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The Nexus Between Organisational Communication and Fiscal Decentralisation Within Government Aided Primary Schools in Busoga Sub-Region, Uganda.

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Abstract
Purpose: The study examined the relationship between organisational communication and fiscal decentralisation in Uganda, taking selected government aided primary schools in Busoga Sub-Region. Methodology: Following a mixed research design, data was collected mainly using a questionnaire and partly an interview guide. Findings: It is revealed that there is a positive and significant relationship between organisational communication and fiscal decentralisation. Limitations: The study only examined the direct relationship between organisational communication and Fiscal Decentralisation, in the context of public Primary Schools in Busoga Sub region. Originality/Contribution: The study examines the relationship stated in the context specified for the first time in Uganda, above all using a mixed design approach to assess the efficiency and effectiveness of decentralized financing of public services.

Key words
Organisational communication, Fiscal decentralisation, Public Primary Schools

Introduction

Uganda adopted and implemented the decentralization policy with the objective of empowering its nationals so as to effectively participate in the process of socio-economic transformation and improve their livelihood (Bitarabeho, 2008). Since its inception, the implementation of this policy in Uganda is guided by the 1997 Local Government Act. In this act, education is listed as one of the major public functions for which the district council, the highest level in the governance hierarchy, is directly responsible (Namukasa, 2007). In the context of this study, Decentralisation is broadly understood as the transfer of public authority, resources, and personnel from the national level to sub-national jurisdictions (Ndegwa, 2002). Fiscal decentralisation is taken to refer to the change of the control and responsibility in the management of funds from the central government to subnational governments of lower government units such as schools, hospitals, and sub counties among others (Poschl & Weingast 2015). Under the said arrangement, finances are periodically disbursed from the center to the lower local governments so as to facilitate efficient and effective services' delivery. Indeed, schools and other government service units, receive funds through electronic transfer mechanism. The transfers are followed up with circulars guiding on management and use of the said funds (MoES, 2018).

However, while the initiative to transfer funds to the lower units is a welcome gesture by the stakeholders especially in the education sector, a number of flaws have been observed in the way funds in the public primary schools in Busoga Sub region are managed (Sebidde, 2014).For instance, many schools spend on the wrong things that do not directly further the quality of Education (Sebidde, 2014). In addition; a study by (Muvawala & Hisal 2012) about the financial management among the primary schools' head teachers in Eastern Uganda Region, where Busoga Sub region is found, revealed that Eastern Uganda had the least number of head teachers (37%) who had functional knowledge on financial management in government aided primary school in Uganda. Indeed, in this study,, the Northern region took the lead at 78% (Muvawala &Hisal 2012). Furthermore, there is scarcity of empirical literature that attempts to explain the role of organisational communication in enhancing fiscal decentralisation within public primary schools funded by government in Busoga Sub region.

The explanation for the poor financial management of decentralised funds in the stated schools, is the poor practice and perception of the communications that emanate from the central government in form of circulars and guidelines to the lower units supposed to implement the policy. This communication is what in this study, is referred to as organisational communication. It has been taken to mean the sending and receiving of messages among interrelated individuals within a particular environment or setting so as to achieve individual and common goals. This form of communication is highly contextual and culturally dependent. Ideally, organisational communication is expected to be horizontal, vertical, properly loaded and the channels, within which information is passed, need to be accessible (Verma, 2013). It has been observed that the head teachers and school management committees as implementers of central government fiscal directives communicated through circulars, on many occasions, understand the demands of the circulars but end up abusing the guidelines. For instance, they don't display the financial allocations received from the central government and don't create effective committees that are meant to allocate and monitor the use of the funds released to the

said schools. The end result has been poor fiscal decentralization as mirrored in these schools. This study seeks to ascertain the direct relationship between organizational communication and fiscal decentralisation.

Theoretically, this study has adapted the systems theory (Montuori, 2011). As a theory of Organisational behavior (MCclreath, 1993), the system theory argues that organizations are made up of interrelated sub parts and subsystems which affect work interdependently so as to sustain the entire system (Grunig & Dozier, 2002). Further, this theory argues that for these parts to sustain the functioning of the entire organisation; there must be information exchange, feedback and interdependence as fundamental ingredients of efficient and effective communication (Miller, 2003). However, if these are lacking, this will result into poor perception of what is communicated in circulars and any other forms of communication as is the case with the ongoing poor interpretation of fiscal decentralization circulars and guidelines from central government by school head teachers and management committees of government aided primary schools in Busoga sub region. This is the extent to which organizational communication affects the efficiency and effectiveness of fiscal decentralisation at least as hatched by the current study.

To further illustrate this relationship between organisational communication and fiscal decentralisation, in the context of the public service; it should be recalled that public service is a system of interdependent departments located at the centre, regional and local government levels. These departments work interdependently with each other so as to deliver efficient and effective public services. This is because local governments in particular, are sub national authorities created by the central government to enhance the delivery of public services and goods to the citizenry as closely as possible (Tabira & Okao, 2010; Oppenhelmer, 1981). However, for these services to be effectively delivered, the central government through its structures, issues routine instructions and guidelines that the local authorities are in turn required to report (MOES, 2018). In return, the fact that local governments have to give a feedback, the local governments have to account for these resources as per the standing schedules of the Public Service systems. This is the essence of vertical openness a form of organisational communication where after the center has issued instructions and guidelines on policy matters, the local government must feed the centre with the emerging issues in an effort to deliver the needed public services well (MOES, 2000). This is the extent to which organisational communication and fiscal decentralisation become domesticated within the systems theory.

2.1. Literature review and hypothesis development

Fiscal Decentralisation studies within the context of public administration are evolving. In this study an attempt has been made to try to show the possibility for a relationship between organisational communication and fiscal decentralisation. This has been done as follows:

In a separate instance, Diaz –Serrano and Rodriguez-Pose (2015), report on the impact of fiscal decentralisation and political decentralisation on the quality of the education and health services across 31 European countries. In this study, 160,000 individuals were asked to determine the direction of this relationship. Based on their views; these scholars indicated a positive and significant relationship. In this regard, Diaz- Serrano and Rodriguesz-Pose (2015), relay the relationship between organisational

communication and fiscal decentralisation when they report that 160,000 individuals were consulted to determine the effect of fiscal decentralisation on the quality of education and health services in the 31 European States. This is because, the assessment is based on a report derived from the recipients of the services and this is somehow, an indicator of a feedback mechanism as a form of communication that the authorities in the local governments of 31 European States came to believe in. However, the fact that the study by Diaz –Serrano and Rodriguez-Pose (2015), did not directly test for the relationship between organisational communication and fiscal decentralisation, the current study sought to undertake this direct relationship.

In a related development, Ligthart & Oudheuden (2015) and Espasa et al. (2015) equally evaluated the level of satisfaction with the provision of decentralised public goods in Spain and whether, fiscal decentralisation affects citizens' feelings of trust in government – related institutions for 42 countries over the period between 1994 -2007 respectively. Their survey revealed that fiscal decentralisation has a net impact on the quality of services delivered in local governments particularly because of the feedback that the recipients provided through these surveys. In this regard, organisational communication could in part be related to fiscal decentralisation. However, just as it is in the preceding study, this relationship is equally not the result of a direct study that tested for the relationship between vertical communication and fiscal decentralisation. This is because; they continue to be derivatives of studies that had alternative objectives.

Furthermore, in an effort to explore the possible relationship between organisational communication and fiscal decentralisation, Smoke, (2013) argues that disinformation on taxation seems a widespread issue and that a lack of trust of the population in their local governments also plays a role in the unwillingness to pay taxes. That is why many local governments are increasingly working on improved taxpayer-government communication through radio emissions, posters, publicity on television, etc. This extended study (Smoke, 2013) tries to put forward a possibility that access to information increases response to fiscal decentralization such as revenue mobilization by the local governments. However, what is outstanding is that the scholarly works do not in particular examine the direct relationship between organisational communication and fiscal decentralization as is the case with the current study.

Another study by Mishra, Boynton &Mishra, (2014) observed that chief executive officers employ a variety of communication methods, including face to face communications to communicate with employees. It has been found that these executives choose communication strategies aimed at building trust and engagement with employee as one of the organisational outcomes of effective communication. In relation to this, in schools, the headtechers as chief executive officers use different channels to relay information on funds released to schools plus other financial collections in schools to teachers and other stakeholders. The UPE guidelines require that head teachers establish school finance committees as a forum to discuss proper usage and accountability of school funds, and display of information on notice boards showing the quarterly releases for transparency (MoES, 2018). To this extent, organisational communication in institutions is related to fiscal decentralisation because, the head teachers endeavor to communicate to the different stakeholders in schools. However, while this remains true, this possible

relationship is not a consequence of a study that has been independently conducted about the relationship between organisational communication and fiscal decentralisation in government aided primary schools in Busoga region. No wonder this is an inference and these are mere recommended guidelines by the ministry as derived from circulars.

Buntaine et al., (2016), in their most recently study on availability of information and electoral process, found that the nature of information affects voter behavior. In the study, evidence revealed that voters were responsive to positive information about public services. The study cites that when positive information is availed about the quality of public services in given villages, votes for incumbent sub county councilors increased but where the information is negative i.e., where performance of the budget is poor, votes for incumbent district chair persons and councilors significantly reduced. This study indirectly points to a nexus between access to communication channels and fiscal decentralisation. Therefore, it can't tangibly be relied upon to infer that there is a relationship between organisational communication and fiscal decentralisation. This was the essence of the current study.

Relatedly, Intissar, (2016), advocated for citizens right to demand local authorities to hold public hearings and receive public petitions and argued that "This could strengthen transparency by empowering and engaging citizens through multiple mechanisms beyond information requests, and obliging local authorities to communicate and justify their decisions more openly." This means that as long as authorities are put to task by citizens to communicate and justify their decisions more openly, transparency is enhanced and subsequently public accountability. It should be recalled that because of the need for transparency and accountability of public funds, fiscal decentralisation requires that citizens receive information through public meetings and other channels of communication regarding how much money they have received from the central government for a particular planning period. To this extent, it is possible to argue that there is a relationship between organisational communication and fiscal decentralisation. However, while Intissar (2016) provides a basis for the foregoing observation, this is a mere inference because; the study by Intissar (2016) was about how to make Local Governments in Tunisia more accountable contrary to the current study. Therefore, a direct study that examined the relationship between organisational communication and fiscal decentralisation was necessary to arrive at evidence-based conclusions regarding this relationship. Therefore, it was hypothesized that;

H_0 Organisational communication is significantly related to fiscal decentralisation.

3.1. Methods

The study was both quantitative and cross sectional. It was quantitative because, it sought to ascertain the degree of relationship between organisational communication and fiscal decentralisation (Creswel, 2013). It was cross sectional, since it was administered at a particular point in time (Creswel,2013) and being cross sectional in nature, it was relatively inexpensive, quick, easy, (kraemer, 1994). Consequently, 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. The purpose was to minimize the bias in the final sample (Israel, 1992). To obtain the elements that constituted the final study sample, the investigator used systematic random sampling technique, following the Kith element that was randomly selected from the sampling frame for each category of the study population as indicated below.

Table 01: Sample size determination

No	Category	N	Proportionate Sample size (n)
1	Head teachers of Primary schools in Busoga sub region	1462	283
2	District Education Officers (10 districts in Busoga sub region)	10	2
3	District Inspector of Schools (10 districts in Busoga sub region)	10	2
4	Chief Administrative Officers (10 districts)	10	2
5	Senior Assistant Secretaries (86 sub counties in Busoga region)	86	17
	Total	**1578**	**306**

Due to the quantitative nature of the study, data was collected using a structured questionnaire. This instrument was determined to be valid and reliable. Validity was ensured since, the study adapted scales that were developed by earlier scholars to measure the constructs of the study and were reliable because, these scales had been found to consistently yield better results for each of the constructs. In addition, the study obtained the Cronbach's alpha coefficients (Cronbach, 1970) as a means to reaffirming the internal consistency (reliability) of the measurement items for the study variables. Subsequently, the items that were retained were those with alpha coefficient above 0.70 (Nunnally & Bernstein, 1994). For validity reaffirmation, the index of content validity for each construct is reflected. The results are shown as follows:

Table: 02: The Reliability and Content Validity Index (CVI) of the instrument of data collection

S/N	VARIABLE	α	CVI
1	**Organisational communication**	776	**.083**
	Vertical Openness	.791	

	Access to Communication	.706	
	Information Load	.710	
	Horizontal communication	.786	
2	**Fiscal Decentralisation**	.758	**0.85**
	Transfer	.773	
	Unconditional	.779	
	Local Revenue	.703	

Based on the results in the table 02 above, it can be inferred that the questionnaire was valid since the alpha coefficients and the CVI were above .07 (Nunnally & Bernstein, 1994).

4.1. Results and Discussion

4.1.1. Correlation Results

Correlation analysis was used to determine whether a relationship existed between exogenous variables (organisational communication), and the endogenous variable (fiscal decentralisation). It was also used to estimate the value of one variable corresponding to a particular value of the other that is the strength and the direction of the relationship between study variables (Field, 2009). The results of bivariate correlation are summarized in correlation matrix in Table 5.2 below:

Table 03: Bivariate Correlation Results

Study Variables	Min	Max	Mean	Std. D.	1	2	3
Organisational Communication (1)	1.07	5.00	4.07	0.67	1.000		
Fiscal decentralisation (2)	1.56	5.00	3.79	0.60	.623**	1.000	
n = 233	**. Correlation is significant at the 0.01 level (2-tailed).						

The study sought to examine a relationship between organisation communication and fiscal decentralisation. Correlation analysis results presented in Table 03 above, indicate the association between organisation communication and fiscal decentralisation is positive and significant ($r = 0.623$; $p < 0.01$). This signifies that changes in fiscal decentralisation are brought about by the presence of organisation communication. This implies that organisation communication improves fiscal decentralisation in Uganda. This finding is consistent with those of (Guney, Diker, Guney, Ayranci, & Solmaz, 2012; De Nobile, 2007; Orpen, 1997), whose empirical works suggest that organisation communication stimulates fiscal decentralisation in corporate entities like schools.

The existence of these findings in the study sample could be attributed to peer support of staff in form of new staff induction, taking care of a sick colleague's lesson, collective discussions on how the schools can be effectively and efficiently managed with higher offices such as that of the District Education Officer, and the like, are instrumental in enhancing fiscal decentralisation in organisations.

5.1. Conclusions, Implications, Limitations, Recommendations and Areas for further Research

5.1.1. Conclusions

Arising from the discussion above, the following conclusions can be drawn in line with the study findings:

Overall, it can be observed that organisational communication is related to fiscal decentralisation. This further relays the following observations based on the dimensionality of organizational communication:

Communication from the central government departments regarding central government funding to the government aided primary schools and vice versa (vertical openness), needs to be efficient and effective for the funds released to the lower units of governments and schools, to be effectively and efficiently managed. In addition, an environment that fosters openness in the communication flow that goes beyond different categories of employees is a necessity for the proper realisation of fiscal decentralisation.

Access to communication channels such as; notice boards, social media, print media and others by the stakeholders in the government aided primary schools with regard to fiscal decentralisation, is critical for the funds released to the lower units and government aided primary schools to be managed efficiently and effectively. This suggests that for proper management of funds in Government supported primary schools, the head-teachers therein, must have access to circulars, fliers, laws, regulations and any other communication from their superiors in respect to financial management under their jurisdiction.

Efficient and effective communication at the same level of leadership (horizontal communication) is critical for funds disbursed by the central government to be managed properly. This suggests that bi-traffic communication channels where the superiors communicate with the sub-ordinates, and where the sub-ordinates able communicate with the super-ordinates, stimulates better control of disbursed funds to the schools.

The amount and quality of information provided to staff in the government aided primary schools and other stakeholders, regarding the funds disbursed by the central governments, is essential for these funds to be managed well. This further suggests that the information given to head-teachers and other stakeholders in schools, on how to utilize funds disbursed to schools should be clear, precise and concise for the money received to be managed well.

5.1.2. Implications

5.1.2.1. Theoretical Implications

The systems theory, explains fiscal decentralization. This is because; it argues that organisations are made up of interrelated sub parts and subsystems which effect work interdependently so as to sustain the entire system

(Grunig & Dozier, 2002). As a result, there is need for efficient and effective communication within the organisation. This communication should be characterized by; clear vertical communication, free access, communicated to all staff at all levels, and clarity and proper wording.

5.1.2.2. Managerial Implications

A number of issues need to be considered seriously by managers; both at the central government level and the government aided primary schools. First, information communicated from by the central governments to schools and other lower government units needs to be received by these entities. In return, the lower units and schools in particular, need to provide relevant feedbacks to the central government departments. This is because, vertical open communication effectiveness has been found to be critical in efficient and effective fiscal decentralisation. In the same breadth, once communicated, all the relevant offices at the same level need to get the communication regarding the finances disbursed so that they act on the communication as required.

For effective and efficient fiscal decentralisation, the lower units' managers have to be guaranteed of easy access to all the information released from the central government. This will go a long way in ensuring compliance with accountability requirements. In addition, the managers of this communication need to ensure that it is properly loaded to the extent that it is clear. This will facilitate better comprehension of the message contained with regard to fiscal decentralization.

5.2. Recommendations

The central government should stream line communication to encourage a bottom up and top down communication to the lower government units. This can be achieved through prompt circulars, setting up Public information centre both in rural and urban areas for easy accessibility to information

The central government should embed communication component in all upcoming projects and programme under implementation. This calls for establishment an appropriate communication strategy at lower levels of service delivery. The concerned ministry should budget to establish call centres, organize routine meetings, workshops using new social media platforms' such as what up, twitter among others to successfully implement fiscal decentralisation in Uganda's government aided primary schools.

In addition, the central government should stream line communication to bottom-top; top-bottom approach. This calls for establishment several appropriate communication channels at lower levels of service delivery namely; call centre, routine meetings, workshops using new social media platforms' such as what up, twitter among others to successfully implement fiscal decentralisation in Uganda's government aided primary schools.

5.3. Limitations and Areas for future research

The study only examined the relationship between organisational communication and fiscal decentralisation. It should be noted that efficient fiscal decentralisation is a function of other factors other than organisational communication alone. Future studies need to explore other factors other than organisational communication.

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