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How Does Horizontal Support Communication affect Fiscal Decentralisation? An analysis of Government Aided Primary Schools in Eastern Uganda

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Abstract
The paper considers a question of public schooling system in the context of how the Horizontal Support Communication (HSC) affects the notion of Fiscal Decentralisation (FD). It is a considered view that many public schools face serious challenges in the management of fiscal resources which requires that the Central Government streamlines communication and availability of information to the lowest accounting officers (Head teachers). The paper undertakes to analyse how a Horizontal Support Communication arrangement could enhance Fiscal Decentralisation delivery in the public sector. A focus for this paper is placed on a Government Aided Programme in Elementary Education Sector in Busoga sub region of Eastern Uganda. This empirical study contributes to knowledge as it is the first regional study in Uganda that adopted a cross-sectional design approach using a quantitative research paradigm together with correlation and regression analysis. This approach was necessitated by the relatively inexpensive data collection process which was able to access a larger sample of 306 respondents. The key finding provides that there is a positive and significant outcome which suggests that Horizontal Support Communication could effectively improve Fiscal Decentralisation.

Key words
Fiscal Decentralisation, Horizontal Support Communication, lowest accounting officers, Government aided primary schools

Introduction
Many governments around the world continue to struggle with the questions of streamlining the functions and activities within their various levels and spheres. The Government of the Republic of Uganda faces similar challenges and has intervened to realise its full potential in the provision of public services for its citizens. This is why, from 1992, the government of Uganda initiated reforms in governance in terms of scale and scope of transfer of power and responsibilities from the Central Government to the lower units by way of fiscal decentralisation (Francis & James, 2003, 325). Such reforms were instituted to ensure that there is prompt information availability from peer to peer and departmental level, with specific emphasis on inclusiveness of all the concerned stakeholders through the use of several forms of communication including circulars, newspapers and social media platforms. However, even when this is so, there are continuing challenges associated with fiscal decentralisation in the government aided primary schools in Busoga region, Eastern Uganda. Ensuing is a description of these challenges.

This paper considers challenges of fiscal decentralisation experienced by the government aided schools as a way of proving a context to the discussion. A theoretical approach which serves to locate the discourse of fiscal decentralisation within the New Public Management framework is also undertaken to highlight the epistemological stance of Horizontal Support Communication and Fiscal Decentralisation in a government domain. Furthermore, the building blocks of conceptualisation and hypothesis are outlined to demonstrate a complex association of the relationship between the key concepts and variables of this paper. The research approach adopted a quantitative paradigm with a data collection instrument using a structured (close-ended) interview questionnaire.

CHALLENGES OF FISCAL DECENTRALISATION IN THE GOVERNMENT AIDED PRIMARY SCHOOLS IN BUSOGA REGION, EASTERN UGANDA
Uganda is an African country that has advocated and further adopted decentralisation as a form of public governance to allow decision making to take place at the point of impact (Ndegwa, 2002; Namukasa & Buye, 2007). Through this process, it has implemented fiscal decentralisation where funds are disbursed from the Central Government to over 140 District Local Governments spread under four administrative zones - Regions: Central, Eastern, Western, and Northern (MoLG, 2017). These regions are sub-divided into sub-regions. For the purpose of this paper, the study was carried out in Busoga sub-Region that is located in the Eastern Region of Uganda which covers ten districts, namely; Jinja, Iganga, Kamuli, Buyende, Kaliro, Mayuge, Luuka, Namutumba, Namayingo, and Bugiri. Within these districts, a total of 1462 public primary schools exist and out of these, 3064 primary schools were selected using proportionate stratified random sampling based on the number of schools from each district as a stratum.

To these schools, the Central Government currently provides for a direct transfer of funds for their spending in accordance with government proviso and mandate. The variations of the government proviso and mandate usually include school facilites grants, capitation grants, as well as other school funding needs such as

admission dues collected by scare-skills head-teachers. This direct transfer in a decentralised manner provides incentives to allow schools to attract skilled employees (teachers). For instance, in a technical efficiency study Muvawala (2012) highlights that out of 52 districts, Iganga District Local Government was able to receive a minimal increase of 0.1% attributed to these Central Government direct transfers. In another study of financial management among the primary schools' head teachers in eastern region, where Busoga Sub Region is located, Eastern Uganda had the least number of head teachers (37%) who had functional knowledge of financial management with the Northern Region topping at 78% (Muvawala & Hisal, 2012). However, Reinikka and Svensson (2005) found that despite the intentions of this Central Government direct transfers policy, schools often received 22% of their intended transfers for non-wage expenditure while the bulk of funds were instead retained by the local district leadership. Besides, even when these schools receive their allocations, stakeholders are not always well-informed about it. In this way, while the question of Fiscal Decentralisation is considered positive and able to deal with practical challenges at the required level, issues relating to skills and transparency remain critical in realising efficient functioning of the government aided primary schools.

THEORETICAL APPROACH

This paper argues that Horizontal Support Communication and decentralisation and more specifically Fiscal Decentralisation could be analysed within a purview of the New Public Management (NPM) approach (Osborne & Gaebler, 1991). This is in consideration of the fact that this NPM approach is understood to support the role of government communication in fostering efficient and effective fiscal decentralisation. Accordingly, maximising participation of the broadest possible number of skilled employees and institutions in the decision-making process through communication is essential to argue for accountable governance and political system necessary to improve the educational conditions of the government aided schools. In essence, NPM within the context of this paper considers effective participation of the stakeholders in anything that relates to the relationship between Horizontal Support Communication and Fiscal Decentralisation. For instance, under the current principles that govern efficient and effective service delivery, it is a requirement that participatory planning meetings such as budget conferences and annual general meetings are considered. In these meetings, stakeholders point out and prioritize their needs which are then budgeted for. In addition, during these meetings, stakeholders horizontally exchange amongst themselves, ideas regarding what they consider to be priorities and after which the supervisors of the schools and local governments are equally expected to disseminate the resolutions to all the relevant departments and staff so as to ensure transparency and accountability (see DDEG Guidelines2018/19, G.O.U). To this extent, New Public Management Theory (Osborne & Gaebler, 1991) argues that horizontal communication explains efficient and effective fiscal decentralization.

CONCEPTUALISATION AND HYPOTHESIS

This paper analyses how Horizontal Support Communication affects Fiscal Decentralisation within the context of Government Aided Primary Schools. In essence, the focus is placed on how Horizontal Support Communication impacts on Fiscal Decentralisation within a setup of Government Aided Primary Schools. Horizontal Support Communication occurs when subordinates and/or staff members offer support to their principals. This is also known as lateral communication. It is marked by the transmission of message along the

same lateral or similar level in an organisation. It happens between team members, different teams and employees on the same or similar level (Shonubi & Akintaro, 2016). According to Iddrisu and Salifu (2018), horinzontal communication involves the flow of information between employees who are of equivalent status in an organisation. The information transmission could be formal or informal and it is often used for co-ordination of activities within the organisation. Fiscal decentralisation on the other hand, refers to the multi-dimensional process of Central Government's (CG) act of transferring decision-making powers concerning public finance to sub-national governments structures (SNG) in such ways that cover both expenditure and revenue sides of decentralisation (Gu, 2012). The relationship between horizontal communication and fiscal decentralisation is also taken into consideration in a discourse of this nature.

Aoki (1986) in his paper on "Governmental versus vertical information structure of the form" undertook a comparison of horizontal and vertical information structures of management. This scholar also considered the question of coordinating operational decisions among technologically interested private organisations. Aoki's (1986) study is necessary to take into account as it provides a critical reflection on areas where the lines of authority and communication demonstrate relationship. There is also some clarity regarding where hierarchical management structures process a prior knowledge of the technological possibilities of entities while the second structure horizontal looks at production decisions coordinated among semi-autonomous entities that have incomplete knowledge of technology at the outset. In effect Aoki's (1986) study places an emphasis on the fact that horizontal coordination of information is being advantageous against vertical coordination in improving on entities' efficiency and performance hence facilitating improved fiscal decentralisation.

Subsequently, Crawford (1998) reminds us that communication discourse is mostly considered within sender-receiver binaries which could manipulate the degree to which preference to divergence views may be limited. While such binaries are meant to focus the question of communication flow within a governance structure, the essence of sender-receiver is considered limited in determining the overall potential effects especially where fiscal decentralisation (or where the systemic distribution of resources) is concerned.

Hoover's (2005) argument is that the aspect of effective communication should be insisted upon in making public institution functional within the question of decentralisation to maintain organisational stability. A failure to prioritise effective communication would lead to the worst outcome which could paralyze these public institutions as it could force employees to speculate and instead become reliant on grapevine instead of professional arrangements such as effective communication system. Steiner's (2006) work on the question of decentralisation in Uganda sought to explore the constraints for poverty reduction. Her study asserts that in essence a lack of information among citizens keeps them from demanding accountability from local officials. This scholar highlights that increasing the citizens' access to public information can be effective in increasing accountability for local public officials and institutions. Steiner's (2006) emphasis is placed on the aspect of communication as one that helps create awareness to improve accountability.

Accordingly, Alonso, Dessein and Matonschek (2008) and Rantakari (2008) propound that the issues of communication within a centralisation and decentralisation of the public sector institutions demonstrate critical elements of principal agent considerations. This view is premised on the fact that the principal maximises joint pay-offs where the agent incentives are more assigned to the principal regarding those exploring the role of communication as coordination device. Verma (2013) also points to communication as an important variable that contributes to failure or success of an organisation in achieving its own predetermined objectives. He explains that the quality of communication could create an ideal climate which gets influenced by the flow of governance dynamics. The essence is that the complexity of organisational communication allows for upward, downward and horizontal flows. This author is also of the strong belief that an inference could be made that HSC often has a significant relationship with FD within public sector.

The experimental approach by Garfagnini (2015) considered how communication is coordinated in centralised and decentralised games where the players' incentives are often seen as private and misaligned. Here, on the one hand communication is viewed within a centralised and decentralised context. On the other hand, a coordination perspective is mooted to determine the manner in which it is required to facilitate communication. Thus, this scholar makes an attempt to explain how communication responds to changes in incentives to coordinate under centralised and decentralised setting. Garfagnini's (2015) main observation is that distortions in decision rules are likely to occur due to miscommunication that takes place during this entire process. Also the study observes that there are significant losses in welfare as a result of subject not communicating optimally. Garfagnini (2015) though discusses communication in the coordination of games as one of the predications alludes to the fact that coordination increases the quality of horizontal communication and the quality of vertical communication. Such marked increases in coordination for both horizontal and vertical communication are often observable in especially on the empirical studies of this nature.

To sustain the functioning of the public organisation there is a need for information exchange and feedback which are fundamental for institutional success (Miller, 2003; Verma, 2013). Also, that instructions of Government of Uganda as per the several circulars guiding the operationalisation of Fiscal Decentralisation in elementary schools on how to use funds for the school facilities grant (SFG), universal primary education (UPE funds) (MOES, 2018, MOES, 2017, MOES, 2016). It should be recalled that Fiscal Decentralisation as a government policy is mainly implemented in developing countries by way of information transmission from the centre to other interdependent departments located at the regional and Local Government level, namely districts, sub counties and schools. These departments work interdependently with each other to deliver efficient and effective public services.

This is because local governments are usually a creation of central government to enhance the delivery of public services and goods to the citizenry as closely as possible (Tabira & Okao, 2010). However, for these services to be delivered well, Central Government through its structures, issues routine instructions and regulatory framework that the local authorities are in turn required to adhere and report accordingly (MOES, 2018). Reporting is essential as required to implement public services in consonance with the second generation theory of fiscal decentralisation. As Oates (2005) alludes the second generation theory of fiscal

decentralisation considers the aspect of information transmission for the success of Fiscal Decentralisation. This aligns to the essence of Horizontal Support Communication where after the centre (Central Government) has issued instructions and guidelines on policy matters to lower accounting units, local governments are required to provide feedback to the centre through its departments. In this way some of the key focus areas and applicable issues are clarified in an effort to deliver the needed public services (MOES, 2000). Therefore, on the basis of the foregoing conceptual review, the hypothetical advancement is that:

H_0. There is a positive relationship between Horizontal Support Communication (HSC) and Fiscal Decentralisation (FD).

RESEARCH APPROACH

The study conducted for this paper was cross-sectional. The research approach focuses on two key methodological issues, namely: research methods and sampling approach.

Research methods

A quantitative research paradigm was considered the most appropriate because of the vastness of the population of the Busoga Sub-Region regarding the Elementary Public Education Sector (De Nobile, 2007; Yeung, 2009; Gu, 2012). The study variables were operationalised based on earlier scholarly discourse on conceptualisation and hypothetical advancements. These are Horizontal Support Communication (HSC) and Fiscal Decentralisation (FD). Using these scales, a questionnaire was designed for data collection among the respondents in the Busoga Sub-region government aided primary schools. The questions were anchored on a Five-point Likert-Scale which ranged from 1= (strongly disagree) to 5 = strongly agree (Likert, 1932). Data was entered and analysed using SPSS version 22 & Amos 23. A missing completely at random (MCAR) test was performed to determine the percentage of missing values in the data set. MCAR test results indicate that data was missing completely at random. An attempt was made to manage common methods bias using procedural methods as advocated for Podsakoff et al (2012).

Operationalization and measurement of the variables

The study had two variables and these were: Fiscal decentralization (Dependent variable) and Organizational Communication (Independent variable). These were operationalized and measured as follows:

Fiscal decentralization: The scale by (Yeung, 2009) was adapted. This is a two dimensional scale and these are expenditure and revenue. It is the items for each of these that were modified as follows: Expenditure fiscal decentralization: “Decentralisation of resources management has enabled my school to spend more on training staff”. “Decentralisation of education has enabled my school to spend more on constructing more classroom than during centralisation”. “My school spends more on school level policy making by school management committees” “Decentralised payroll management has enabled me have my teachers paid salaries promptly”

.Revenue fiscal decentralization: “I share information with my staff on some revenue collected from school facilitates namely sport field and halls” “UPE funds sent by central government is adequate to cater for purchase of scholastic materials” “Inspectors organize seminars every term using inspection funds to update

teachers in my school" "The policy not to collect fees in my schools is well under stood by parents and all stake holders of my school and district".

Horizontal communication: The Organizational Communication scale by De Nobile, (2007) was adapted. This is a four dimensional scale and these are: Vertical openness, access to communication channels. Therefore, the operationalization and measurement of Horizontal support communication that the study adapted was that by De Nobile, (2007). Some of the sample measurement items for this variable of Horizontal support communication are: "Staff members give emotional support to head teachers to avoid bad comments by them in a decentralised setting" "Staffs give moral support to head teachers in their schools" "My superiors under decentralized system allows me participate freely in planning of the work that my school carries out". It is these that were plotted against a five point likert scale.

Sampling approach

The area of the study was Busoga Sub-Region of the Eastern Uganda and, the people that were studied include: head teachers of primary schools in Busoga sub region (1462) (UBOS, 2013), The 10 Chief Administrative Officers (CAOs) of the 10 districts that make up Busoga sub region, the senior assistant secretaries (86), the district education officers of the ten districts (10), and inspector of schools in the ten districts (10).

In total, all these categories added up to 1578 (One thousand five hundred seventy eight). The sample size for the entire study was 306 (Three hundred and six) as arrived at following the guidance provided by Krejcie and Morgan table of sample size determinations (1970) and that of Israel, (1992) in lieu of a 5% allowable margin of error. Subsequently, the selection of the sample size was guided by proportionate stratified sampling, considering that the study population was categorical in nature. .

Reliability and validity of the instrument of data collection

A test for validity and reliability of the instrument of data collection was performed and below are the results in table 01 below;

Study Variables	α	CVI	AVE
Horizontal Support Communication (HSC)	.768	.824	.52
Fiscal Decentralisation (FD)	.842	.853	.57

Based on the results in the table 1 above, it can be inferred that the questionnaire was valid since the alpha coefficients and the CVI were above .07 (Nunnally & Bernstein, 1994).

DATA ANALYSIS TECHNIQUES Table 1: Reliability and validity of the Measurement Scales

The study was purely quantitative and was intended to examine the relationship between Horizontal Support Communication (HSC) and Fiscal Decentralisation (FD). In order to determine this relationship, a correlation analysis was performed and subsequently regression analysis to determine the degree of significance of the relationship. These were performed using SPSS and AMOS soft wares. Below are the results of the study.

RESULTS AND DISCUSSION

The study aimed at an examination of the relationship between Horizontal Support communication and Fiscal Decentralisation. A zero order correlation analysis using Pearson

Correlation was performed. Results of this test are in the following table below:

Table 2: Means, Standard Deviations and Zero Order Correlations

Study Variables	Mean	S. D	1	2
Horizontal support communication (1)	4.40	0.56	1	
Fiscal Decentralisation (2)	4.11	0.64	. 437*	1

N = 233, **, * Correlation is significant at the 0.01 & 0.05 level (1-tailed).

Based on the results in the table above, the mean statistics indicate that the respondents generally agreed with the measurement items that measured the study variables. This is because, the mean values were around (4) that was operationalized as agree. In addition, the standard deviation values were equally small, implying that the measurements of the study variables were more closely to mean that as per the statistics above, (around 4). Furthermore, based on the statistics in table 2 above, Horizontal support communication and Fiscal decentralization are positively related (r =.437, p≤ 0.01). This means that the more there is Horizontal Support Communication, the more there is improvement in fiscal decentralization within Government Aided Primary Schools. In other words, the more head teachers are open minded and are provided with information on funds, the more they will be able to spend and improve on fiscal decentralization hence improvement of education services

Regression results

In order to determine the potential of Horizontal Support Communication to predict Fiscal Decentralization, there was need to perform a regression analysis. Results in table 3 below, indicate that there is a positive and significant relationship between Horizontal support communication and Fiscal decentralization (β=.426, CR = 6.544, P<0.000). This means that, when Horizontal support communication improves by one standard deviation, Fiscal decentralization significantly improves by 0.426 standard deviations. This further means that if head teachers who are the lowest accounting officers, are availed information about the guidelines on how to manage government business, there will be a

significant improvement in the way money from the central government and that generated locally, will be managed in the interest of the stakeholders in the schools.

Table 3: Showing Standardized Regression Weights

Hypothesised Path			Estimate Standardized β coefficient	S.E.	C.R.	P
Fiscal Decentralisation	<---	Horizontal support communication	.426	.065	6.554	***

Discussion

The outcome of correlation and regression analysis as presented in the table above, demonstrates that the combination between Horizontal Support Communication channels and Fiscal Decentralisation is positive and significant (r=0.426, < 0.01). Since the regression model fits the data with the R square values at 0.426 above the threshold according to (cohen,1992).it's then clear that the model explains the variability of response data as shown above. Further it signifies that changes in Fiscal Decentralisation are brought about by the presence of Horizontal Support Communication. This implies that there is a massive potential for a Horizontal Support Communication to nurture and improve Fiscal Decentralisation. This finding essentially supports regular instructions of government in its circulars and guidelines on management and use of school facilities grant as well as other studies who emphasise using communication channels during fiscal decentralisation implementation (MOES, 2000; Rho, 2009; MOES, 2018).

In essence, the study has clearly determined that Horizontal Support Communication could provide a positive improvement on a Fiscal Decentralisation in Government Aided Primary Schools. As earlier highlighted in this paper, this finding is in line with Reinikka and Svenson (2005) study on fighting corruption to improve schooling. These authors have demonstrated that schools were receiving only 22% of the intended transfers for non-wage expenditure and the bulk of funds were retained by senior district official which compromised the maximum impacted on the quality of primary education.

Conclusions, Implications and Recommendations

On basis of the foregoing findings, it can be deduced that Horizontal Support Communication impacts directly on Fiscal Decentralisation in Government Aided Primary Schools. This means that proper horizontal access to communication channels should be established to ensure an enhancement of a proper Fiscal Decentralisation.

Theoretical implication

According to the findings of this paper, Horizontal Support Communication explains Fiscal Decentralisation. It had been theoretically projected that decentralisation and more specifically Fiscal Decentralisation is better

explained through the New Public Management (NPM) approach as demonstrated in this paper (Osborne & Gaebler, 1991). This was in consideration of the fact that this NPM approach is able to highlight the role of communication in fostering efficient and effective Fiscal Decentralisation. To this extent, New Public Management approach has shown a sufficient explanation of how Horizontal Support Communication could lead to efficient and effective Fiscal Decentralization (Osborne & Gaebler, 1991).

Policy Implications

There is need for The Ministries of Local government, Finance and Planning and, that of Education and Sports, to enhance communication in management and practice of Decentralised powers and more specifically Fiscal Decentralisation. This consideration based on the finding of this paper that highlights that Horizontal Support Communication supports a Fiscal Decentralisation.

Limitations and recommendations for future studies

This study was purely cross sectional in nature because the data was collected at a particular point in time. However, fiscal decentralization as a central government policy has been evolving over time, as such there is need for future scholars to undertake a longitudinal study so that we are be able to follow its progress over a long period of time. In addition, this study, only examined the effect of horizontal communication on fiscal decentralization. Future studies can explore alternative explanatory variables.

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