



**Assessment of FY 2020/2021 Budget Responsiveness
to the Aftershock effects of COVID-19 on Children
across Key Sectors of Health, Education, Social
Development and Livelihood**

REPORT

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List of the Abbreviations

ACAO	Assistant Chief Administrative Officer	MAAIF	Ministry of Agriculture, Animal Industry and Fisheries
CAO	Chief Administrative Officer		
CDO	Community Development Officer	MDAs	Ministries Departments Agencies
CRC	Citizen Report Card	MGLSD	Ministry of Gender, Labour and Social Development
CSOs	Civil Society Organisations	MoES	Ministry of Education and Sports
DEC	District Executive Committee	MoFPED	Ministry of Finance Planning and Economic Development
DEO	District Education Officer	MoH	Ministry of Health
DHO	District Health Officer	OPM	Office of the Prime Minister
DLG	District Local Government	RDC	Resident District Commissioner
DPM	District Production Manager	SNE	Special Needs Education
DPO	District Production Officer	SOPs	Standard Operating Procedures
DPP	Director of Public Prosecutions	UNESCO	United Nations Educational, Scientific and Cultural Organisation
DPs	Development Partners	UPE	Universal Primary Education
DTF	District Task Force	USD	United States Dollars
FGD	Focus Group Discussion	USE	Universal Secondary Education
GPE	Global Partnership in Education	UShs	Uganda Shillings
HC	Health Centre	WV	World Vision
KCCA	Kampala Capital City Authority		
KIIs	Key Informant Interviews		
LC	Local Council		
LG	Local Government		
LLS	Lower Level Service		

Executive Summary

The study assessed the FY 2020/2021 budget responsiveness to the aftershock effects of Covid-19 on Children across the key sectors of health, education, social development and livelihoods. The study adopted a mixed approach combining quantitative and qualitative techniques. The study was conducted at national level and in eight (8) districts of Buikwe, Yumbe, Soroti, Hoima, Nakasongola, Busia, Kyankwanzi, and Rakai.

National Budget Allocations towards Child-oriented Interventions

In nominal terms, the funds budgeted for child-oriented interventions during FY 2020/21 amounted to US\$ 2.4 trillion. This is 5.2% of the approved FY 2020/21 national budget (US\$ 45.5 trillion). The highest planned spending on child-oriented interventions was in the education sector at US\$ 1,985.7 billion. This was followed by Health at US\$ 373.2 billion, Agriculture at US\$ 17 billion and Social protection at US\$ 3.8 billion. Due to low funding to the social development sector which drives the child protection interventions, child protection efforts have, and continue to face, significant challenges in terms of coverage, efficiency and effectiveness.

National Covid-19 funding for Child-oriented Interventions

Due to the impact of Covid-19, the FY 2020/21 was revised, which led to cuts in both the recurrent and development budgets. This meant that MDAs and LGs had to cut some spending such as; Allowances, Staff Training, Welfare and Entertainment, Travel Inland, Travel Abroad, and Consultancy Services, among others. However, despite the fact that Covid-19 pandemic brought unprecedented health and social economic challenges to people, especially children, apart from the education sector, the budgets for other child-related sectors were not revised to address the impact on children.

Of the US\$ 3.729 trillion supplementary budgets passed by parliament during the first quarter of FY 2020/21, only 25% (US\$ 912.1 billion) was meant to fund Covid-19 related interventions. However, only US\$ 3.807 billion was provided to LGs interventions that directly addressed child-related interventions in the education and health sectors. In addition, in October 2020, US\$ 53.3 billion was released by Ministry of Finance, Planning and Economic (MoFPED) to Local Governments (LGs) to cater for non-wage recurrent education capitation grant for safe re-opening of schools.

Apart from the education sector, this study did not find any explicit funding by any of the sectors that have a direct impact on children towards addressing the impact of Covid-19 on children. The MoES is implementing the Covid-19 preparedness and response plan with funding from the Global Partnership for Education (GPE) amounting to US\$ 53.95 billion (USD 14.7 Million) for the period 2020 – 2022. The funding is going towards: ensuring learning during school closure and preparing for school re-opening; supporting safe re-opening, student re-entry and capacity building for resilience; and project management, monitoring and evaluation.

Districts' Funding towards Children

Budget allocations to sectors that have direct impact on children: particularly, community based services, health and education constituted the highest share of the budget. The high budget allocation towards these sectors is mainly due to the wages and salaries under education and health sectors. This study found that all the eight (8) districts minimally revised their 2020/21 budgets. This is mainly because of limitations within the law and less discretionary powers, since most of the funding comes from the central government through conditional grants biased towards the

National Priority Programme Areas (NPPAs), which are dictated through the Indicative Planning Figures (IPFs).

Despite the high allocation to sectors that have direct impact on children, the community-based services sector which handles child protection is among the sectors which are allocated the least amount. Funding for child protection activities is largely dependent on local resources that are locally generated which, in most districts, are very limited unless supplemented by NGO support which is not uniformly or widely available in all districts. Local revenue allocations by districts to the Community Based Services (CBS) Department are usually less than 2% of the total budget. This means that most of the child protection interventions cannot be effectively implemented.

District Covid-19 funding for Child-oriented Interventions

Apart from Hoima, Nakasongola and Yumbe, other districts (Buikwe, Busia, Kyankwanzi, Rakai and Soroti), had some kind of Covid-19 Response Plans following the Ministry of Health guidelines. To implement these plans, all the eight districts received US\$ 165 million from Government to fund some of the proposed interventions, especially those in the health sector. Some districts received additional funding and non-financial support from Development Partners. However, apart from Yumbe district, none of the other seven districts' Covid-19 Response Plans had any explicit funding towards children, especially social protection interventions.

The only explicit funding for children to the eight districts was the US\$ 3.29 billion which was released by the Ministry of Finance, Planning and Economic Development in October, 2020, for the safe-opening of the schools for Candidate classes. Of this, US\$ 1.93 billion was for capitation grants (UPE and USE) and US\$ 1.36 billion for Covid-19 SoPs. In addition, all public education institutions were provided with non-medical face masks.

Citizens' Satisfaction with the Child protection Services

In the eight districts, very few respondents (12%) reported to have accessed any child protection services during the last 9 months before the survey. Rakai district recorded the highest at 24%, followed by Soroti at 22%, Yumbe at 20%, Buikwe at 11%, Busia at 7%, Nakasongola at 5%, Kyankwanzi at 2% and Hoima at 1%. Majority of the respondents reported to have accessed child protection services from LC I, NGOs, and Police. The low access to child protection services is partly attributed to Covid-19 restrictions on movements of people and social gatherings.

Citizens' Satisfaction with the utilisation of Child Protection funds

Of the 802 household respondents, very few (2.7%) were aware of how much Government spends on child protection services. Yumbe reported the highest level of awareness at 7.5%, followed by Rakai at 5%, Nakasongola at 4.6%, Buikwe at 4.0%. None of the respondents in Busia, Hoima, Kyankwanzi, and Soroti were aware of how much Government spends on child protection services. This can be partly attributed to the fact that LGs tend to mainly account to the central government not citizens since they depend largely on central government funding. In addition, majority of the child protection funding is provided by NGOs which, also, don't account to directly citizens.

Recommendations

Central Government

- a. The MoFPED should mainstream investments in children into fiscal policy through a transparent and participatory budgetary process.

- b. The MoFPED needs to increase spending on education to improve enrolment and the quality of learning in Ugandan schools from the current 10.4% in FY 2019/2020 to match the Sub-Saharan average of 16%.
- c. Governments should assist the private (education institutions and health facilities) by giving them tax holidays and other incentives to enable them provide the much needed services, especially for children amidst the Covid-19 challenges.
- d. The MoFPED and Ministry of Public Service should improve funding at LG levels, especially the community-based department through increasing the wage bill and lifting staff recruitment.

Local Governments

- a. Districts should continue community awareness about Covid-19 and surveillance because if not done, in the end, it is the children to suffer.
- b. Districts need to increase funding towards child protection interventions through allocating more funds from locally generated revenues.
- c. Districts need to utilise the existing funding on children more efficiently. In addition to maximising the benefits of available resources, improving efficiency is an essential step in making the case for increased fiscal space from other sources.
- d. All district departments should mainstream child protection interventions in their plans and budgets for instance; livelihood support should be incorporated in the production department.
- e. Districts need to pursue available avenues for improving donor coordination and harmonisation of funding towards child protection.

Development Partners

- a. Need to improve coordination and harmonisation of funding. This will help in capturing and monitoring off-budget support-which is quite high- to help in proper planning, implementation and sustainability of programmes.
- b. Support district staff in capacity building on child protection integration and implementation.
- c. Continue supporting children learning programmes through the radio to keep the children interested in education.
- d. Lobby government to prioritise child protection funding, especially at LG levels.

Section 1: Introduction

1.1 Study Rationale

Covid-19 pandemic brought unprecedented health and socio-economic challenges to the world. Developing countries like Uganda are likely to be more affected due to limited resources to address the potential impact. The threat to public health, the damage to Uganda's economy, and the disruption of daily life is jarring and frightening as the country struggles to contain the virus and blunt its impact. For instance, the Ministry of Finance, Planning and Economic Development (MoFPED) projected that the country will register a revenue shortfall of between US\$ 2 -3 trillion in FY 2020/21. A study by ICG¹ estimated a 7.5% increase in national poverty which is enough to erase most of the achievements of poverty reduction interventions of the past 10 years.

Children, of all ages, and in all countries including Uganda, are being affected, in particular by the socio-economic impact and, in some cases, by mitigation measures that are in some instances inadvertently doing more harm than good. Key Challenges that children are facing or likely to face during the pandemic included, among others: disruption of learning; threats to survival and poor health; malnutrition; poverty and hunger; violence, abuse and exploitation. For many children, the impact Covid-19 will be lifelong.

Budgets will play a central role in government response to this virus and its fallout. The budget for FY2020/21 specified short and medium-term measures to protect lives and restore socio-economic normalcy to support and hasten economic recovery from these setbacks. A set of fiscal and monetary response measures were pronounced in the budget for fiscal year 2020/21 to address the economic setbacks due to Covid-19. These included: various tax relief measures, liquidity assistance (including a cheaper line of credit and the lowering of the Central Bank Rate) to support MSMEs; and, increased funding to the health sector and special/vulnerable groups in the form of relief items, start-up capital and agricultural inputs under OWC to support livelihoods.

However, budget implementation inefficiencies and corruption are likely to worsen in such crisis at just the time when governments should be most under the microscope for misuse of funds. In the current environment, open and accountable public budgets are not a luxury; they are more crucial than ever. Budget analysis can help in identifying the non-essential elements from the recurrent budgets and nugatory expenditure items across Ministries, Departments, Agencies (MDAs) and Local Governments (LGs). Through this exercise, we can identify and demonstrate to Government institutions (Cabinet, Parliament, Ministry of Finance, Planning and Economic Development, Office of the President, Office of the Prime Minister, Chief Administrative Officers) the funding gaps and the 2020/21 and next year's budget can be re-aligned to respond to the impact of Covid-19, especially support the well-being of children.

1.2 Objectives of the study

The objectives of the study were to assess:

- a. The alignment of the national budget FY 2020/2021 across key sectors to the aftershock effects of Covid-19 on children.
- b. Level of funding towards child protection in the Covid-19 approved sectoral strategies, frameworks and plans.

¹ ICG (2020), Estimating income losses and consequences of the COVID-19 crisis in Uganda

- c. Citizen satisfaction with the child protection services being provided during the Covid-19 pandemic.
- d. Ascertain the citizens' level of satisfaction with regard to usage of Covid-19 funds towards Child protection services.
- e. Establish funding recommendations that citizens would like to see with regard to child protection services during Covid-19 pandemic.

1.3 Methodology

1.3.1 Study Design

The study adopted a mixed approach combining quantitative and qualitative techniques in order to enhance the validity of the findings. The quantitative methods were used to analyse budget allocations and spending. The qualitative methods were used to provide insights on perceptions, facts, feelings, and experiences of various stakeholders, especially children. A combination of the two methods ensured descriptive, analytical, flexible and interpretative perspectives describing the state of affairs both numerically and verbally.

1.3.2 Data Collections Methods

The study used mainly four (4) primary data collection methods, which included: Document Review, Key Informants Interviews (KIIs), Citizens Survey, and Focus Group Discussions (FGDs). Each of these methods is described below:

- a. *Document Review*: This involved the collection and review of all relevant primary and secondary data and analytical studies from various sources. Some of the documents reviewed included: state of the nation address 2020; the budget speech 2020/21; the approved estimates of revenue and expenditure 2020/21; budget execution circular 2020/21; 2020/21 Ministerial Policy Statements of the relevant MDAs; Covid-19 Preparedness and Response Plans for education, health, social development, agricultural sectors; Approved Annual Work plans and Budgets for the 8 districts; relevant analytical studies by government, CSOs and research institutions. Documents used in the study are indicated in the References.
- b. *Key Informant Interviews (KII)*: KIIs were conducted purposely through semi-structured interviews among key stakeholders at national level and 8 districts. The study team interviewed 75 people at national level and 8 districts who included; technocrat staff, politicians and NGOs.
- c. *Focus Group Discussions (FGDs)*. To ascertain the views of children on the impact of Covid-19 on their lives and effectiveness of child protection services being provided, we engaged them in FGDs. The study team safely conducted 16 FGDs with 135 children (66 boys and 69 girls) in the 8 districts. The participants were selected by World Vision district /regional offices. FGDs were segregated by gender.
- d. *Citizen Survey*: To ascertain citizen satisfaction with the services and utilisation of funds for child protection, we conducted the survey using the Citizen Report Card (CRC²) methodology to collect data on citizens' level of satisfaction. The survey was conducted at household level, where one person (either a woman or man) was interviewed per household. The survey was conducted in the form of a one-on-one interview in local languages with responses recorded

² A CRC is one of the social accountability tools, which citizens can use to demand improvement in the quality of provision of public services.

by the Research Assistant using a data collection tablet. Through analysis, we provide a summative satisfaction score that captures the experiences (disaggregated by gender) of all citizens in each of the districts.

1.3.3 Sample Size

The study was conducted at national level and eight (8) districts of Buikwe, Yumbe, Soroti, Hoima, Nakasongola, Busia, Kyankwanzi, and Rakai. The districts were purposely selected by World Vision based on, among other factors; most affected districts by Covid-19, according to Ministry of Health and have high numbers of child abuse, according to the Ministry of Gender, Labour and Social Development (MoGLSD). The study conducted interviews with 1,013 respondents as indicated in *Table 1*. The respondents for KIIs were purposely selected based on their experience in implementation of child-related interventions.

Table 1: Sample Distribution (Number)

Level	KIIs		Citizen Survey		FGDs		Total
	Males	Females	Males	Females	Boys	Girls	
National	1	1					2
Buikwe	4	5	69	32	8	9	127
Busia	8	0	76	27	9	8	128
Hoima	7	1	63	36	8	9	124
Kyankwanzi,	7	2	67	39	8	9	132
Nakasongola	10	2	68	33	8	8	129
Rakai	9	1	65	36	8	10	129
Soroti	7	4	64	35	8	8	126
Yumbe	5	2	43	49	9	8	116
Total	58	18	515	287	66	69	1,013

The sample size of 100 households for the citizen survey was determined taking into consideration time and resource (funds) constraints. It is important to note that most statisticians agree that the minimum sample size to get any kind of meaningful result is 100^3 . Due to the absence of a complete listing of all households in the eight (8) districts, the selection of respondents was done through systematic random sampling. Every 2nd household⁴ was selected for an interview following the left-hand rule. The Research Assistants randomly selected the first household for an interview and when they were through with the first one, they counted one household and the second household was interviewed and so on, until the sample target or quota was complete.

1.3.4 Data Analysis

The analysis involved critical review of data gathered to provide answers to the study objectives. Qualitative data from Document review, KII, and FGDs were consolidated and analysed using content and interpretive techniques. It was analysed so that themes or patterns are identified in order to come up with a summarised and meaningful text. The information was then organised into coherent categories from which conclusions were drawn. Quantitative data from the document reviews and household survey was analysed using Microsoft Excel and STATA.

³ <http://www.tools4dev.org/resources/how-to-choose-a-sample-size/>

⁴ Using a skip interval brings more variety into the cluster, while still keeping it reasonably compact.

1.4 Challenges faced while undertaking the study

During the course of the study, the following challenges were encountered:

- a. There were difficulties in extracting Covid-related funding that went to children, since children interventions are scattered across many sectors and some do not give an accurate picture of the resources committed to children. Thus, this study might have over or underestimated how much government is spending on Children.
- b. Lack of information on spending. This study was not able to obtain spending data because all MDAs and LGs did not provide it. Thus, the analysis was based on budgeted amounts.
- c. The study was not able to obtain data from all potential institutions mainly due to non-response even after several call-backs. At district levels, some district officials were not available at the time the study team visited them, which might have led to getting incomplete data or no data at all. In addition, due to Covid-19 pandemic, the study was unable to interview some key stakeholders, especially at national levels.
- d. Lengthy bureaucratic process to obtain interviews with Ministries. Some ministries required clearance from the OPM to provide information. Others took long to respond to the requested for interview despite persistent follow-ups with the responsible officials. This derailed the speed of the research.
- e. Ministry and Districts officials did not provide complete and accurate data on their budgets and spending on Covid-19. The lack of complete data made it difficult to analyse how much is allocated towards children interventions.
- f. Due to financial and time constraints, the study only covered 8 districts, thus it is not a representative sample of the entire districts in Uganda. Nonetheless, the findings provide a good picture of the entire Uganda.

1.5 Structure of the Report

This report is divided into six sections. Section one gives the introduction and methodology of the study. Section two analyses the national budget allocations towards child-oriented interventions to address the impact of Covid-19. Section three analyses the district budget towards child-oriented interventions to address the impact of Covid-19. Section four assesses the level of citizens' satisfaction with the child protection services and usage of Covid-19 funds towards child-oriented interventions, especially child protection services. Section five provides conclusions, and recommendations.

Section 2: National Level Funding towards Children

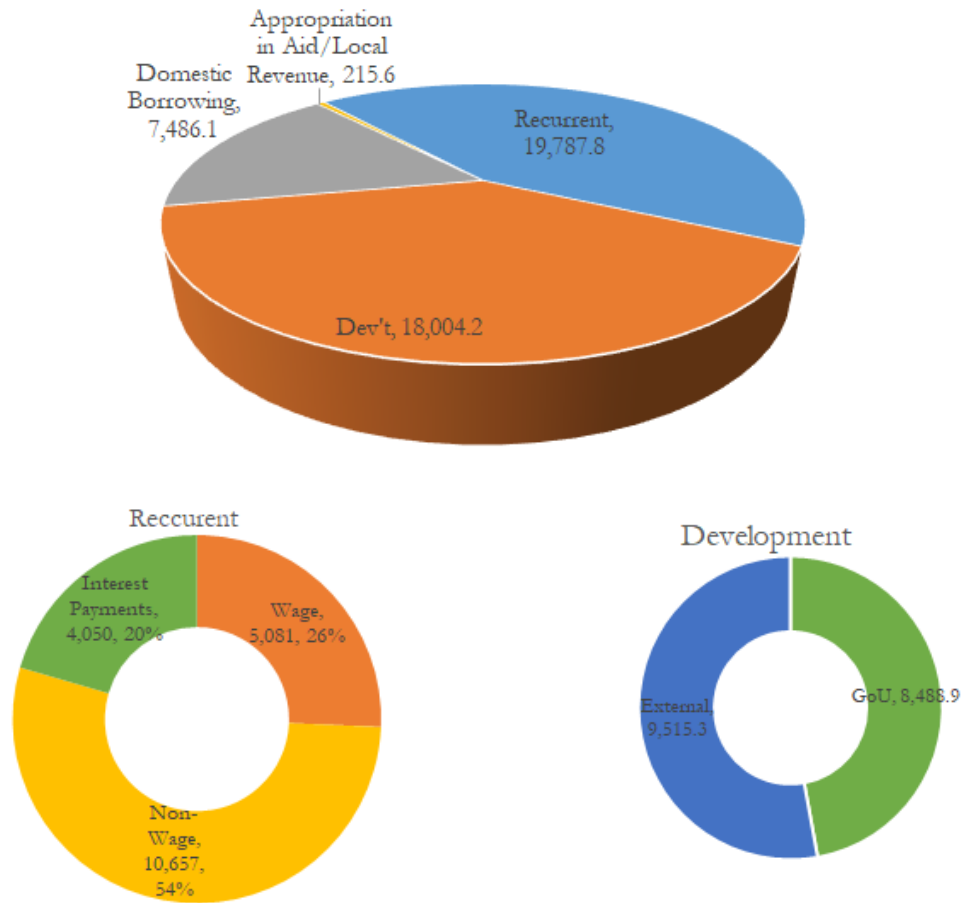
The formal Child protection systems in Uganda are based on statutory mandates and obligations. They include a range of governmental structures, institutions and actors from local to national level in a cross-section of sectors namely; social welfare, education, health, as well as law enforcement structures. There are three sub-sectors that constitute the formal Child protection system: a) the child care/ social protection that focuses on issues of vulnerability (probation and social welfare actors); b) the law/ order and justice that focuses on legal protection, law enforcement and dispensation of justice (police, courts, prisons etc.); c) basic social service that includes health and educational services.

In this section, we provide an analysis of the national budget with particular emphasis on the sectors that directly impact on children: which are social development, health, education, child and agriculture. We explore how the sectors responded to the impact of Covid-19, especially on the children.

2.1 National Budget Allocations

The approved FY 2020/21 national budget was US\$ 45.5 trillion of which US\$ 19.8 trillion was recurrent expenditure, US\$ 18.00 trillion was development expenditure, US\$ 7.4 trillion was domestic borrowing to finance the budget and US\$ 215 billion was Appropriation in Aid (AIA). Of the recurrent budget, 54% was to finance non-wage expenditures, 25% for wages and 20% for interest payments on external and domestic debt. Of the Development budget, 53% would be funded by the external sources (grants and loans), and 47% by Government of Uganda from own resources (see *Figure 1*). The high percentage of funding towards interest payments has a negative impact on how much funds government has to allocate towards social sectors which directly address children-related issues. Of every 5 shillings collected as domestic revenue, 1 shilling is spent on interest payment and this has been the trend since 2018 and is likely to increase as government gets more indebted. This means that critical sectors addressing the needs of children will be starved of funds as more money goes to debt servicing.

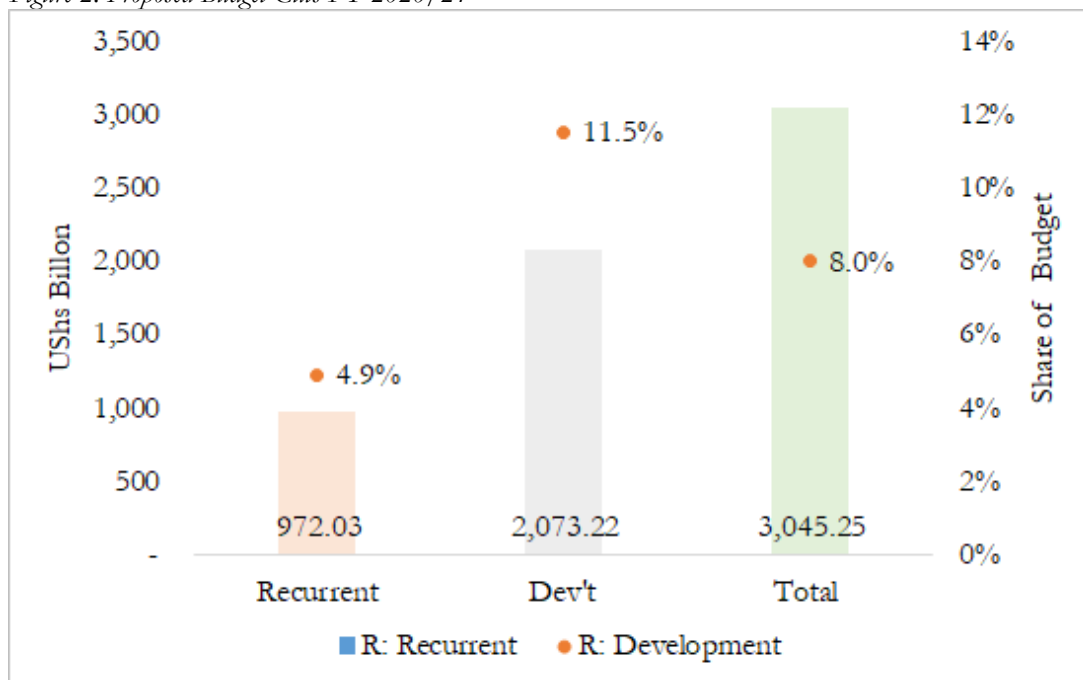
Figure 1: National Budget FY 2020/21



Source: Author's calculations based on the MoFPED Budget Speech FY 2020/21

However, due to the impact of Covid-19, the FY 2020/21 was revised, which led to cuts in both the recurrent and development budget. The recurrent budget was reduced by 5% and development budget by 12% (See Figure 2). This meant that MDAs and LGs had to cut some spending such as; Allowances, Staff Training, Welfare and Entertainment, Travel Inland, Travel Abroad, and Consultancy Services, among others. In addition, some of the GoU and Donor-funded development projects would be affected. The savings from the budget cuts would be used to fund mitigation measures for Covid-19.

Figure 2: Proposed Budget Cuts FY 2020/21

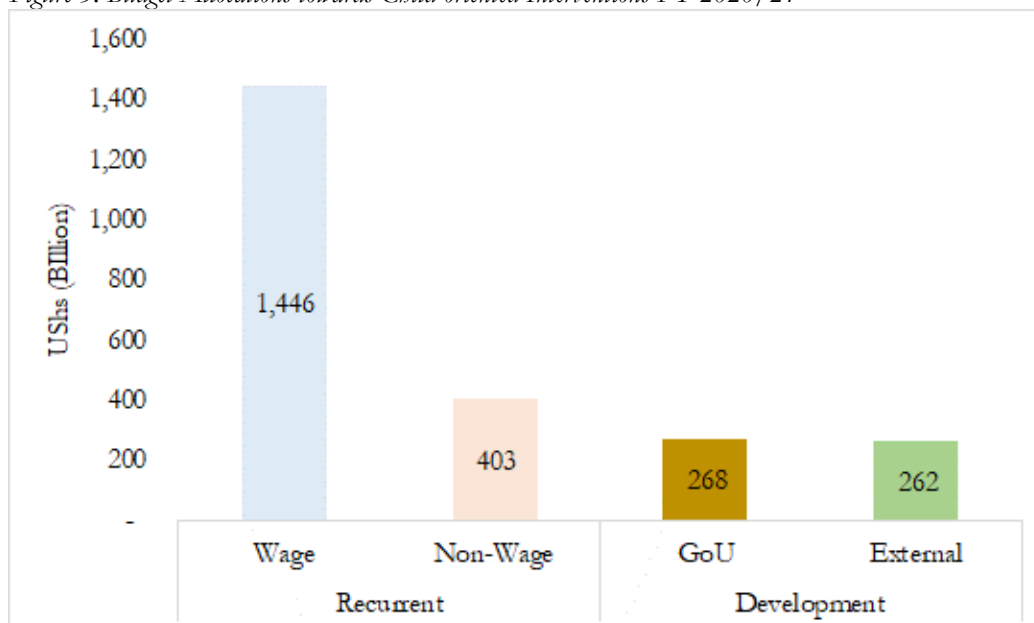


Source: Author's calculations based on the MoFPED 1st Budget Call Circular, 15th Sept 2020

2.2 National Budget Allocations towards Child-oriented Interventions

We analysed funding for interventions that have direct impact on children to be implemented by: Ministry of Gender, Labour and Social Development (MoGLSD); Director of Public Prosecutions (DPP); Ministry of Education and Sports (MoES); Kampala Capital City Authority (KCCA); Ministry of Health (MoH); Ministry of Agriculture, Animal Industry and Fisheries (MAAIF); Office of the Prime Minister (OPM); Local Governments (LGs); and Mbarara University. In nominal terms, the budgeted amount for FY 2020/21 amounted to US\$ 2.4 trillion. This is 5.2% of the approved FY 2020/21 budget. Wages constituted 61% (US\$ 1.45 trillion), 17% (US\$ 404 billion) was Non-wage and 22% (US\$ 531 billion) was for development spending (see *Figure 3*).

Figure 3: Budget Allocations towards Child-oriented Interventions FY 2020/21

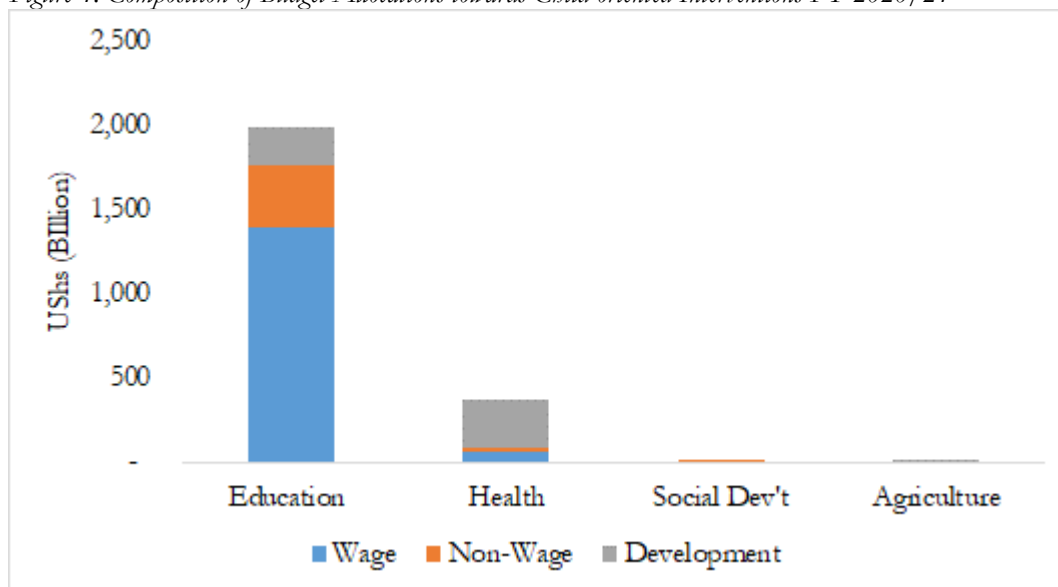


Source: Author's calculations based on the Approved Budget Estimates FY 2020/21

The highest planned spending was in the education sector at UShs 1,985.7 billion. This was followed by Health at UShs 373.2 billion, Agriculture at UShs 17 billion and Social protection at UShs 3.8 billion (See Figure 4). Although some sectors that are linked to child protection such as education and health receive considerable funding, the social development sector chronically receives a meagre portion of the national budget. For instance, the sector received 0.5% of the national budget in the financial year 2020/21. This is partly attributable to the fact that the bulk of funding is provided by donors outside the government budget framework which does not create obligations for government to invest in child protection.

Due to low funding to the social development sector which drives the child protection interventions, child protection efforts have, and continue to face, significant challenges in terms of coverage, efficiency and effectiveness. Consequently, vulnerable children are not able to access the necessary integrated and comprehensive, preventive and rehabilitative package of services that are so critically required to ensure the safety and well-being of all Ugandan children.

Figure 4: Composition of Budget Allocations towards Child-oriented Interventions FY 2020/21



Source: Author's calculations based on the Approved Budget Estimates FY 2020/21

2.2.1 Education budget allocations

In the Education sector, 88% (US\$ 1,756.3 billion) was recurrent spending; of this 79% (US\$ 1,388 billion) are wages and salaries; 21% (US\$ 368 billion) is non-wage. Development spending is 13% (US\$ 229 billion) of the total sector budget towards children-oriented interventions (see Table 2). The high wage spending in the education sector is mainly due to the high level of human resource requirements (especially primary teachers). The low level of development spending has negative implications on infrastructure development which is critical to the provision and sustainability of education interventions.

Table 2: Education Budget Allocations towards Children FY 2020/21 in billions (US\$, Billion).

Sub-Sector	Wage	Non-Wage	Development	Total
Pre-Primary & Primary Education	989.3	192.4	65.3	1,247.0
Secondary Education	398.6	170.3	161.2	730.0
Special Needs Education	0.1	3.8	2.7	6.6
Guidance & Counselling	0.1	1.7	-	1.9
Total	1,388.1	368.2	229.2	1,985.4

Source: Author's calculations based on the Approved Budget Estimates FY 2020/21

Despite the relatively large budget allocation to the education sector, the sector is grappling with inadequate funding to provide quality education. It is worth noting that although funding to the education sector has been increasing, the sector share of the national budget has been reducing from 14.6% in FY 2012/13 to 9% in FY 2020/21 against an increased population of Universal Primary Education (UPE) learners from 7.5 million in 2018 to 7.6 million in 2019, and an increase of Universal Secondary School (USE) learners from 670,000 in 2018 to 708,000 in 2019. Although the capitation grant for primary school pupils increased from US\$ 10,000 in FY 2016/17 to US\$ 14,000 in FY 2019/20, and secondary school students from US\$ 45,000 in FY 2016/17 to US\$ 55,000 in FY 2020/21, this is still insufficient. This amount is too meagre to provide the minimum

requirements to enable equitable access to quality education, in addition to observance of SoPs to mitigate the spread of Covid-19.

2.2.2 Health budget allocations

In the Health sector, 24% (US\$ 88.7 billion) was recurrent spending. Of this, 64% (US\$ 56.5 billion) are wages and salaries; 36% (US\$ 32.2 billion) is non-wage. Development spending is 76% (US\$ 284.8 billion) of the total sector budget towards children-oriented interventions (see *Table 3*). The high proportion of the development budget is mainly because of infrastructure development under the Uganda Reproductive Maternal and Child Health Services Improvement Project.

Table 3: Health Budget Allocations towards Children FY 2020/21 in Billions (US\$, Billion)

Programme	Wage	Non-Wage	Dev't (GoU)	Dev't (Donor)	Total
Primary Health Care	55.93	30.0	-	-	85.9
LGs Development Conditional Grant	-	-	77.5	-	77.5
Uganda Reproductive Maternal and Child Health Services Improvement Project	-	-	0.2	184.1	184.3
Public Health Services	-	1.0	-	-	1.0
Reproductive and Child Health	0.3	0.7	-	-	1.1
Integrated Epidemiology, Surveillance & Public Health Emergencies	0.2	0.4	-	-	0.7
East Africa Public Health Laboratory Network project Phase II	-	-	0.1	-	0.1
GAVI Vaccines and Health Sector Development Plan Support	-	-	-	22.9	22.9
Total	56.5	32.2	77.8	207.0	373.5

Source: Author's calculations based on the Approved Budget Estimates FY 2020/21

During the FY 2020/21, external funding (donors) contributed over 55% of the health sector funding towards children-related interventions. However, dependence on donors poses sustainability concerns given the fact that external funding is usually unpredictable in four ways: (i) it is not always evident when the funds will be disbursed; (ii) the period over which funds commitment will be sustained is not always clear; (iii) in some cases, failure of Development Partners (DPs) to disburse aid commitments causes uncertainty in the implementation of programmes and (iv) the left vs right ideological shifts among donor countries mean that health sector funding will increase or reduce depending on which party or president occupies office and their ideological orientation. Thus, any funding cuts by donors can adversely affect health service delivery.

2.2.3 Social protection budget allocations

Child-oriented social protection spending is scattered across a number of agencies, and it's not possible to delineate the specific resources earmarked for child protection because in most sectors and programmes, child protection is embedded within broader budget categories. Nevertheless, this analysis tried to identify activities under the Social Development sector which are explicitly child-oriented. These included: spending on youth and children affairs; support to the street children; and elimination of child labour.

Under child-oriented social protection, all the funds are under the recurrent budget; of this 37% (US\$ 1.40 billion) are wages and salaries; 63% (US\$ 2.40 billion) is non-wage. The biggest portion of the budget is for prosecution of gender, children and sexual offences cases under the Directorate of Public Prosecutions (DPP) and National Children Authority (see *Table 4*). It should be noted that apart from salaries of government child protection staff, most of the funding for child protection programmes is donor-dependent such as Spotlight Initiative. Unfortunately, this was not captured by this study. Nevertheless, the overall funds available including those from donors are not adequate to cope with the enormity of national child protection needs and funding requirements.

Table 4: Social protection Budget Allocations towards Children FY 2020/21 in billions (US\$, Billion)

Interventions	Wage	Non-Wage	Total
National Children Authority	-	0.80	0.801
Support to Street Children	-	0.14	0.140
Uganda Child Helpline	-	0.05	0.050
National Early Childhood Development	-	0.05	0.050
Alternative Care Unit	-	0.05	0.050
Gender, Children and Sexual offences cases prosecution	1.4	1.31	2.710
Total	1.40	2.40	3.80

Source: Author's calculations based on the Approved Budget Estimates FY 2020/21

2.2.4 Agriculture budget allocations

Under the agricultural sector, budget allocations that have direct impact on children, amounting to US\$ 17 billion, are under the multi-sectoral food safety and nutrition project which promotes food and nutrition security under MAAIF.

2.3 Covid-19 Funding for Child-oriented Interventions

The impact of Covid-19 meant that government would not be able to generate the projected revenues (domestic and external) to fund the FY 2020/21 budget. Therefore, Ministries, Departments and Agencies (MDAs) and Local Governments (LGs) re-aligned their budgets to respond to impacts of Covid-19.

Due to legal limitations, re-adjustment of the budget could not be implemented through forced suppression of spending for 'unprotected votes' (many of which implement children-related interventions) and supplementary budgets.

During the first quarter of the FY 2020/21, Parliament passed two supplementary budgets amounting to **US\$ 3,729 trillion**. However, the analysis of the supplementary budgets shows that only 25% (US\$ 912.1 billion) was meant to fund Covid-19 related interventions. Interventions funded included:

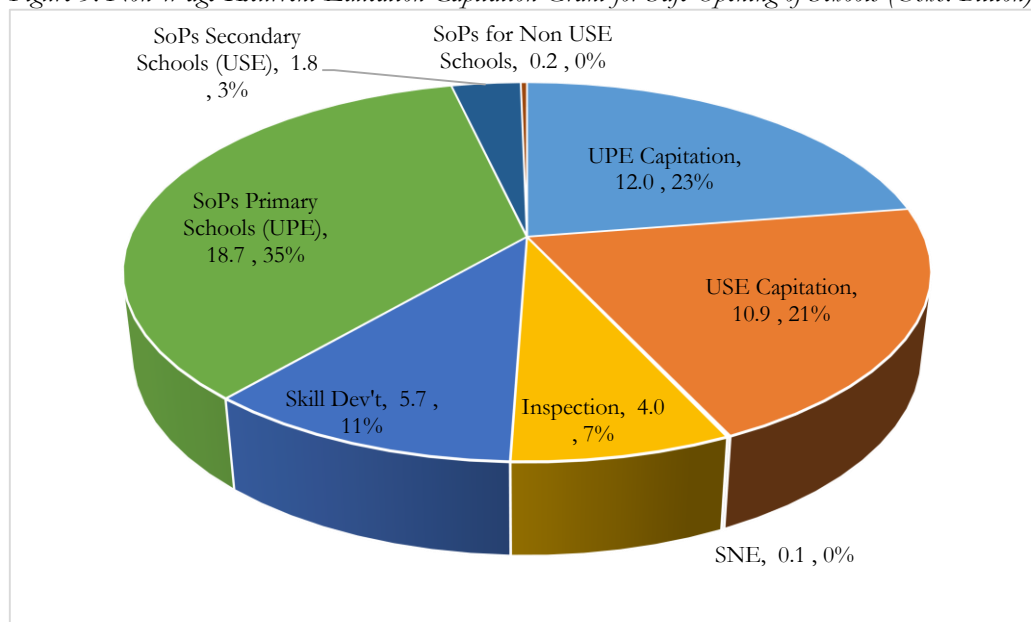
- US\$ 89.34 billion for MoH for Covid-19 response: Procurement of face masks –US\$ 33 billion; Transport and allowance for distribution of face masks- US\$ 2.3 billion; Procurement of Test kits and laboratory consumables - US\$ 37 billion; Re-modelling of Intensive Care Units - US\$ 7.04 billion; Support to LGs for District-based Surveillance activities in the forty (48) boarder districts and other districts with Covid-19 cases - US\$ 4 billion; and Tents - US\$ 6 billion.
- US\$ 50.0 billion for MoH for procurement of face masks - US\$ 24 billion as Allowance for Health Workers - US\$ 3 billion; Meals for treatment centres (Namboole, Entebbe, Mulago etc) - US\$ 2 billion for Fuel and lubricants - US\$ 3.5 billion as Support to Local

Government and RRH Surveillance teams - UShs 4.5 billion as Salaries for contract staffs for Covid-19 response - UShs 3 billion to procure Test kits and reagents - UShs 3 billion for Cleaning and utilities at the treatment Centres - UShs 2 billion to buy Beds, beddings and mattresses - UShs 3 billion; ICU Medical supplies for treatment of Covid-19 patients - UShs 2 billion.

- UShs 216.90 billion for payment of recurrent domestic arrears which are for land, cooperatives, rent, other recurrent and development arrears by service providers to Government; suppliers of Coffee seedlings; verified utility arrears in line with the Government programme on Covid-19.
- UShs 13.9 billion to support scientists and innovators engaged in Covid-19 scientific research activities.
- UShs 2.857 billion for LG from the supplementary for Covid-19 that was returned by the Honourable Members of Parliament.
- UShs 2.091 billion for LG responses to the Covid-19 pandemic.
- UShs 3.807 billion for the Education Capitation Grant as well as funding for Primary Health care under the Local Governments.
- UShs 10.77 billion for Uganda Prisons to cater for costs arising from the increasing numbers of prisoners and as a result of the contravening measures which were put in place to control Covid-19.

From these, it is about **UShs 3.807 billion** funding for LGs interventions that directly addressed child-related interventions in the education and health sectors. In addition, funding to LGs amounting to **UShs 53.3 billion** was released in October 2020 to cater for Non-Wage Recurrent Education Capitation Grant for Safe Opening of Schools (see Figure 5).

Figure 5: Non-Wage Recurrent Education Capitation Grant for Safe Opening of Schools (Ushs. Billion)



Source: Author's calculations based on the MoFPED Circular on Non-Wage Recurrent Education Capitation Grant and SOPs for Safe Opening of Schools of 2nd Oct, 2020.

2.3.1 Education Sector

On March 20, 2020, Government of Uganda (GoU) closed all schools and educational institutions in order to curb the spread of the 2019 Coronavirus Disease (Covid-19). An estimated 15 million learners in 73,240 institutions and 548,192 teachers were affected. The Covid-19 pandemic created a number of priorities that put new pressures on the budget for FY 2020/21 and beyond. However, the education Sector budget for FY 2020/21 was silent on the Covid-19 emergencies.

In April 2020, the Ministry of Education and Sports (MoES) developed the Preparedness and Response Plan for Covid-19. The response plan was to ensure better preparedness and effective response by MoES, DLGs and stakeholders to the Covid-19 outbreak. The plan directly targets an estimated 15,100,000 learners and youth in primary and secondary schools, universities and tertiary institutions, teachers, school administrators, parents and other key stakeholders. Additional 600,000 refugee learners in 13 districts hosting refugees are also included in the plan. The cost of the plan is US\$ 116.2 billion, with most allocations going to: Printing and Distribution of Self-Study Materials; Supporting the Re-Opening of Education Institutions; Strengthening the Capacity of Education Institutions to Respond to Emergencies; Supporting Availability of Planning Data for Sector Response in Emergencies; Developing, Printing and Distribution of Revision Materials during the Lockdown; Supporting Teachers in the use of E-Learning; Presentation of Lessons on Radio and TV Programmes; Procurement of Printery Equipment for the NCDC; and Project Management, Monitoring and Evaluation.

To implement the plan, the MoES received Covid-19 Accelerated funding from Global Partnership for Education (GPE) amounting to **US\$ 53.95 billion (USD 14.7 Million)** for the period 2020 – 2022. The funding will go towards: Ensure learning during school closure and preparing for school re-opening; Supporting safe re-opening, student re-entry and capacity building for resilience; and Project Management, Monitoring and Evaluation (see Table 5).

Table 5: GPE Covid-19 Accelerated Funding for Uganda

Component		US\$ (Billion)	USD (Million)
1.0	Ensure learning during school closure and preparing for school re-opening	28.01	7.63
1.1	o/w Continuity of learning	26.10	7.11
1.2	o/w Supporting the most vulnerable/disadvantaged group	1.91	0.52
2.0	Supporting safe re-opening, student re-entry and capacity building for resilience	24.66	6.72
2.1	o/w Supporting safe re-opening, student re-entry and sustained progression in schools	21.44	5.84
2.1	o/w Capacity building for resilience	3.21	0.88
3.0	Project Management, Monitoring and Evaluation	1.29	0.35
	Total	53.95	14.70

Source: GPE (2020), Cover Note for Covid-19 Accelerated Funding Request

According to the MoES, the sector has a funding gap of about US\$ 80.6 billion if it is to be able to implement all the planned Covid-19 interventions, especially safe-opening of learning institutions, as shown in Table 6).

Table 6: Education Sector Covid-19 Budget (US\$B, Billion)

Sn	Item	Budget	Funded	Funding Gap	Remarks
1	Capitation grants for LG decentralised schools/institutions and inspection (excluding KCCA)	31.94	31.94	-	
2	Implementation of SOPs	20.63	20.63	-	
3	Learning materials to P.4, P.6; S.1 to S.3 and S.5	46.80	26.0	20.80	From GPE
6	Learning materials for lower primary (P.1 to P.3)	35.50	0.0	35.50	
7	Outstanding payment to New Vision	6.08	3.0	3.08	Re-Allocation (MoES)
8	Facilitation of educational broadcasting (radio & TV)	1.00	0.0	1.00	
9	Outstanding payment for educational broadcasting	0.97	0.0	0.97	
10	Personal protective equipment and nutrition for finalists in health training institutions	10.02	0.0	10.02	MoH to Provide
11	Capacity of education institutions for psychosocial support and case management for teachers/learners	3.22	3.2	-	Some funds from GPE
12	Strengthen capacity of higher learning education institutions to implement open distance learning (62 HEIs (11 Government and 51 Private)	5.81	0.0	5.81	
13	Monitoring and Evaluation of Covid-19 response and SOPs	2.70	0.6	2.10	
14	Coordination and sensitisation costs (Facilitate MoES Covid-19 response taskforce, sensitisation of public on re-opening of schools; develop, print and disseminate guidelines, SOPs and posters on WASH)	1.60	0.3	1.30	
	Total	166.3	85.7	80.6	48%

Source: Interview with MoES

Through the funding, the Ministry of Education and Sports promoted remote learning through digital, television and radio channels. It worked with National Curriculum Development Centre (NCDC) and produced self-study revision materials for primary pupils and secondary students for all classes. In partnership with Vision Group, the materials were distributed to all Local Governments (LGs).

Since the liberalization of the education sector by the Ugandan Government in 1993, the provision of primary education is undertaken by both the Government and the private sector. Out of the 18,887 primary schools in Uganda, 64 percent (12,035 schools) are Government schools and the remaining 36 percent (6,852 schools) are private schools (National Planning Authority, 2018). Private rural schools have been affected more than the private urban schools by the closure due to Covid-19. Many of them are struggling to fulfil the SOPs for re-opening. Some of these schools were servicing loans and did not realise all the fees for term one. Many schools are not able to pay salaries to their staff, corporation tax, and bank loans. Despite the fact that Government promised to provide financial support to teachers through their SACCO and the Emyooga scheme, the funding is inadequate to assist private schools, especially on ensuring continuity of learning and safety of the learners in private schools.

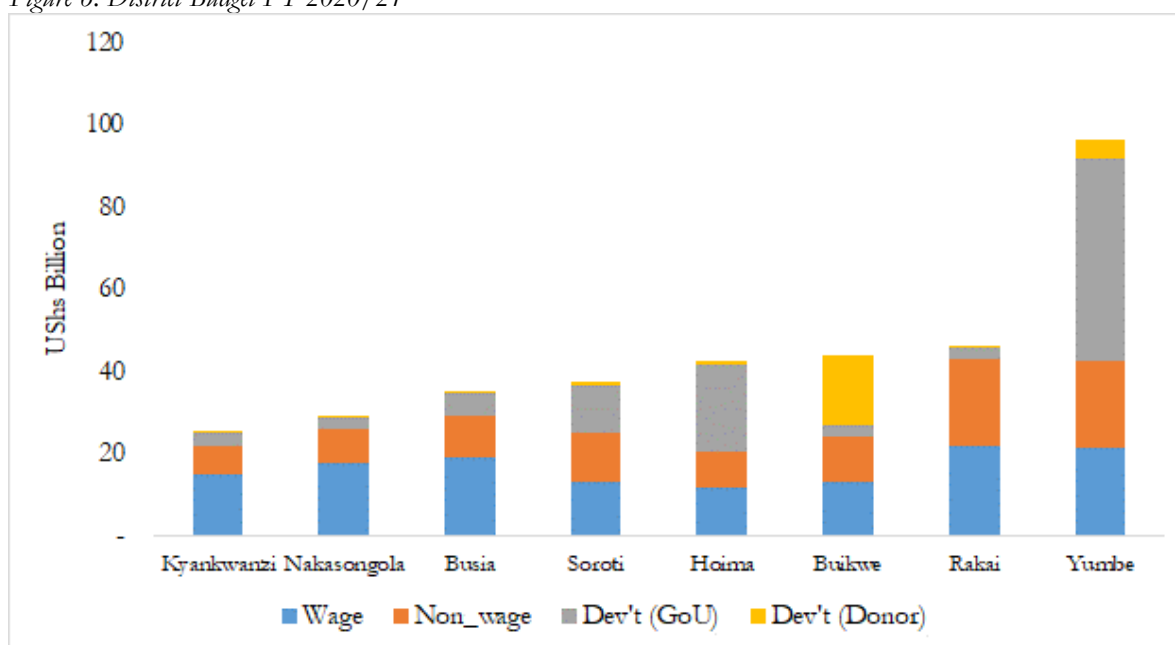
Section 3: Districts' Funding towards Children

In this section, we analyse the eight districts of Buikwe, Busia, Hoima, Kyankwanzi, Nakasongola, Rakai, Soroti, and Yumbe and how they allocated funds towards children-related interventions for FY 2020/21. The analysis focuses on areas that directly impact on children: particularly child protection, health and education

3.1 Total District Budget FY 2020/21

During the FY 2020/21, Yumbe district had the highest budget of US\$ 96.4 billion followed by Rakai at US\$ 46.4 billion and the lowest was Kyankwanzi at US\$ 25.6 billion. Wages constituted a biggest share of the total district budget for most of the districts (see *Figure 6*).

Figure 6: District Budget FY 2020/21

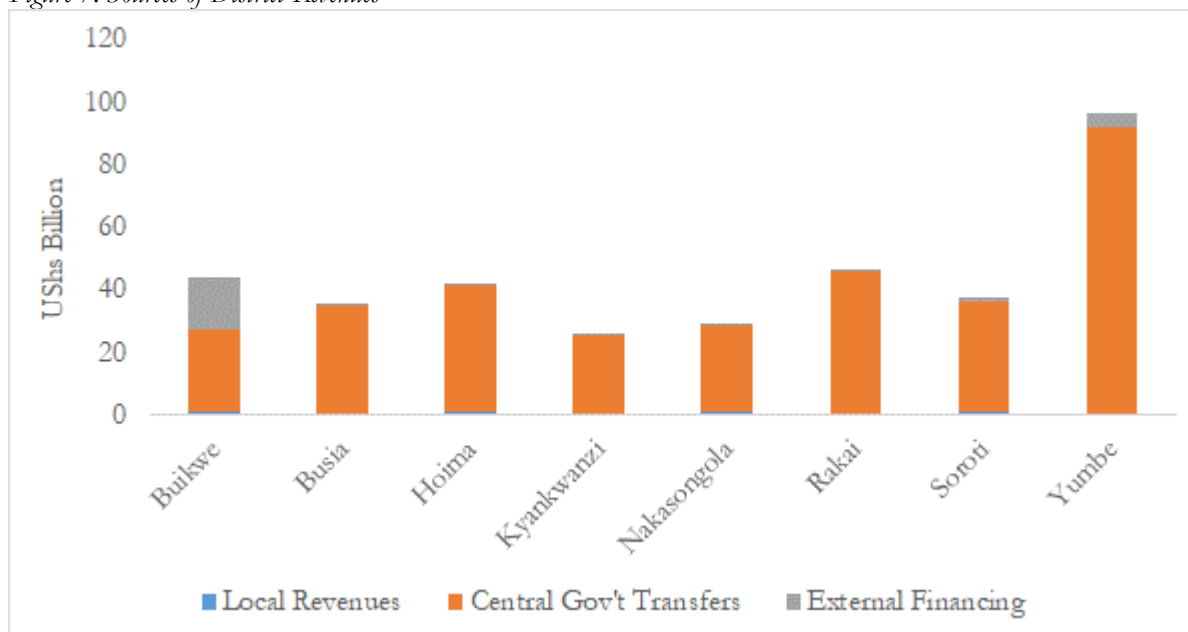


Source: Author's calculations based on the approved budget estimates

The eight districts largely depend on central government (CG) transfers as a source of revenue to finance the budget (see *Figure 7*). However, the largest proportion of CG transfers are conditional in nature; biased towards the National Priority Programme Areas (NPPAs),⁵ which are dictated through the Indicative Planning Figures (IPFs). Although most of the sectors that directly impact on children like education and health are part of the NPPAs, and indeed take the lion's share of the district budgets (see Annex 1), given the conditions attached to the grants, districts lack the discretionary powers to allocate funds and to ensure that the needs that are peculiar such as tackling Covid-19 are addressed.

⁵ which include Primary Education, Primary Health Care, Roads, Agriculture, and Water

Figure 7: Sources of District Revenues

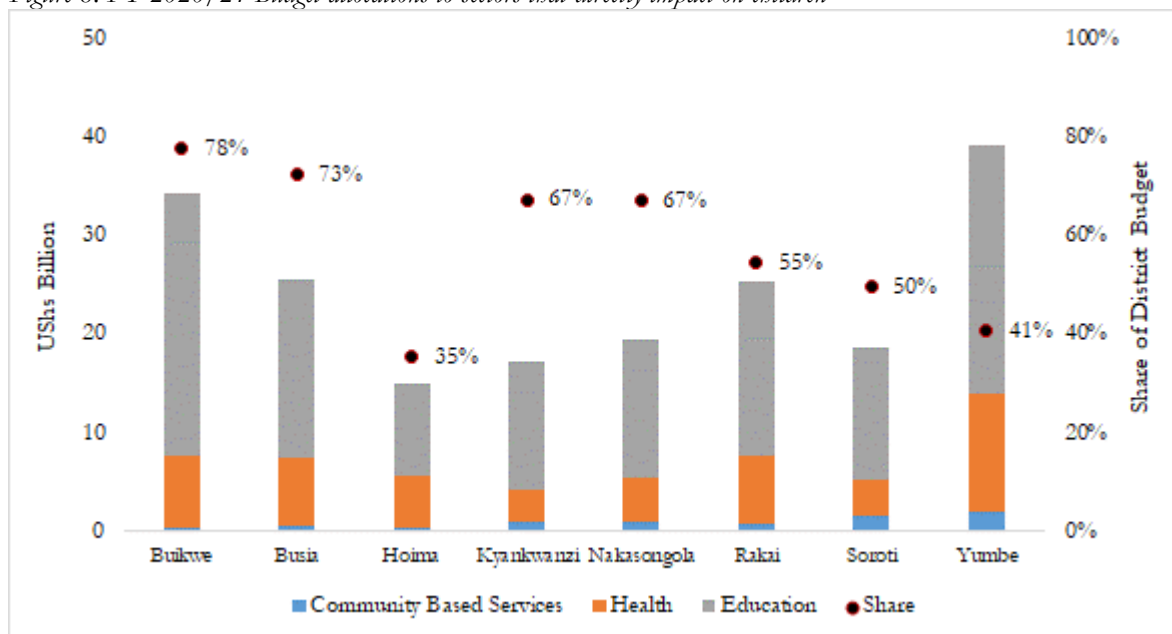


Source: Author's calculations based on the approved budget estimates

3.2 District Sectoral Budget Allocations

Budget allocations to sectors that have direct impact on children: particularly community-based services, health and education constituted the highest share of the budget. Buikwe district had the highest at 78%, followed by Busia at 73%. On the other hand, Hoima has the lowest at 35% followed by Yumbe at 41% (see figure 8). The high budget allocation towards these sectors is mainly due to the wages and salaries under education and health sectors.

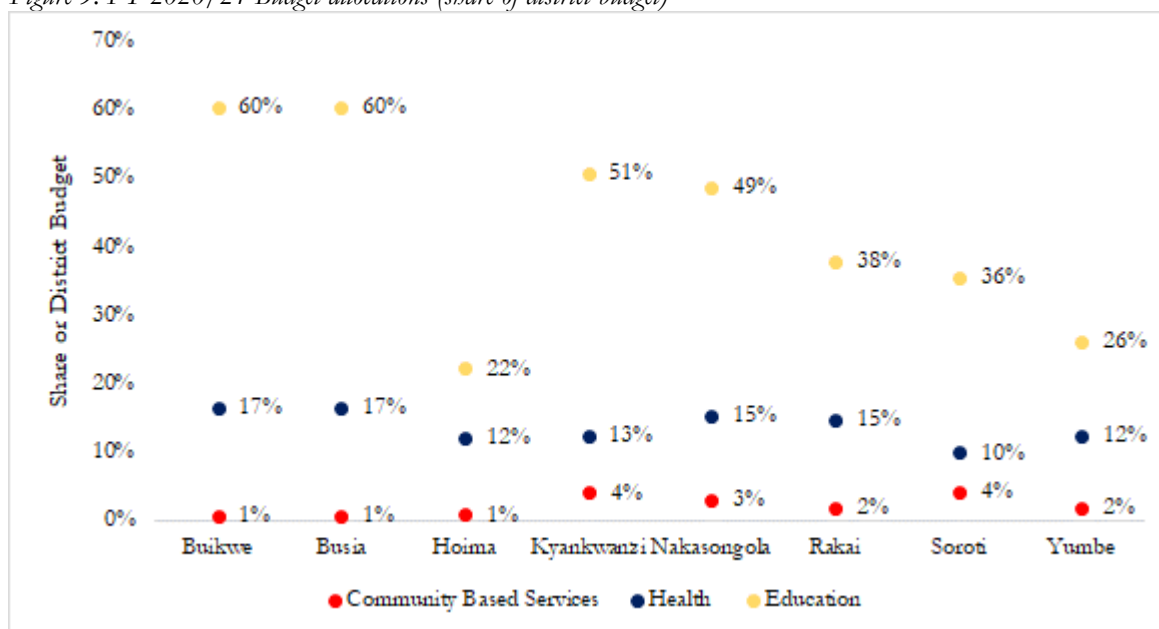
Figure 8: FY 2020/21 Budget allocations to sectors that directly impact on children



Source: Author's calculations based on the approved budget estimates

It should be noted that despite the high allocation to sectors that have direct impact on children, the community-based services sector which handles child protection is among the sectors which are allocated the least amount (see Figure 9). Funding for child protection activities is largely dependent on local resources that are locally generated which in most districts are very limited unless supplemented by NGO support which is not uniformly or widely available in all districts. Local revenue allocations by districts to the Community-Based Services (CBS) Department are usually less than 2% of the total budget. This means that most of the child protection interventions cannot be effectively implemented.

Figure 9: FY 2020/21 Budget allocations (share of district budget)

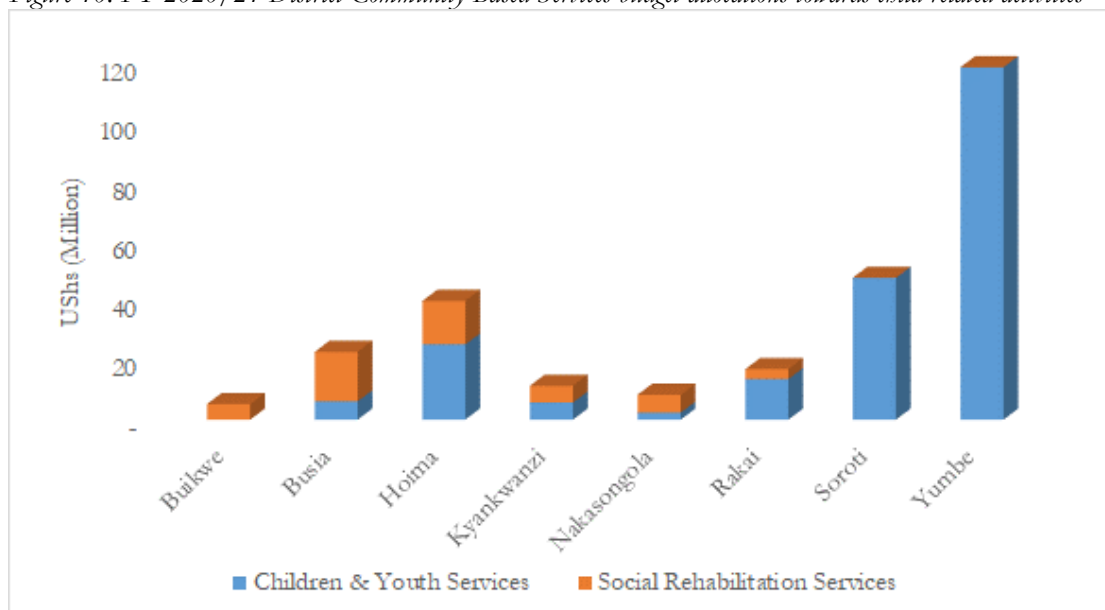


Source: Author's calculations based on the approved budget estimates

3.3 District Children-related budget allocations

Under the Community-Based services (CBS) sector, child-related budget allocations are under the Children and Youth Services and Social Rehabilitation Services. Analysis of the CBS sector shows that all the eight districts allocated very meagre funds towards child-related activities. Yumbe district allocated the highest amount at US\$ 119 million, followed by Soroti district at US\$ 48 million. Buikwe allocated the least amount at US\$ 5 million followed Nakasongola at US\$ 8 million (see Figure 10).

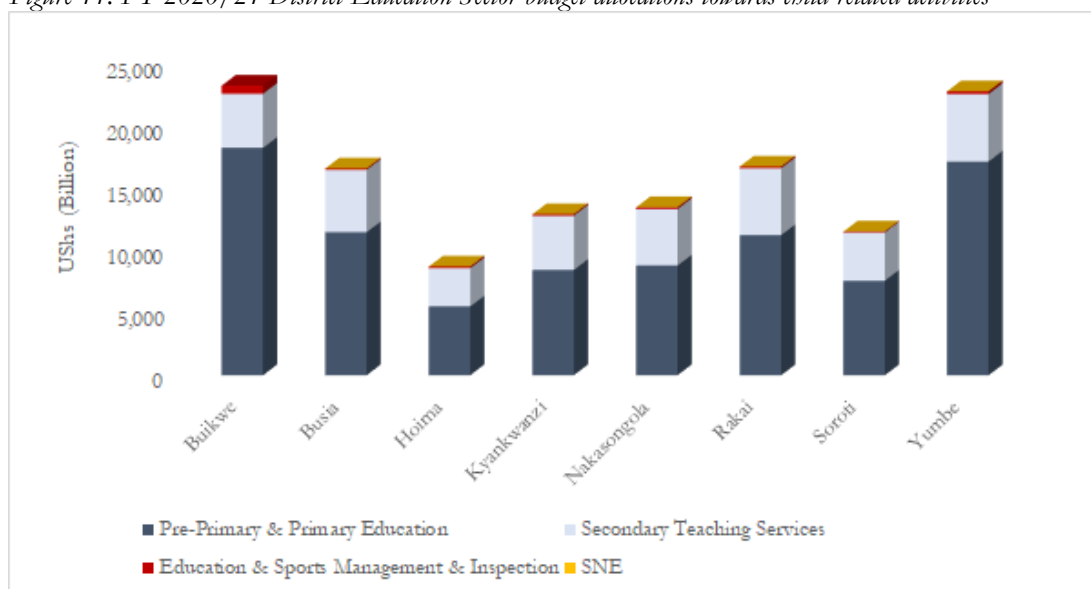
Figure 10: FY 2020/21 District Community-Based Services budget allocations towards child-related activities



Source: Author's calculations based on the approved budget estimates

Under the Education sector, child-related budget allocations are under the Pre-Primary & Primary Education; Secondary Teaching Services; Education & Sports Management & Inspection; and Special Needs Education (SNE). Analysis of the education sector shows that all the eight districts allocated more than two-thirds of their education sector budget towards pre-primary and primary education, and majority of the funds went to primary teachers' wages and salaries. However, there was very minimal allocation towards SNE with some districts (Buikwe, Kyankwanzi, Rakai and Yumbe) allocating nothing (see Figure 11). Despite the fact that schools have been closed since March 2020 due to Covid-19 restrictions, government continued to pay salaries of teachers, meaning that much of the education budget will be spent.

Figure 11: FY 2020/21 District Education Sector budget allocations towards child-related activities

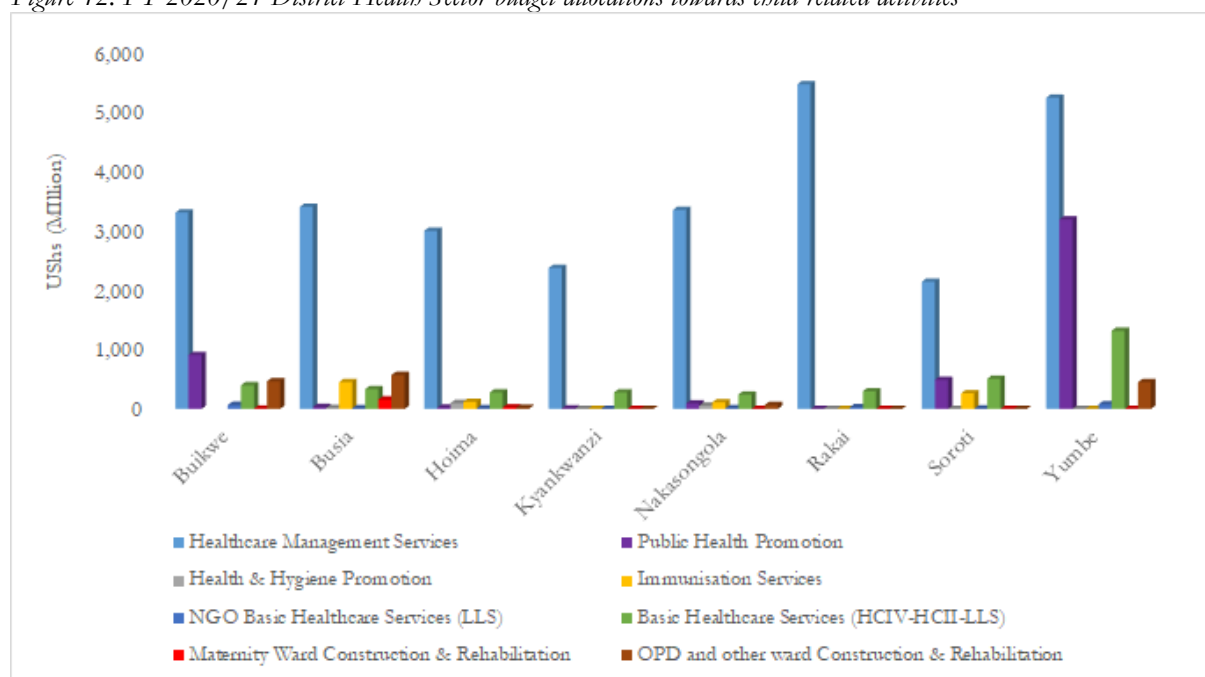


Source: Author's calculations based on the approved budget estimates

Under the Health sector, child-related budget allocations are under Healthcare Management Services; Public Health Promotion; Health and Hygiene Promotion; Immunisation Services; NGO Basic Healthcare Services (LLS); Basic Healthcare Services (HCIV-HCII-LLS); Maternity Ward Construction and Rehabilitation; and OPD and other ward Construction & Rehabilitation. Analysis of the Health sector shows that all the eight districts allocated more than half of their health sector budget towards Healthcare Management Services, and majority of the funds went to health workers' wages and salaries. However, there was very minimal allocation towards immunisation with some districts (Buikwe, Kyankwanzi, and Rakai) allocating nothing (see *Figure 12*). The situation was worsened by the Covid-19 containment measures which made it hard for parents to take the children for immunisation. UNICEF's monitoring of the continuity of essential health services showed a 20 per cent drop in immunization for diphtheria, pertussis and tetanus (DPT3) January and April 2020⁶.

"... our parents were not able to immunise children during lockdown...there was no using boda bodas (commercial motorcycles), since LDUs and police would harass women taking children for medical attention including immunisation" –Female FGD Participant, Busia district.

Figure 12: FY 2020/21 District Health Sector budget allocations towards child-related activities



Source: Author's calculations based on the approved budget estimates

3.4 District Covid-19 funding for Child-oriented Interventions

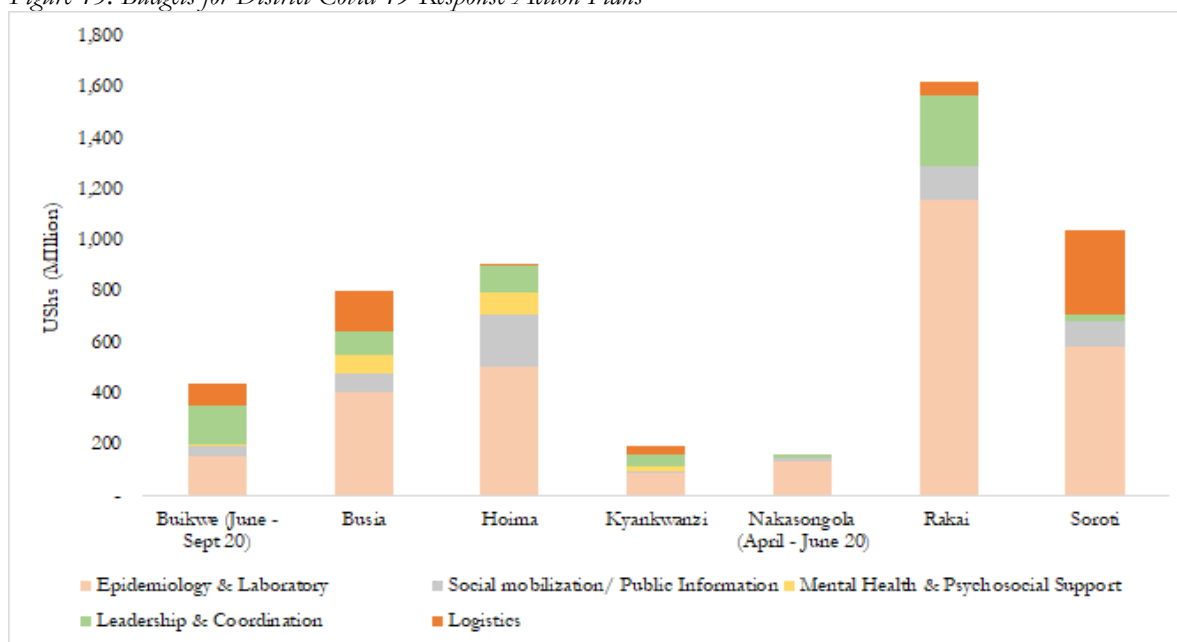
3.4.1 District Covid-19 Response Action Plans

All the eight districts developed some kind of Covid-19 Response Plans to provide a framework for coordination and control of the spread of Covid-19 through support and strengthening of surveillance, risk communication, case management and contact tracing, supervision and coordination. The Covid-19 Response Plans followed the Ministry of Health (MoH) guidelines,

⁶ <https://reliefweb.int/sites/reliefweb.int/files/resources/UNICEF%20Uganda%20COVID-19%20Situation%20Report%20No.%205%20-%20for%20May%202020.pdf>

with funding going towards five categories of Epidemiology & Laboratory; Social mobilisation/ Public Information; Mental Health & Psychosocial Support; Leadership & Coordination; and Logistics. Based on the information availed to the research team, Yumbe district had the highest Covid-19 Response Plan budget of US\$ 48 billion, followed by Rakai district at 1.625 billion, Soroti at US\$ 1.044 billion. Nakasongola district had the lowest Covid-19 Response Plan budget of US\$ 166 million followed by Kyankwanzi with US\$ 906 million (see *Figure 13*).

Figure 13: Budgets for District Covid-19 Response Action Plans



Source: Author's calculations based on the District Response Action Plans

Apart from Yumbe district, none of the other seven districts' Covid-19 Response Plans had any explicit funding towards children, especially social protection interventions. Yumbe district has an Integrated Covid-19 Response Budget for the period March 2020 - June 2021 amounting to US\$ 48 billion. Of this, nearly half (48%) of the budget is allocated towards livelihood intervention, 35% towards WASH, and 15% towards Health. The education sector which has child-related intervention such as Early Childhood education is allocated 1% of the total budget. Under the education sector, 39% of the budget is allocated for Early Childhood and Development (ECD) activities.

Other districts' plans focused more on Covid-19 surveillance, treatment and community awareness, and no explicit interventions for children. This was confirmed by the district officials, who noted that:

"There is no specification for children in the response plan but may be, the only way children will benefit is when their parents are healthy" – District Official, Soroti DLG.

"Covid-19 is part of the usual emergency and contingency plan, so we do not have a special response plan for it. Talking of children being that they are vulnerable, we already catered for them in the usual District Orphans and Vulnerable Children's (OVC) plan." - District Official, Hoima DLG.

In Rakai, originally, officers of Community Services and Probation were not included in the District Task Force (DTF) and the response plan but the district thought that it was an oversight. Eventually, they were brought on board because children issues were not being addressed and yet they needed to be addressed given the challenges children were experiencing at household and community levels. Unfortunately, there was no budget for children but the interventions and support of Development Partners like World Vision have addressed some of the children issues.

“I must say that it was an omission and it is a big apology on our part because we realised too that children suffered a lot during this period.” – District Official, Rakai DLG.

“If it were not these NGOs and well-wishers, it would have been a bad story for the district and for most children because government support took a while and it had so many conditions.” – District Official, Rakai DLG.

“The district does not have a response plan but has operational procedures and SOPs on Covid-19 issued by government. However, the district developed a child protection ordinance which is not only tailored to Covid-19 but issues of child abuse in general” – District Official, Busia DLG.

In terms of the funding, all the eight districts received **US\$ 165 million** from Government to fund some of the proposed interventions, especially those in the health sector. Some districts like Hoima indicated that they received additional funding from Development Partners (DPs) to fund their Covid-19 response plan amounting to US\$ 68.0 million⁷. Districts also received non-financial support from a number of organisations and agencies as indicated in Table 7.

“The district received a grant of US\$ 165 million from the Ministry of Finance (which was also given to all districts). We also received additional US\$ 31 million given to us by the government for mainly the education, health and welfare sectors.” – District Official, Soroti DLG.

However, some district officials noted that due to lack of clear guidance on how to use these funds, some funds might have been misused.

“The major challenge was that the US\$ 165 million from MoH was not planned for in our budgets. Therefore, we did not have clear guidelines on how to spend the money. This in some cases caused abuse of these resources.” – District Official, Hoima DLG.

Table 7: Covid-19 support to Districts

District	Organisation/ Agency	Amount (US\$)	Remarks
Buikwe	Embassy of Ireland	1.5 billion	Promised for feeding children when schools re-open but no evidence they received anything
	World Vision		Temperature guns, Jik, Sanitizers, trained the health team and community workers
	Makerere Walter Reed project		Provided community sensitisation, trained teachers and community leaders.
	Amsters Farm		Provided posho to 6 (six) villages from around their locality.
	HOPPO trading company		Supported with 5 tonnes of posho
	GM sugar		Supported with 600kg of posho, soap, sugar
	Nile breweries		supported with 3.5 tonnes of posho

⁷ UNICEF - US\$ 41 million, and World Vision - US\$ 27 million

District	Organisation/ Agency	Amount (UShs)	Remarks
	OPM		21 tonnes of posho, silver fish and 12 tonnes of beans.
Busia	MoES & NCDC		Learning materials
	OPM		Provided 500kgs of rice
	World Vision		Provided learning materials and 200kgs of posho, sanitizers and disinfectants, paid Teachers for house to house supervision
	Child Fund and World Vision		Multiplied by photocopying the learning materials that government had provided
Hoima	UNICEF	52 million	Educational materials and sponsored radio programme
	World Vision	3 million	Training and sensitisation
Kyankwanzi	World Vision		<ul style="list-style-type: none"> ▪ Facilitated the district of Kyankwanzi to mobilise the masses, sensitise on several education programmes, child protection and child welfare ▪ Facilitated the district by paying airtime to radio Kiboga and teachers' allowances.
Nakasongola	World Vision		Community sensitisations; provided beds and mattresses in isolation Centres, hand washing facilities, temperature guns, IEC materials, built capacity of VHT and Health workers, put a number of water sources in various communities to provide safe water for children and their parents in various communities.
	Baylor Uganda & Fields of cure		Provided sanitizers and watering cans.
Rakai	World Vision	52 million	<ul style="list-style-type: none"> ▪ Paid allowance to the officials engaged in sensitisation, supported radio talk shows on issues that really affect the children. Issues discussed on these talk shows ranged from GBV, positive parenting, reporting of cases and also provided the response plans on the 116 code. ▪ Provided equipment worth 52 million and facilitated meetings related to Covid-19 ▪ Provided washing materials, sanitizers to now opened schools.
	RHSP		Daily reporting and update of the Covid-19 events, facilitated a district lab technician
	Compassion International		Provided food to families in Kakyera and Kyalungira sub counties; learning materials
Soroti	MoES		<ul style="list-style-type: none"> ▪ Provided 27,000 face masks for candidate classes of P.7, S.4 and S.6 for both private and government schools ▪ Provided the support of study materials
	NAADS		<ul style="list-style-type: none"> ▪ cassava cuttings worth 8,000 bags, and assorted vegetables like egg plants, amaranths and other leafy vegetables that mature very fast for parents and children to eat to improve on their nutrition with the focus on children.
	World Vision		<ul style="list-style-type: none"> ▪ Sponsored radio learning sessions since children were home and could not go to school.

Source: Key Informant Interviews

3.4.2 Revision of the FY 2020/21 Budget

Despite the fact that all MDAs and LGs were supposed to revise their FY 2020/21 budgets and orient them towards addressing the impact of Covid-19, all the eight districts reported that they

had minimally revised their budgets. This is mainly because of limitations within the law and less discretionary powers, since most of the funding comes from the central government through conditional transfers. Unless authorised by the Central Government through IPFs, they can't revise their budgets. Therefore, most districts made minor revisions as noted below:

In Hoima, it was reported that since the FY 2020/21 budget was finalised and passed during the lockdown, there were minor revisions made after. Departments made some minor revisions in their department budgets which were not documented.

"We made some small adjustments in expenditure internally which are not reflected or recorded anywhere in the budget. And these adjustments were not entirely dedicated to addressing effects of Covid-19 on children but they were to cater for general activities through which children would also benefit." – District Official, Hoima DLG.

Nakasongola had not revised their FY 2020/21 budget as noted: *"The district cannot make any adjustments in the budget because we receive conditioned funds and grants...also, we have not been able to sit to decide on the adjustments for FY 2020/21. May be, these will be done in 2021/2022."* – District Official, Nakasongola DLG.

In Buikwe, the district officials noted that they had not adjusted the district budget for FY 2020/21 to address Covid-19, but they were contemplating doing so. *"Nothing has been done on adjusting the district budget for FY 2020/21 to address Covid-19, but we are contemplating doing it."* – District Official, Buikwe DLG.

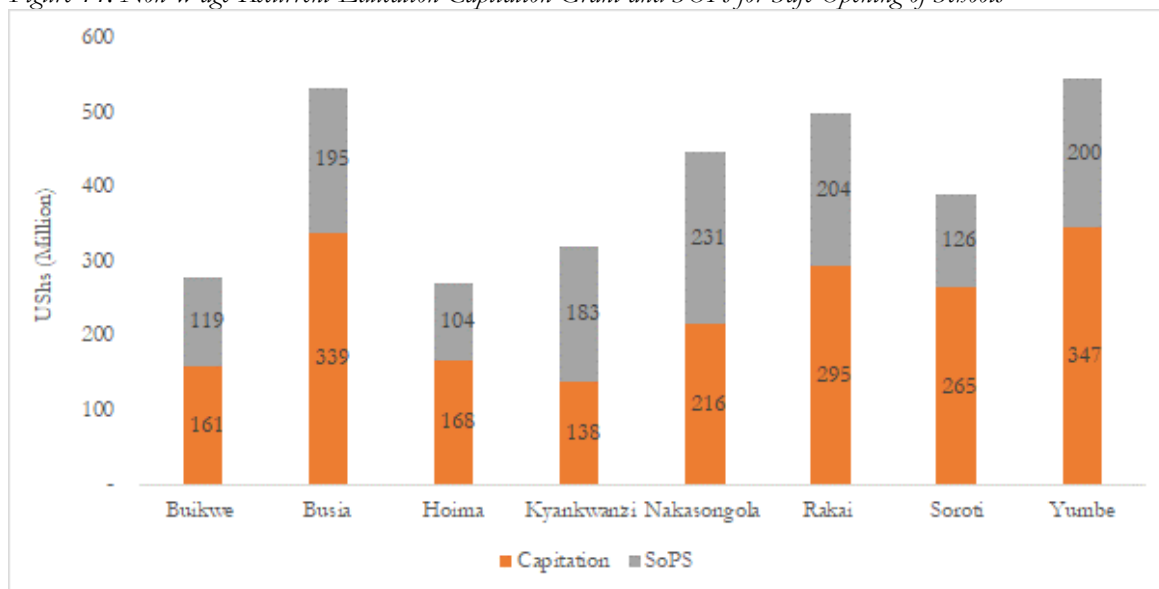
In Busia, since the budget was prepared during the Covid-19 lock down, some activities were affected such as; workshops were minimised and maintained only for critical departments like health, education, community-based services and agriculture but also, the numbers were reduced. *"The budget was not revised because it was prepared during the time of Covid-19 and everything needed to address Covid-19 was included in the FY 2020/21 budget"*- District Official, Busia DLG.

In Soroti, Heads of department met to discuss the budget revision but haven't agreed on the final decision: *"The district different heads of department met to discuss the budget revision but haven't reached a figure because they are still identifying the priority intervention"*- District Official, Soroti DLG.

In Kyankwanzi, the district has not revised the budget as well. *"We are in a process of formulating one, because we have just started the planning process for the next financial year. What we have been using is the broad Covid-19 national plan headed by the Prime Minister. When we went for the planning workshop in Masaka, they guided us on the areas that we have to plan for in relation to Covid 19."* – District Official, Kyankwanzi DLG.

The only explicit funding for children related interventions was the **US\$ 53.3 billion** which was released in October 2020 to all LGs in Uganda by the Ministry of Finance, Planning and Economic Development (MoFPED) for safe-opening of the schools for Candidate classes. Of this, **US\$ 32.7 billion** was for capitation grants and US\$ 20.6 billion for Covid-19 SOPs. The eight districts under this study, received a total of **US\$ 3.29 billion** of which **US\$ 1.93 billion** was for capitation grants and **US\$ 1.36 billion** for Covid-19 SOPs. Yumbe district received the highest amount of US\$ 546 million followed by Busia at US\$ 534 million. Hoima received the lowest amount at US\$ 272 million followed by Buikwe at US\$ 279 million (see *Figure 14*).

Figure 14: Non-Wage Recurrent Education Capitation Grant and SOPs for Safe Opening of Schools



Source: Author's calculations based on the MoFPED Circular on Non-Wage Recurrent Education Capitation Grant and SOPs for Safe Opening of Schools of 2nd Oct, 2020.

Activities funded included: UPE Capitation (US\$ 727.8 million), USE Capitation (US\$ 591.5 million), Special Needs Education (SNE) (US\$ 0.2 million) for only Hoima district, Inspection (US\$ 230.6 million), Skill Development (379.3 million), SOPs Primary Schools (US\$ 1.256 billion), Secondary Schools (US\$ 103.5 million), and Non-USE Schools (US\$ 1.5 million) for Busia only (see Annex 2 for details). In addition, all public education institutions were provided with non-medical face masks.

3.5 Opportunities and Challenges

3.5.1 Opportunities

- The Covid-19 pandemic presents an opportunity to transform education service delivery through adoption of remote/distance learning. The United Nations Educational, Scientific and Cultural Organisation (UNESCO) is working with countries including Uganda to support and scale up the best distance learning practices, and to create a repository of national learning platforms designed to support the continuity of curriculum based study.
- Various DPs are willing to support interventions towards addressing the impact of Covid-19 on children. For instance:
 - GoU secured a loan of USD 20 million from the Global Partnership in Education (GPE), to support the education sector to respond to the impact of Covid-19. However, prudent utilisation of donor and other funds is critical.
 - World Vision is operating in more than 82 districts in Uganda, and has helped in transporting, delivering and sometimes, photocopying the self-study materials and ensuring they reach the vulnerable learners in communities. However, there are districts without such partners where learners are not accessing these materials.

3.5.2 Challenges

- Despite districts getting funding from the central government and DPs, the funds are not enough to effectively implement Covid-19 response plans, and to specifically address issues which affect children.
- Overwhelming cases of GBV and child abuse, especially sexual related cases amidst limited funding to the Department of community-based services yet it is supposed to handle these issues including child protection. For the 8 districts, budget allocation to community-based services averaged 2.3% of the total districts' budgets for FY 2020/21.

"We cannot reach out to the community because we have no vehicles for transport and no financial support from the government." –District Official, Buikwe DLG.

- Due to inadequate funding for child protection services, the responsible agencies can't effectively trace and follow-up on the child abuses which gives opportunity to parents of the victims to cover-up and not arrest the perpetrators leading to increase in child abuse cases.
- Corruption and bribery within some institutions like the Police which make it hard to effectively prosecute offenders.

"Sometimes, we handle cases with evidence that a child was abused but along the way, you lose the case just because someone paid in some money. We have a challenge with some law enforcers." – District Official, Busia DLG.

"...it is hard to report to police because they are very corrupt. Police officers are always helpful immediately after reporting the case but after getting a bribe from the other party, that's the end. You cannot get justice after that." –Female FGD Participant, Nakasongola district.

- Most of interventions are through making outreaches. However, community engagements are limited due to the observance of MoH guidelines on prevention of Covid-19 infections, thus, can't hold large meetings. This has increased the cost of community sensitisation amidst inadequate funds.
- Instruction materials which were released by the government were inadequate and written in English language, yet lower class learners (P.1 to P.3) use local languages as the medium of instruction. In addition, not all children were able to access the radio programmes because not all parents have radios, even those with radios can't afford to buy batteries/ cells all the time.
- Districts need more funds for constant inspection, monitoring and supervision of the SOPs in schools though the school inspectors have been trying to work within their budget which is not enough.

"The challenges to education are that there is intensive monitoring to schools for ensuring they implement the SOPs which requires a lot of fuel than the normal inspections, but we don't have that money" - District Official, Kyankwanzi DLG.

- Inadequate funding for self-study materials. The MoES tried to reduce the number of subjects, volume of each booklet and classes, however, still the required resources can't be met. Thus, the ministry still has some arrears on radio and Television programmes through recordings and

lesson broadcast. In addition, having a consistent, clear and accessible delivery of learning is still a big challenge.

“I don’t see the applicability of the radio lessons because you will never see children gathered that they are studying on radio. It is always the parents with them and besides, not all children have access to these radios because in some families, they totally do not exist. What happens to children from such a family?” - District Official, Busia DLG.

“We do not have TV and radio to use for studying so we have missed studies a lot.” – Female FGD Participant, Buikwe District.

“I need someone to educate me on how you can study on TV or radio. To be honest, you cannot tell me that I am going to understand what the teacher is teaching because how do I communicate back that I have not understood?” – Female FGD Participant, Busia district.

- Inadequate funding from government and partners for psycho-social support, especially for children who are directly affected by Covid-19.

“MGLSD requested funds for psychosocial support which they have not received”- KII- OPM.

- Inadequate staffing for most of the district departments, especially the Community-Based Department, which affects their operations. This has been further worsened by Covid-19 when some staff are infected.

“You see, I am doubling as the probation officer and at the same time DCDO. In fact, as a department according to the skeleton staff, I remained alone. I don’t have a secretary so I have to run everything alone. You know one of our staff who was the Deputy CAO died of Covid-19 and then two (02) of our staff tested positive, so the fear is real.” –DCDO, Busia DLG.

Section 4: Citizen Satisfaction with the child protection services

This sub-section provides an analysis of the citizens' satisfaction with the child protection services provided and usage of Covid-19 funds for child protection. The study used the Citizen Report Card (CRC) methodology and Focus Group Discussions (FGDs) with children. Since the unit of analysis for any CRC is household; the survey was conducted at household level where one person (either a woman or man) was interviewed per household. The study provides a summative satisfaction score that captures the experiences of all households in the district. In addition, through FGDs with children, we provide views of children on the impact of Covid-19 on their lives and effectiveness of child protection services being provided.

4.1 Characteristics of Household Respondents

The study interviewed 802 people; Female respondents constituted 64%, and males were 36%. Majority (55%) of the respondents were between 18 – 29 years of age, majority (70%) were engaged in crop farming and more than half (52%) had primary education as their highest level of education (see Table 8).

Table 8: Characteristics of Household Respondents

District	Number	Gender (%)		Age (%)			Level of Education (%)					Source of income (%)							
		Females	Males	30-49	18-29	50 and above	Primary	Secondary	College, University	Vocational, Adult Education	No Formal Schooling	Crop farming	Farming (Crop)	Farming	Wage labour	Fish farming	Casual labour	Trade	Other
Buikwe	101	32	68	31	52	17	45	33	19	1	3	26	7	25	18	24	14	26	7
Busia	103	26	74	50	46	4	62	30	5	0	3	58	24	3	5	18	0	58	24
Hoima	99	36	64	19	69	12	47	29	11	0	12	84	15	8	2	15	2	84	15
Kyankwanzi	106	37	63	21	58	21	69	20	0	0	11	91	13	1	5	7	0	91	13
Nakasongola	101	33	67	42	51	8	25	54	14	0	7	36	8	8	15	36	26	36	8
Rakai	101	36	64	41	48	12	61	31	0	4	4	81	16	5	6	8	3	81	16
Soroti	99	35	65	30	45	24	53	28	1	3	15	97	64	2	22	9	24	97	64
Yumbe	92	53	47	16	72	12	57	20	0	3	21	92	35	0	15	18	7	92	35
TOTAL	802	36	64	31	55	14	52	31	6	1	9	70	22	6	11	17	9	70	22

Source: Author's calculations based on Household Survey

4.2 Child Abuses

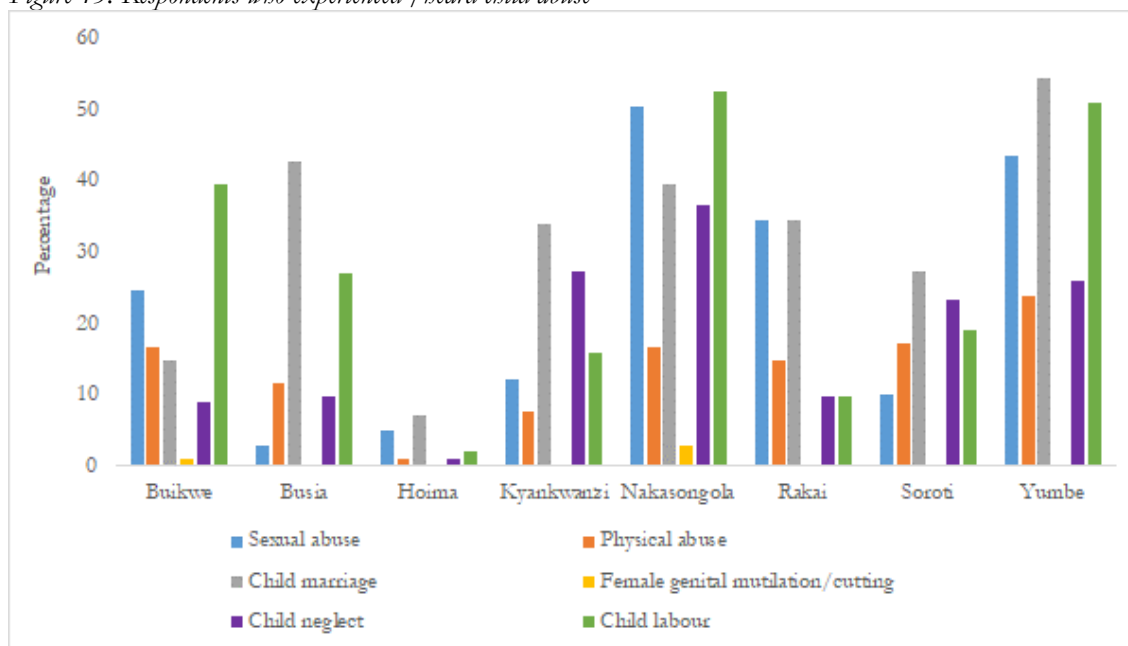
The social consequences of having children out-of-school are equally significant and likely to expose children to a range of risks, including; early sexual debut, various forms of violence (including GBV), engagement in criminal activity and alcohol abuse (World Vision, 2020⁸). Generally, most common child abuses include: Sexual abuse (defilement), Physical abuse (i.e. whipping and or caning), Child marriage (before the age of 18), Female genital mutilation/cutting, Child neglect, and Child labour. The survey found that 32% of the respondents reported having experienced /heard about forced child into marriage (before the age of 18) during the Covid-19 period. This was followed by Child labour (27%), Sexual abuse (23%), Child neglect (18%), and Physical abuse (14%). Nakasongola registered the highest cases of child abuses, followed by

⁸ World Vision (2020), Covid-19 Emergency Response: World Vision Response Plan

Yumbe, Rakai, Buikwe, Kyankwanzi, Soroti, Busia and Hoima (See Figure 15). The low cases of child abuses in Hoima were correlated with the FGD responses, where most participants agreed that the cases of child abuse are generally few in their community and have witnessed a few major injustices on children during Covid-19.

“The cases are there but they are few. The common ones are defilement cases. But these days, they have reduced compared to how they were when we were still at school.” –Male FGD Participants, Hoima district.

Figure 15: Respondents who experienced / heard child abuse



Source: Author’s calculations based on Household Survey

It was noted by District Officials, that children not being in school has contributed to a number of child abuses such as defilement, crime, indiscipline, among others.

“The level of idleness has led to increased alcohol consumption in children and some do it without the knowledge of their parents leading to higher levels of indiscipline cases.” - CDO, Kamuda S/C, Soroti.

“It has also made children to be indisciplined. When school is on-going, these children are protected by both teachers and parents but now since they are home and idle, it has made them involve themselves in taking of dangerous substances like marijuana which affects their mental behaviour hence becoming indisciplined.” - DEO Soroti.

“It led to the increase of defilement cases in the community and also incest was on the rise among siblings. Being idle with nothing to do, they end up misbehaving amongst themselves because of sharing the same house.” – RDC, Soroti.

In addition, during FGDs, the children mentioned increase in cases of child abuses in their communities which included: defilement, early marriages, physical abuses, child labour, among others.

“In our community, when they said that bars should close, men who are drunkards were now forced to stay at home. So, they have been beating their children every time, sometimes they make them sleep out in the dark... no matter

what time of the night, they have been forcing them out of the house.” – Female, FGD Participant, Hoima district.

“...many girls have been impregnated moreover by the LDUs who were assigned by the government to protect us and are later transferred leaving the girls to suffer with the pregnancies.” – Female FGD Participant, Busia District.

“I have a friend who was married off by her parents to a very old man because her parents wanted money to survive which the man was ready to provide. They had no option but to marry off the young girl.” - Female FGD Participant, Nakasongola district.

“...police officers who were put at the border to prevent the act of smuggling...children and mature people bribe them to let them smuggle their items.” –Female FGD Participant, Busia District.

“We have been forced to graze animals and when you come back home, you will find little food which can’t even satisfy you. So these agencies did not protect us from these abuses.” –Male FGD Participant, Soroti district.

Unfortunately, more than a quarter (28%) of respondents reported having done nothing. Only 18% reported to Government Authorities (LCI, Police, S/County, and Court); 4% reported to Opinion / Cultural leaders, whereas only 1% reported to NGOs. For those who did nothing, the many reasons were: it is a normal practice, expected no action, didn’t have time, didn’t know where to report, negotiated with the perpetrator /s, didn’t have money, was not affecting them directly, and feared the community conflicts and inter-family hatred.

During FGDs, children noted that most of the victims did not report to any authority because the parents feared that the news would move through the village since most authorities do not keep such cases confidential and they would get ashamed in the community.

“Some Police personnel work with people who mistreat children so even if you go and tell them your complaints; they go behind your back and tell your parents or the person you reported”. – Male FGD Participant, Buikwe District.

“The parents of the victim will be angry with you when you report and they will hate you.” – Male FGD Participant, Hoima District.

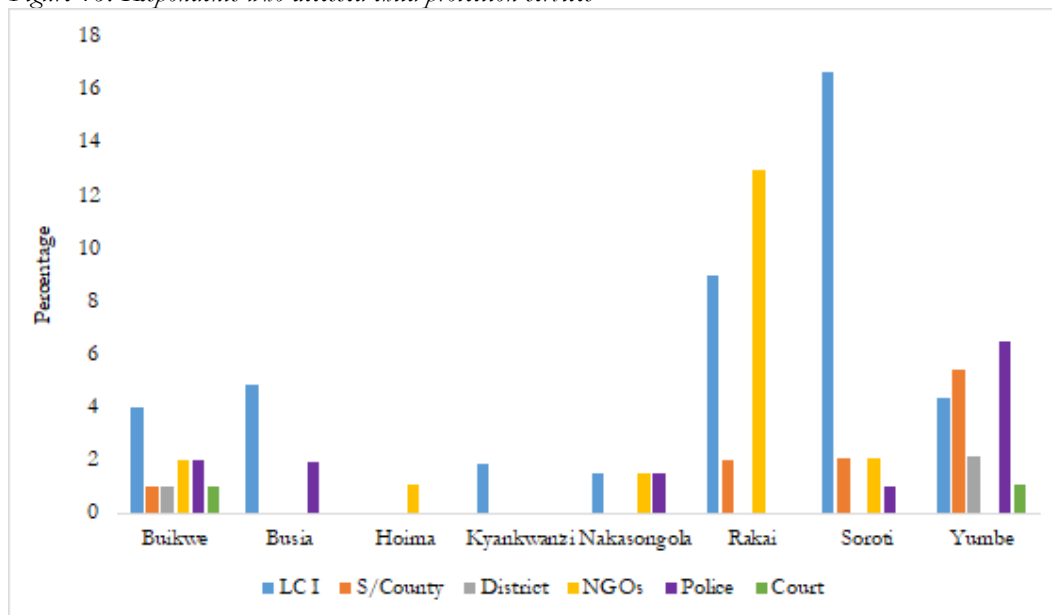
“There is a man in my area who raped his own 10-year-old biological daughter and also the same man defiled a 17-year-old girl but to my surprise, the LC1 chairman turned a deaf ear to the case.” – Female FGD Participant, Nakasongola district.

4.3 Citizens’ Satisfaction with the Child protection Services

In the eight districts, very few respondents (12%) reported to have **accessed** any **child protection** services during the **last 9 months** before the survey. Rakai district recorded the highest at 24%, followed by Soroti at 22%, Yumbe at 20%, Buikwe at 11%, Busia at 7%, Nakasongola at 5%, Kyankwanzi at 2% and Hoima at 1%. Majority of the respondents reported to have accessed child protection services from LC I, NGOs, and Police (see *Figure 16*). The low access to child protection services is partly attributed to Covid-19 restrictions on movements of people and social gatherings.

“Most of child protection interventions are done through outreaches to communities, but ever since social gatherings were prohibited due to Covid-19, we have not been able to meet communities” – District Official, Buikwe DLG.

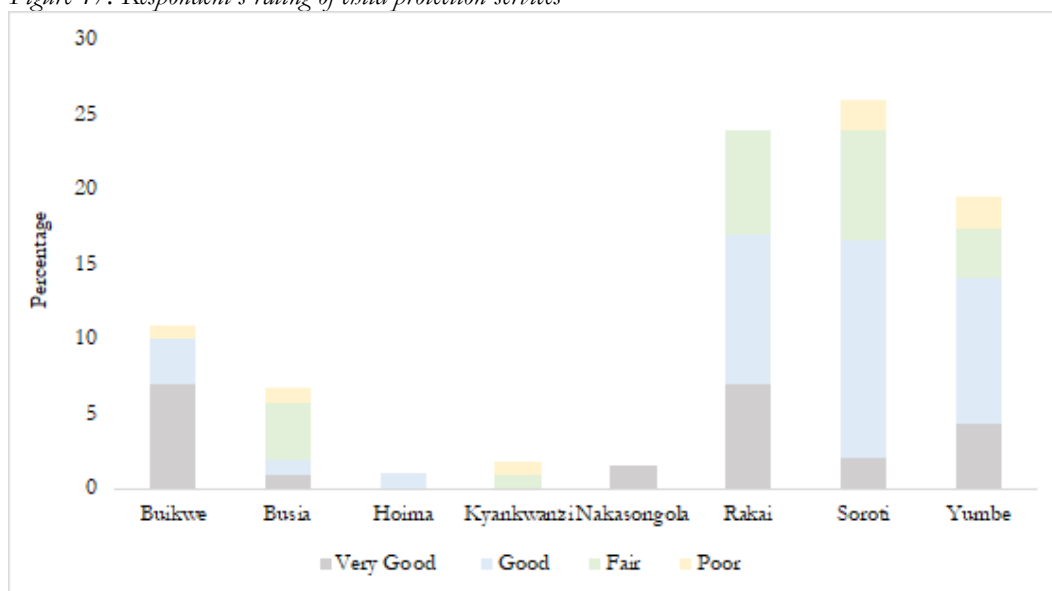
Figure 16: Respondents who accessed child protection services



Source: Author's calculations based on Household Survey

Most of the respondents who accessed child protection services rated well the **quality of services** received. Rakai had the best rating, followed by Soroti, Yumbe, Buikwe, Busia, and Nakasongola. Respondents in Kyankwanzi rated the child protection services received badly (see Figure 17).

Figure 17: Respondent's rating of child protection services



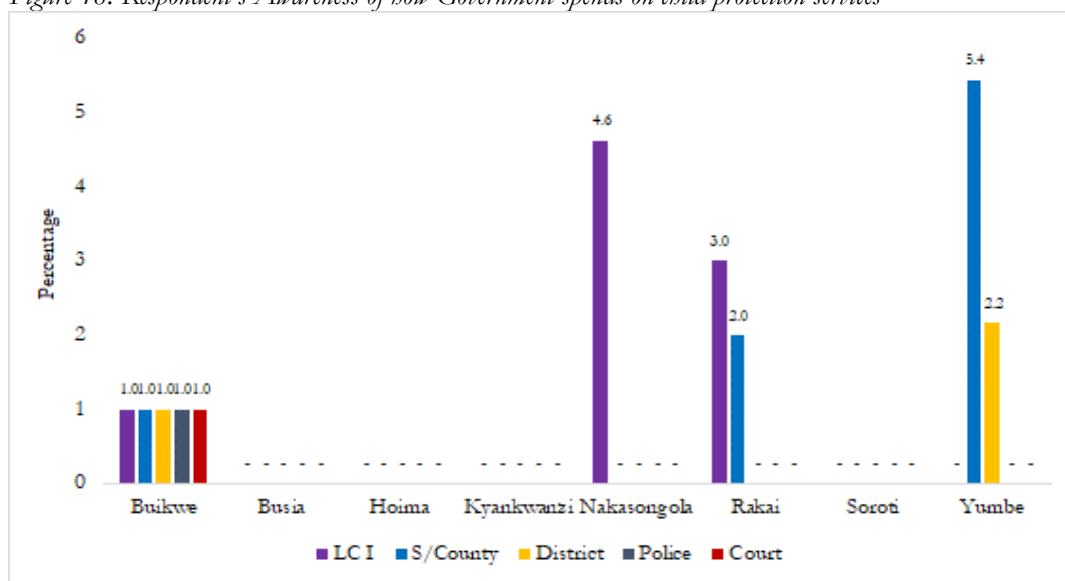
Source: Author's calculations based on Household Survey

4.4 Citizens' Satisfaction with the utilisation of Child Protection funds

Very few respondents (2.7%) were aware of how much Government spends on child protection services. Yumbe reported the highest level of awareness at 7.5%, followed by Rakai at 5%.

Nakasongola at 4.6%, Buikwe at 4.0%. None of the respondents in Busia, Hoima, Kyankwanzi, and Soroti were aware of how much Government spends on child protection services (see Figure 18). This can be partly attributed to the fact that LGs tend to mainly account to the central government not citizens since they depend largely on central government funding. In addition, majority of the child protection funding is provided by NGOs which, also, don't account to directly citizens.

Figure 18: Respondent's Awareness of how Government spends on child protection services



Source: Author's calculations based on Household Survey

Access to information is supposed to be key in fostering transparency and critical in enhancing accountability of child protection funds. However, the study found that there is very minimal information provided to citizens and when it is done, it is mainly put on notice boards at the Sub County or district. The problem with that is that most citizens don't utilise this information mainly because of high illiteracy levels.

For the respondents who were aware of government spending on child protection services, majority were satisfied with **utilisation of funds** in their community during the last **9 months** (see Table 9). However, the sample size was too small to deduce statistically significant results.

Table 9: Citizens' level of Satisfaction with the utilisation of child protection funds (Percentage)

Agency	Completely Satisfied			Partially Satisfied			Dissatisfied
	Buikwe	Nakasongola	Rakai	Buikwe	Rakai	Yumbe	Yumbe
LC I	100	50	66.7		33.3		
S/County				100	50.0	20.0	80.0
District				100		50.0	50.0
Police				100			
Courts				100			

Source: Author's calculations based on Household Survey

For those satisfied with the utilisation of child protection funds, the main reasons were: display of how funds received from the central government are broken down through the various sectors; and proper utilisation of funds, especially by LCIs compared to higher offices that get more funds.

However, the main reason for dissatisfaction was lack of proper accountability of child protection funds by relevant government agencies.

However, during interviews with district officials, it was noted that government has made efforts to protect the children, especially during the lockdown by providing protection from contracting the Covid-19 disease and preventing them from practices which expose them to dangers like child labour although it might not have been to the children's satisfaction. Some children noted that:

“The government helped a lot that when they realised that Covid-19 has come to the country, they supplied masks to families and the people were a bit protected not like other countries say Kenya.” –Female FGD Respondent, Busia District.

“I think the police have worked so hard to prevent child sacrifices because they have been so strict on unnecessary movements of children which expose them to such dangers.” – Male FGD Respondent, Nakasongola District.

Section 5: Conclusions and Recommendations

5.1 Conclusions

The study assessed the FY 2020/2021 budget responsiveness to the aftershock effects of Covid-19 on Children across key sectors of health, education, social development and livelihoods. Despite the fact that Covid-19 pandemic brought unprecedented health and socio-economic challenges to people, especially children, apart from the education sector, the budgets for other child-related sectors were not revised to address the impact on children. This is partly, attributed to the legal lacuna, which does not allow Parliament to appropriate the budget twice, thus, any revisions have to be done through supplementary budgets.

Consequently, during the first quarter of the FY 2020/21, Parliament passed supplementary budgets amounting to US\$ 3,729 trillion. Out of this, US\$ 3.807 billion was allocated for LGs interventions that directly addressed child-related interventions in the education and health sectors. In addition, funding to LGs amounting to US\$ 53.3 billion was released in October 2020 to cater for non-wage recurrent education capitation grant for safe opening of schools.

Apart from the education sector, this study did not find any explicit funding by any of the sectors that have a direct impact on children towards addressing the impact of Covid-19 on children. The MoES is implementing the Covid-19 preparedness and response plan with funding from the Global Partnership for Education (GPE) amounting to US\$ 53.95 billion (USD 14.7 Million) for the period 2020 – 2022. The funding is going towards: ensuring learning during school closure and preparing for school re-opening; supporting safe re-opening, student re-entry and capacity building for resilience; and project management, monitoring and evaluation.

At LG levels, this study found that all the eight (8) districts minimally revised their 2020/21 budgets. This is mainly because of limitations within the law and less discretionary powers, since most of the funding comes from the central government through conditional transfers which are largely salaries and wages. The only explicit funding for children to the eight districts was the US\$ 3.29 billion which was released by the Ministry of Finance in October 2020, for the safe-opening of the schools for Candidate classes. Of this, US\$ 1.93 billion was for capitation grants (UPE and USE) and US\$ 1.36 billion for Covid-19 SOPs. In addition, all public education institutions were provided with non-medical face masks.

This study found that, in the eight districts, out of the 802 household respondents, very few (2.7%) were aware of how much Government spends on child protection services in their communities. This was mainly attributed to the fact that since LGs depend largely on central government transfers, they mainly account to the central government, but not citizens. In addition, majority of the child protection funding is provided by NGOs which also don't account to citizens.

5.2 Recommendations

5.2.1 Central Government

- a. MoFPED should increase the overall allocation to child-oriented sectors, prioritizing child-oriented interventions and increasing resources at LGs which delivery most of child-oriented services especially those that address the impact of Covid-19.

- b. MoFPED should strengthen public finance for children. Mainstreaming of investments in children into fiscal policy through a transparent and participatory budgetary process stands a necessary precondition for Uganda to reap full benefits from the demographic dividend and achieve Vision 2040.
- c. All MDAs and LGs should efficiently utilise the existing funding on children. In addition to maximising the benefits of available resources, improving efficiency is an essential step in making the case for increased fiscal space from other sources.
- d. Government should put more emphasis on children's nutrition as one way of prevention of Covid-19, through increased funding for food production and value addition. Government should look at fortifying food supplies as well as rolling out the Nutrition Action Plan.
- e. The MoFPED needs to increase spending on education to improve enrolment and the quality of learning in Ugandan schools from the current 10.4% in FY 2019/2020 to match the Sub-Saharan average of 16%. Thus, Government must quickly shift the priorities in the National Budget to make more funds available to the education sector for the unfunded sector priorities.
- f. The MoFPED and Ministry of Public Service should improve funding at LG levels, especially the community-based department through increasing the wage bill and lifting staff recruitment.
- g. MoES should increase funding towards education infrastructure, especially construction of classrooms and teachers' housing in schools to enable learners and teachers engage effectively.
- h. MoES needs to invest more in vocational skills training because a very big percentage of children are likely to drop out school even when schools open.
- i. In order to promote remote learning, the Ministry of ICT should make a number of interventions like increasing Internet connectivity, reducing connection fees and the cost of Internet.
- j. MoFPED should pursue available avenues for improving donor coordination and harmonisation of funding. This will help in capturing and monitoring off-budget support-which is quite high- to help in proper planning, implementation and sustainability of programmes.
- k. Government should assist the private (education institutions and health facilities) by giving them tax holidays and other incentives to enable them provide the much needed services, especially for children amidst the Covid-19 challenges.
- l. Government should improve funding at LG levels, especially the community-based department through increasing the wage bill and lifting staff recruitment.

5.2.2 Local Governments

- a. The District Executive Committee (DEC) should increase funding to child rights protection interventions through allocating more funds from local revenue and lobbying from donors.
- b. LGs should implement child protection services holistically for instance, all district departments should mainstream child protection interventions in their plans and budgets.
- c. LGs should utilise the existing funding on children more efficiently. In addition to maximizing the benefits of available resources, improving efficiency is an essential step in making the case for increased fiscal space from other sources.
- d. District Technical staff should build and strengthen their institutional capacity in order to effectively play their role in mobilising, facilitating and to respond to children's expressed needs.
- e. LGs should pursue available avenues for improving donor coordination and harmonization of funding towards child protection. This will help in capturing and monitoring off-budget support-which is quite high- to help in proper planning, implementation and sustainability of programmes.

- f. LGs should streamline how child abuse cases (such as defilement) are reported and prosecuted through working with all relevant offices. For instance, popularise the Uganda Child/Gender Based Violence helpline (116) where any community member can call for help any time in case of a child abuse.
- g. LGs should invest more in hygiene and sanitation which is key in terms of preventing children and parents from contracting Covid-19.
- h. LGs should to dialogue with various stakeholders such as; police, political and technical staff, judiciary, implementing partners and the LCs to forge away forward in addressing the increasing cases of child abuse.
- i. LGs should publically avail information on spending for all Covid-19 activities that are funded by both government and partners.

5.2.3 Development Partners

- a. Need to improve coordination and harmonisation of funding. This will help in capturing and monitoring off-budget support-which is quite high- to help in proper planning, implementation and sustainability of programmes.
- b. Support district staff in capacity building on child protection integration and implementation.
- c. Continue supporting children learning programmes through the radio to keep the children interested in education.
- d. NGOs should help identify and fund a foster home where the children can be housed temporarily while counselling is done and cases are followed up.
- e. Lobby government to prioritise child protection funding, especially at LG levels.
- f. Provide psychosocial support. Children need psychological counselling, which should be handled both in schools and out of schools.
- g. Support mind-set change interventions where parents are sensitised to support home/community based schooling programmes.

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Annexes

Annex 1: Sources of District Revenue (UShs Billion)

	Buikwe	Busia	Hoima	Kyankwanzi	Nakasongola	Rakai	Soroti	Yumbe
Local Revenues	1.3	0.7	1.3	0.6	1.4	0.6	0.8	0.7
Central Gov't Transfers	25.7	34.1	40.2	24.7	27.4	45.0	35.7	91.0
External Financing	17.1	0.5	0.7	0.3	0.2	0.8	0.9	4.8
Total	44.1	35.3	42.3	25.6	28.9	46.4	37.4	96.4

Source: District Approved Budget Estimates FY 2020/21

Annex 2: Non-Wage Recurrent Education Capitation Grant and SOPs for Safe Opening of Schools

Type	Buikwe	Busia	Hoima	Kyankwanzi	Nakasongola	Rakai	Soroti	Yumbe
UPE Capitation	48.5	118.50	55.43	73.82	71.45	118.29	99.56	142.27
USE Capitation	60.1	127.93	23.18	32.78	86.51	121.43	57.26	82.26
SNE	-	-	0.17	-	-	-	-	-
Inspection	22.7	30.56	22.38	31.06	34.88	31.75	24.74	32.53
Skill Dev't	29.4	62.14	66.86	-	23.65	23.65	83.74	89.90
SOPs Primary Schools (UPE)	109.5	175.50	96.00	171.00	216.00	183.00	118.50	186.00
SOPs Secondary Schools (UPE)	9.0	18.00	7.50	12.00	15.00	21.00	7.50	13.50
SOPs for Non USE Schools	-	1.50	-	-	-	-	-	-
Total	279	534	272	321	447	499	391	546

Source: MoFPED Circular on Non-Wage Recurrent Education Capitation Grant and SOPs for Safe Opening of Schools of 2nd Oct, 2020.