Introduction: The study assessed the effect of fiscal decentralisation on the welfare, recruitment and retention of health workers as well as health service delivery in Iganga municipality-Iganga District. This report provides the findings of the study.

A total of 260 persons involving health workers, administrators of human resources for health, health managers of health facilities, patients and their attendants and, community members responded to the study which sought to establish the impact of fiscal decentralisation on human resources for health focusing on four objectives, namely: i) effect of fiscal decentralisation on welfare of health workers; ii) effect of fiscal decentralisation on recruitment process of health workers; iii) effect of fiscal decentralisation on retention of health workers; and iv) effect of fiscal decentralisation on health service delivery (budgeting, monitoring and expenditure allocation).

The study employed both qualitative and quantitative techniques. Quantitative data was collected through a self-administered questionnaire while qualitative data was collected data was obtained from interviews with key informants, who included: administrators of human resources, patients and their attendants and, the community inclusive of local leaders. Quantitative data was captured using Epi Data software and analysed using STATA. Qualitative data was analysed with the help of Microsoft spreadsheet (Excel).

The study revealed that;

- The biggest numbers of health workers in Iganga municipality were married females who served either as nurses or midwives and were in the age ranges of 19-29 years and 30-39 years. Salary and uniforms formed the health workers' major welfare entitlements despite being very knowledgeable about all their entitlements not provided. Even for the salary and uniform came late and sometimes unevenly, a situation that displeased many of them.
- There was still the challenge of understaffing and unavailability of some of the very existent health workers at some health facilities. Understaffing was majorly attributed to limited funds for recruitment and non-prioritization of health activities during municipal planning meetings. This shortage was a problem for the entire district as well.
- There were gaps in the retention of health workers in Iganga municipality as a greater part of health workers worked for not more than 5 years which caused the number of health workers to dwindle towards seniority. This rendered Iganga municipality health facilities to be mere

experience-acquisition rather than retentive centres for skilled health personnel.

• There was little contribution of fiscal decentralisation on health service delivery as critical processes like budgeting and prioritisation (expenditure allocation) were solely managed by only a few individuals and hence budgeting followed an incremental rather than a priority based approach which limited attention to some health facilities. As a result, some health facilities and their health workers were in a state of apathy thereby making the reality of efficient and effective health service delivery a tale. Also, while activities of health workers were largely monitored, this mainly aimed at reduction of drug thefts and funds' gap identification with little emphasis on key priority areas like well-functioning medical equipment, staff gap identification, skills and competencies of health workers and adequacy of medicines among others.

Conclusion: The study showed that the benefits of fiscal decentralisation in terms of welfare, recruitment and retention of health workers as well as health service delivery in Iganga municipality had not yet been well felt as a result of inadequate funds. Further, even the little funds available were released late with no clear prioritisation schedule.

The study recommends that in order for fiscal decentralisation to be strongly felt on human resources for health in Iganga municipality and country at large, a functional and sustainable health system should be adopted based on budgeting process, prioritisation and timely release of available funds in a transparent manner. Indeed, an activity based budgeting approach based on the inputs of all departments should be embraced.