expectations”. (KII₁, Oct, 2025)

Revenue Allocation Mechanism

“We see a framework on paper, with percentages and entitlements, but in practice, disbursements are irregular. Some months we receive funds late, which disrupts planning for curricula and extracurriculars. We need predictable timelines and accountable audits to build trust.” (KII₂, Oct, 2025)

Revenue Distribution Mechanism

“We receive allocations, but the process lacks transparency at the school level. When funds arrive late or with unclear breakdowns, we struggle to align resources with needs, such as laboratory consumables and classroom materials.” (KII₄, Oct, 2025)

Percentage Allocation

“We have clear targets for education funding, but competing needs within health and infrastructure pressurize our resources. There is a risk of mid-year reallocation, which disrupts planning for classrooms, libraries, and bus transport. We need a more stable, policy-backed earmarking process with periodic reviews.” (KII₉, Oct, 2025)

Conditions on Shared Revenue

“Policy restrictions are clear, but implementation remains bureaucratic. Some schools find these rules impede urgent needs, while others strictly adhere and demand excessive approvals. A streamlined, field-friendly framework would be beneficial.” (KII₅, Oct, 2025)

Transparency and Accountability

“We publish quarterly disbursement reports and hold public forums. Some school-level stakeholders still question how data are collated and who verifies consistency across all posting units. More granular audits and real-time dashboards could strengthen trust.” (KII₇, Oct, 2025)

The qualitative results reveal challenges in revenue sharing and education service delivery in Jinja City's public secondary schools. Key issues include inconsistent revenue tracking, irregular disbursements, lack of transparency, and bureaucratic policy implementation. These challenges disrupt planning, undermine trust, and hinder effective resource allocation. The findings suggest that revenue sharing mechanisms are not effectively supporting education service delivery, highlighting the need for clearer frameworks, predictable timelines, accountable audits, and streamlined processes. The results imply that improving revenue sharing processes is crucial for enhancing education service delivery in Jinja City's public secondary schools.

Relationship between Taxation Generation and Educational Service Delivery.

The second objective of this study was to establish the relationship between taxation generation and education service delivery among Selected Public Secondary Schools in Jinja City. Taxation generation was measured by property tax, business license fees, and local service tax. To achieve this objective, a null hypothesis of no significant relationship between taxation generation and educational service delivery was developed. This hypothesis was tested through establishing a Pearson's Correlation Coefficient and the results are presented in table 11.

Table 11: Pearson Correlation for Taxation Generation and Education Service Delivery

		Taxation generation	Education service delivery
Taxation generation	Pearson Correlation	1	0.598**
	Sig. (2-tailed)		0.000

	N	276	276
Education service delivery	Pearson Correlation	0.598**	1
	Sig. (2-tailed)	0.000	
	N	276	276

** . Correlation is significant at the 0.01 level (2-tailed).

Source: Primary Data (2025)

The Pearson correlation results revealed a moderate positive relationship between taxation generation and education service delivery in public secondary schools in Jinja City ($r = 0.598$; $\text{Sig.} = 0.000$). This indicates that as taxation generation increases, education service delivery also tends to increase. This implies a statistically significant at the 0.01 level, suggesting that the observed correlation is unlikely to occur by chance. The results may imply that taxation generation has a substantial impact on education service delivery, highlighting the potential importance of taxation in supporting education services in public secondary schools. The strong correlation coefficient suggests that taxation generation is a key factor influencing education service delivery.

Qualitative Data Analysis

This section presents interview responses from the City Education Officer, Budget Committee Members, City Council Education Department Officials, Head Teachers, and Deputy Head Teachers. These responses concern taxation generation and education service delivery among selected public secondary schools in Jinja City.

Tax Base Identification

"We've started mapping tax bases like property and sales, yet some schools report missing categories or overlapping classifications. A centralized tax-base catalog with regular updates would reduce confusion and improve school facility planning." (KII₂, Oct, 2025)

Tax Rate Determination

"We hear about tax rates, but the process is opaque. Rates change without clear, timely communication to schools, making budgeting unpredictable. A transparent formula with advance notice would help schools align resource needs with expected revenue." (KII₈, Oct, 2025)

Tax Collection and Enforcement System

"We see the system functioning in many respects tax collection portals, receipts, and notices. However, some communities still face literacy or access barriers to online payments, which reduces timely compliance. Simplified channels and targeted outreach could boost participation." (KII₉, Oct, 2025)

Taxpayer Register and Records

"We have a central taxpayer register and are updating records, but data quality is uneven across sub-counties. Regular data cleaning, verification audits, and capacity-building for local registrars would stabilize the system and improve service targeting." (KII₃, Oct, 2025)

Tax Payment Mechanisms

"Online and bank payments are convenient for many; however, rural schools sometimes face connectivity issues and banking access constraints. Expanding mobile money options and ensuring branch access in remote areas would improve uptake and reduce delays in remitting funds." (KII₄, Oct, 2025)

Tax Compliance and Enforcement

"Penalties and audits are in place, but enforcement is uneven. Some schools experience prompt audits, while others experience delays. Clearer timelines and consistent enforcement would reinforce compliance and fairness." (KII₅, Oct, 2025)

The qualitative results highlight challenges in local taxation generation affecting education service delivery in Jinja City's public secondary schools. Issues include unclear tax base identification, opaque tax rate determination, and uneven enforcement. These challenges lead to confusion, unpredictability, and reduced compliance. The findings suggest that improving taxation systems, such as centralized catalogs, transparent formulas, and simplified payment channels, can enhance revenue generation and support education service delivery. The results imply that strengthening local taxation generation can positively impact education service delivery in Jinja City's public secondary schools.

Relationship between Budgetary Autonomy and Educational Service Delivery

The third objective of this study was to establish the relationship between taxation generation and education service delivery among Selected Public Secondary Schools in Jinja City. Budgetary autonomy was measured by budget preparation, expenditure control, and resource allocation. To achieve this objective, a null hypothesis of no significant relationship between budgetary autonomy and educational service delivery was developed. This hypothesis was tested through establishing a Pearson's Correlation Coefficient and the results are presented in table 12.

Table 12: Pearson Correlation of Budgetary Autonomy and Education Service Delivery

		Budgetary autonomy	Education service delivery
Budgetary autonomy	Pearson Correlation	1	0.861**
	Sig. (2-tailed)		0.000
	N	276	276
Education service delivery	Pearson Correlation	0.861**	1
	Sig. (2-tailed)	0.000	
	N	276	276

** . Correlation is significant at the 0.01 level (2-tailed).

Source: Primary Data (2025)

The Pearson correlation results revealed a strong positive relationship between budgetary autonomy and education service delivery in public secondary schools in Jinja City ($r = 0.861$; $\text{Sig.} = 0.000$). This indicates that as budgetary autonomy increases, education service delivery also tends to increase. This implies that the relationship is statistically significant at the 0.01 level, suggesting that the observed correlation is unlikely to occur by chance. The results may imply that budgetary autonomy has a substantial impact on education service delivery, highlighting the potential importance of autonomy in financial decision-making for schools. The strong correlation coefficient suggests that budgetary autonomy is a crucial factor influencing education service delivery.

Qualitative Data Analysis

This section presents interview responses from the City Education Officer, Budget Committee Members, City Council Education Department Officials, Head Teachers, and Deputy Head Teachers. These responses concern budgetary autonomy and education service delivery among selected public secondary schools in Jinja City.

Revenue Generation Authority

"We do mobilize from multiple sources, but there are gaps in who has access to which funding streams. Some schools report flexibility, while others feel tied to centrally allocated funds with limited autonomy. A clearer, standardized portfolio of revenue channels would empower school-level budgeting." (KII₅, Oct, 2025)

Expenditure Decision-Making

"We appreciate being part of the budgeting process, yet in practice some allocations are delayed or renegotiated at higher levels, which disrupts timely procurement of textbooks and lab equipment. Transparent, participatory budgeting at the school level would improve responsiveness and accountability." (KII₃, Oct, 2025)

Budget Preparation and Proposal

"We see the budget being drafted with some input from schools, but the real test is whether school priorities—especially for classrooms, libraries, and science labs are reflected without heavy negotiation. A more formal mechanism for school-led budget requests and timely responses would foster trust and targeted improvements." (KII₄, Oct, 2025)

Budget Approval Process

"We exercise moderate control over approvals; some decisions require higher-level sign-off, which can slow timelines. A streamlined, rule-based approval process with defined timeframes would reduce bottlenecks and improve predictability for schools." (KII₂, Oct, 2025)

Resource Reallocation

"We sometimes request reallocation to address urgent gaps, but approvals can be lengthy, and funds may remain idle in one area while another suffers. Formal fast-track reallocation rules tied to school-level readiness would enhance agility." (KII₆, Oct, 2025)

Budgetary Responsibility

"Responsibility is acknowledged, yet outcomes depend on external approvals and resource availability. Strengthening local ownership with school-level performance dashboards and annual audits would clarify accountability and motivate improved resource utilization." (KII₁₀, Oct, 2025)

The qualitative results reveal that budgetary autonomy is limited in Jinja City's public secondary schools, hindering education service delivery. Schools face challenges in revenue generation, expenditure decision-making, and budget approval, leading to delayed procurements and unmet priorities. The findings suggest that increasing budgetary autonomy, through clearer revenue channels, transparent budgeting, and streamlined approvals, can enhance responsiveness and accountability. Strengthening local ownership and performance monitoring can also improve resource utilization, ultimately positively impacting education service delivery in Jinja City's public secondary schools.

Multiple Regression Analysis

The general objective of this study was to establish the relationship fiscal policy and education service delivery in Jinja City. This means that the fundamental part of the study was to determine the variation caused in the dependent variable by the independent variable. Therefore, the fiscal policy was the independent variable while education service delivery was the dependent variable. On the other hand, all the analyses carried out in the earlier sections of chapter four have primarily investigated the relationship between the variables without dealing with the causal relationship. It was for that reason that the regression analysis was run to establish whether as a matter of fact the independent variable causes variation in education service delivery. A multivariate regression model was utilized to determine the relative importance of each of the three variables with respect to education service delivery. This led to the adoption of a set of indicators to achieve the desired objective.

The multiple regression models for the study were:

$$Y=f(X)$$

$$Y=f(X_1, X_2, X_3);$$

$$Y= \alpha +a_1X_1+a_2X_2+ a_3X_3$$

Where;

Y: Dependent Variable: Education Service Delivery

X₁: IV₁ Revenue sharing

X₂: IV₂: Local tax generation

X₃: IV₃: Budgetary autonomy

α =Constant

a₁, a₂, and a₃ are parameters for the variables: X₁, X₂ and X₃ respectively.

Where the statistical model to be used in the regression is:

$$Y = \alpha_0 + \alpha_1 X_1 + \alpha_2 X_2 + \alpha_3 X_3 + \epsilon$$

Where;

$$\alpha_i (i=0, 1, 2, 3)$$

Are three objectives

α_0 is the intercept (constant)

ϵ represents the random errors

The assumed sign of α 's is as given as all variables are assumed to manipulate the dependent variable positively. The random errors (ϵ) were introduced to deal with the inadequacies in the research.

Table 13: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	F	Sig.
1	0.911 ^a	0.829	0.795	3.96267	24.276	0.000 ^a

a. Predictors: (Constant), revenue sharing, local taxation generation, and budgetary autonomy

Source: Primary Data: (2025)

Results from Table 13 reveal that's shows R which is the correlation between the observed and predicted values of the dependent variable to be 0.911, while R square which is the proportion of variation in the dependent variable is 0.829 which implies that that approximately 82.9% of the variation in education service delivery is explained by the independent variables (revenue sharing, local taxation generation, and budgetary autonomy). The adjusted R square is 0.795 showing the effects on the observed and predicted values of the dependent variable. The also indicate that the regression model is statistically significant (F = 24.276, Sig. = 0.000), suggesting that fiscal decentralization significantly predicts education service delivery among selected public secondary schools in Jinja City.

Table 14: Regression Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	24.982	3.495		7.148	0.000
	Revenue Sharing	1.852	0.735	1.453	2.520	0.000
	Taxation Generation	0.179	0.097	0.253	1.844	0.000
	Budgetary Autonomy	0.946	0.804	0.710	1.176	0.000

a. Dependent Variable: Education Service Delivery

Source: Primary Data: (2025)

Supported by the results achieved from the model summary and ANOVA tables above, the subsequent empirical model was generated using the beta coefficients;

$$ESD = 24.982 + 1.852 + 0.179 + 0.946$$

$$(.000) (.000) (.000) (.000)$$

The model above reveals that for every unit change in the revenue sharing, it causes 18.5% change in the education service delivery (dependent variable) (Beta = 1.453; Sig. = .000). This implies that revenue sharing significantly affect education service delivery. In line with the above, the model also reveals that a unit change in local tax generation causes a 1.7 % change in education service delivery (Beta = 0.097; Sig. = 0.000). This implies that local tax generation significantly affects education service delivery in Jinja City, Uganada. Furthermore, the model illustrates that budgetary autonomy a 9.4% change in education service delivery (Beta = 0.094; Sig. = 0.000), implying that all the three independent variables combined together significantly affect education service delivery.

V. DISCUSSIONS

The first objective of this study was to determine the relationship between revenue sharing and education service delivery in Jinja City, Uganda. The objective was achieved by testing the null hypothesis of no significant relationship between revenue sharing and education service delivery. The finding led to the rejection of the null hypothesis. This implies that there is a significant relationship between revenue sharing and education service delivery in Jinja City, Uganda. This finding is in line with the view of Eneji et al. (2023), who emphasized the importance of innovative funding strategies in ensuring the sustainability of secondary education. With the same view, the result is also consistent with the findings of Oboire (2023), who found that internal fund reserves and grants had a positive relationship on financial sustainability of private secondary schools in Uganda. More so, the study findings also align with the findings of Chukujindu (2024), who revealed the need for budget allocation prioritization to ensure that resources are allocated effectively to support teaching and learning.

The second objective of this study was to assess the relationship between taxation generation and education service delivery in Jinja City, Uganda. The objective was achieved by testing the null hypothesis of no significant relationship between taxation generation and education service delivery. The finding led to the rejection of the null hypothesis. This implies that there is a significant relationship between taxation generation and education service delivery in Jinja City, Uganda. These findings align with Musiega et al. (2023), who emphasized the importance of local revenue generation in supporting education services in Kenya. The results are also consistent with Akinola et al. (2022), who found that internally generated revenue significantly impacted the development of public secondary schools in Nigeria. Similarly, these findings agree with Ogachi et al. (2022), which highlighted the importance of local revenue generation in supporting education services in Africa. Additionally, the findings are consistent with Kiptoo et al. (2023), who found that county revenue allocation significantly affected the implementation of free day secondary education in Kenya.

The third objective of this study was to assess the relationship between budgetary autonomy and education service delivery in Jinja City, Uganda. The objective was achieved by testing the null hypothesis of no significant relationship between budgetary autonomy and education service delivery. The finding led to the rejection of the null hypothesis. This implies that there is a significant relationship between budgetary autonomy and education service delivery in Jinja City, Uganda.

The findings align with Nkengbeza et al. (2023), who emphasized the importance of school autonomy in improving educational outcomes. Additionally, these results are consistent with Bandura et al. (2022), who found that school autonomy positively impacted student achievement in mathematics and reading comprehension. Furthermore, the findings agree with Dhillon et al. (2023), who highlighted the importance of school autonomy in financial decision-making for improving educational outcomes. Furthermore, the findings are consistent with Mukhuthu et al. (2022), who found that the decentralization of financial management and effective financial management systems positively impacted the quality of education in South Africa.

VI. CONCLUSIONS

The study concludes that revenue sharing significantly enhances education service delivery in public secondary schools. Increasing revenue sharing leads to improved education quality, implying policymakers should prioritize it. This can help schools deliver quality services, benefiting students and the community, with important implications for education policy and practice.

Furthermore, that taxation generation supports education services in public secondary schools. Increasing taxation generation improves education outcomes, implying policymakers should prioritize it. This can help schools deliver quality services, benefiting students and the community, with implications for education policy and practice.

In addition, budgetary autonomy enhances education service delivery. Schools with financial autonomy deliver quality services, implying policymakers should grant autonomy. This enables effective resource allocation, responding to specific needs, and delivering quality education, ultimately benefiting students and the community.

Basing on the summaries and conclusions, the researcher comes up with the following recommendations as per the study objectives. It is recommended that the government increase revenue sharing to public secondary schools, allowing them to fund education services and improve quality. Schools should be given autonomy in allocating funds to prioritize needs. Timely disbursement of funds is also crucial for planning and budgeting. A monitoring framework can track fund use and impact, ensuring accountability.

It is recommended that taxation generation be increased to support education services, achieved through effective tax collection. Local governments should manage taxation revenue to prioritize education. Strengthening tax collection and transparent management can ensure effective fund use. This can improve education service delivery in public

secondary schools. It is recommended that schools be granted financial autonomy to respond to specific needs. Capacity-building programs can enhance financial management skills. Transparency and regular audits can ensure accountability. Flexible funding can allow resource allocation to areas of greatest need, enhancing education service delivery in Jinja City's public secondary schools.

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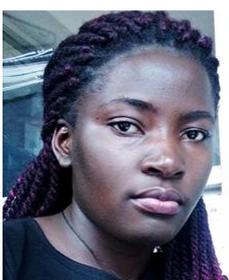
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