



Assessment of FY 2020/2021 Local Government Budget Responsiveness to the aftershock effects of COVID-19 on Children in Uganda

Policy Briefing Paper

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December 2020

Acknowledgements

We would like to thank all respondents from the districts of Buikwe, Yumbe, Soroti, Hoima, Nakasongola, Busia, Kyankwanzi, and Rakai for accepting to participate in the study (interviews, focus group discussions and survey) despite their busy schedules. The efforts and support of Mr. Daniel Lukwago and his Team of Nonner Consults, and the technical support of World Vision Staff (Daniel Irongo, Diana Tibesigwa, Irene Kagoya, and Igga Charles) in the production of this brief are highly appreciated.

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List of the Abbreviations

ACAO	Assistant Chief Administrative Officer
CAO	Chief Administrative Officer
CDO	Community Development Officer
CRC	Citizen Report Card
CSOs	Civil Society Organisations
DEC	District Executive Committee
DEO	District Education Officer
DHO	District Health Officer
DLG	District Local Government
DPM	District Production Manager
DPO	District Production Officer
DPs	Development Partners
DTF	District Task Force
FGD	Focus Group Discussion
FY	Fiscal Year
GoU	Government of Uganda
HC	Health Centre
KIIs	Key Informant Interviews
LC	Local Council
LG	Local Government
LLS	Lower Level Service
MoFPED	Ministry of Finance, Planning and Economic Development
RDC	Resident District Commissioner
SNE	Special Needs Education
SOPs	Standard Operating Procedures
UPE	Universal Primary Education
USE	Universal Secondary Education
UShs	Uganda Shillings
WASH	Water, Sanitation and Hygiene
WV	World Vision

1.0 Introduction and Rationale

This policy brief was compiled through a review of the study report on “*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*” by World Vision Uganda. The policy brief presents policy recommendations which are suggested for implementation by the government with an overall target of increasing financing for children’s needs given the impact of Covid-19 in Uganda. The study employed both quantitative and qualitative approaches – mainly making use of the review of relevant publications, Key Informant Interviews (KIIs), survey, and Focus Group Discussions (FGDs) with stakeholders in the districts of Buikwe, Busia, Hoima, Kyankwanzi, Nakasongola, Rakai, Soroti, and Yumbe.

The Covid-19 pandemic has brought unprecedented challenges to the world. Developing countries like Uganda are likely to be more affected due to limited resources to address the potential impact. Children of all ages 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. Among the key challenges that children are facing are: disruption of learning; threats to survival and poor health; malnutrition; poverty and hunger; violence, abuse and exploitation.

Budgets will play a central role in government responses to this virus and its fallout. However, due to the impact of Covid-19, 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) were required to re-align their budgets to respond to the impact of Covid-19. This briefing paper provides an assessment of FY 2020/2021 budget responsiveness to the aftershock effects of Covid -19 on children in the districts of Buikwe, Busia, Hoima, Kyankwanzi, Nakasongola, Rakai, Soroti, and Yumbe.

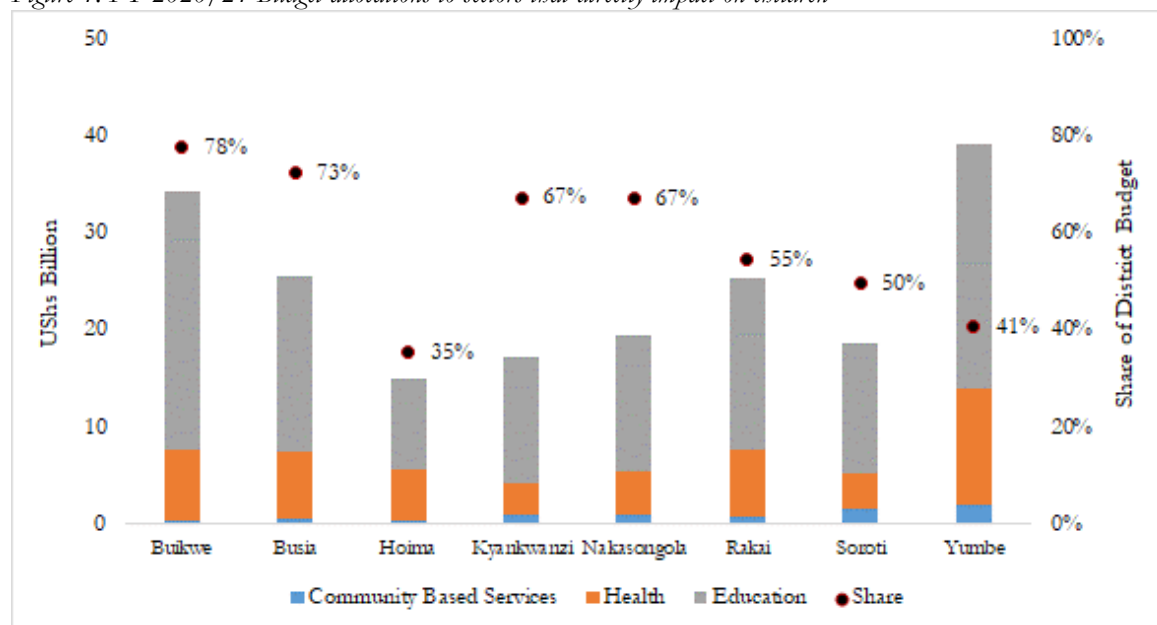
2.0 Key Findings

2.1 Budget Allocations towards Child-oriented Interventions

The analysis of funding for interventions that have direct impact on children particularly community-based services, health and education sectors, shows that planned spending during FY 2020/21 constituted the highest share of the eight districts’ budgets (see figure 1). The high budget allocation towards these sectors is mainly due to the wages and salaries under education and health sectors.

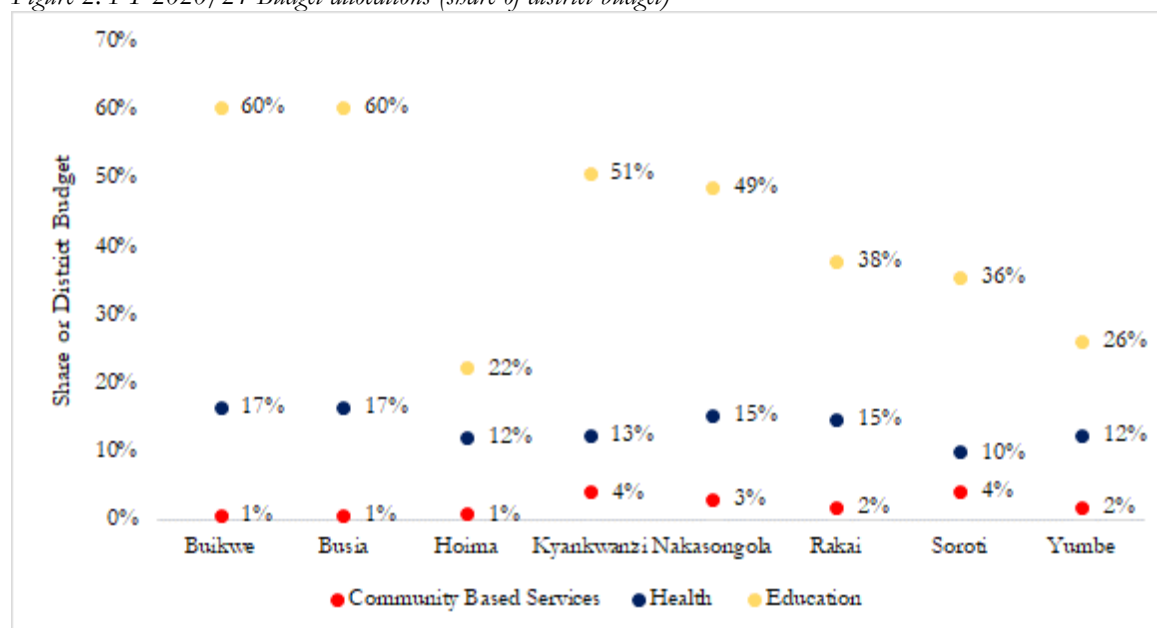
Despite the high allocation to sectors that have direct impact on children, the community-based services sector which handles child protection, is among the sectors which are allocated the least amount (see Figure 2). Under the community-based services sector, all the eight districts allocated very meagre 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 by Nakasongola at US\$ 8 million. Funding for child protection activities is largely dependent on locally generated revenues which in most districts are very limited unless supplemented by NGO support which is not uniformly or widely available in all districts. This means that most of the child protection interventions cannot be effectively implemented.

Figure 1: FY 2020/21 Budget allocations to sectors that directly impact on children



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

Figure 2: FY 2020/21 Budget allocations (share of district budget)



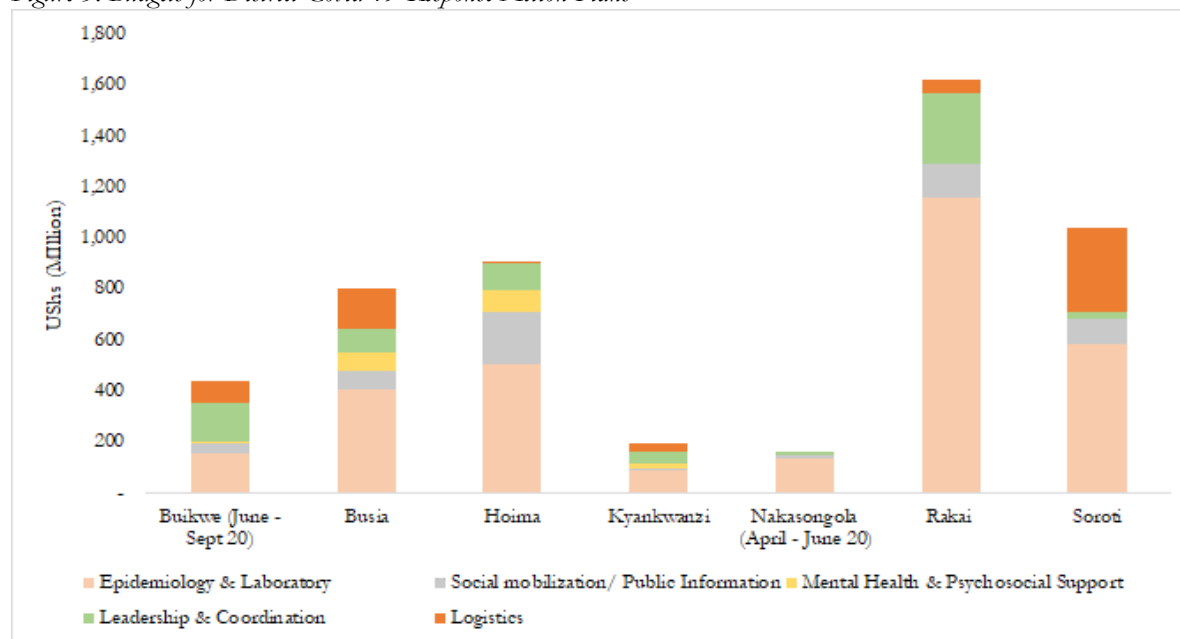
Source: Author's calculations based on the approved budget estimates

2.2 Covid-19 Funding for Child-oriented Interventions

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. Apart from Yumbe district, other districts' Covid-19 response plans followed the Ministry of Health (MoH) guidelines focusing more on surveillance, treatment and community awareness. Yumbe district had the highest Covid-19 Response Plan budget of US\$ 48 billion, followed by Rakai district at 1.625

billion and 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 3*).

Figure 3: 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. Of Yumbe's US\$ 48 billion Covid-19 Response Budget, 48 percent is allocated towards livelihood intervention, 35 percent towards WASH, and 15 percent towards Health while Education is allocated 1 percent. Under the education sector, 39 percent of the budget is allocated to Early Childhood and Development (ECD) activities.

All the eight districts received US\$ 165 million from Government to fund some of the proposed interventions in the Covid-19 Response Plans, 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 million¹. However, some district officials noted that due to lack of clear guidance on how to use these funds, some funds might have been misused. Districts also received non-financial support from a number of organisations and agencies.

All LGs were supposed to revise their FY 2020/21 budgets and orient them towards addressing the impact of Covid-19. However, 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 (CG) through conditional transfers. Unless authorised by the CG through Indicative Planning Figures (IPFs), they can't revise their budgets. This was confirmed by district officials:

¹ UNICEF - US\$ 41 million, and World Vision - US\$ 27 million

“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.

“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.

“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.

“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 were to cater for general activities through which children would also benefit.” – District Official, Hoima DLG.

“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.

Since there are no explicit budgets for interventions focussed on children, most initiatives have been supported by Development Partners (DPs) such as; World Vision, Child Fund and Baylor Uganda. They include: re-production and distribution of learning materials, sponsoring radio learning lessons, and provision of Covid-19 prevention materials.

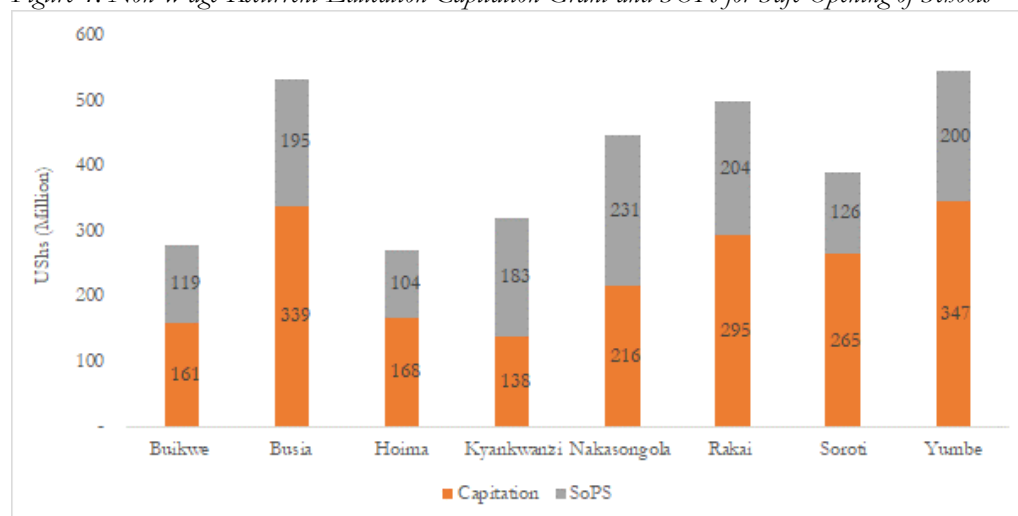
“If it were not these NGOs and well-wishers, it would have been a bad story for the district and for most children because government support took a while and it had so many conditions.” – District Official, Rakai DLG.

“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.

The only explicit funding for children-related interventions was the **UShs 3.29 billion** which was released in October 2020 to the eight districts by the Ministry of Finance, Planning and Economic Development (MoFPED) for safe-opening of the schools for Candidate classes. Of this, **UShs 1.93 billion** was for capitation grants and **UShs 1.36 billion** for Covid-19 SOPs. Yumbe district received the highest amount of UShs 546 million followed by Busia at UShs 534 million. Hoima received the lowest amount at UShs 272 million followed by Buikwe at UShs 279 million (see *Figure 4*).

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

Figure 4: Non-Wage Recurrent Education Capitation Grant and SOPs for Safe Opening of Schools

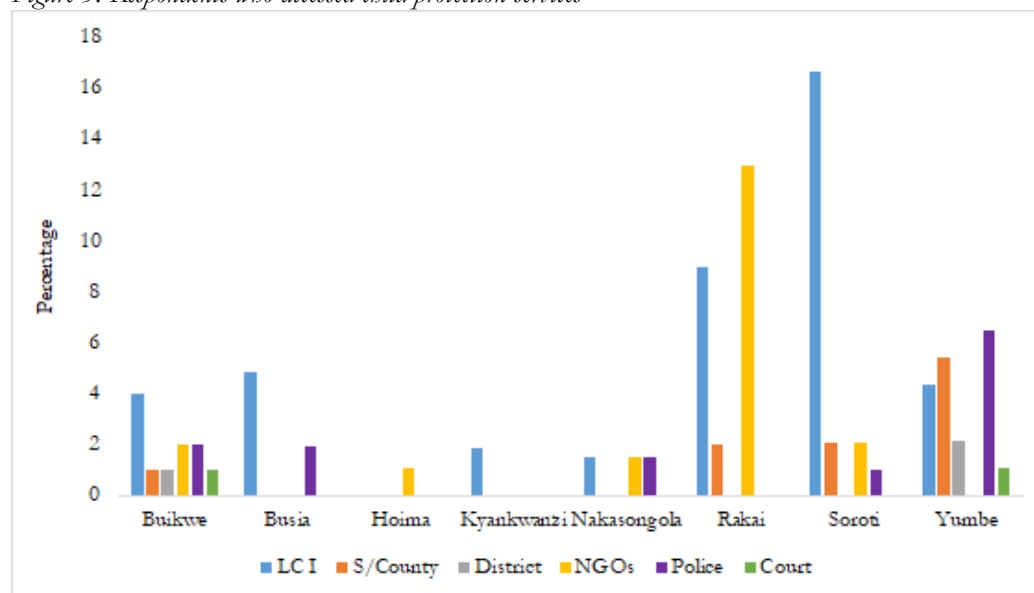


Source: Author's calculations based on the MoFPED Circular on Non-Wage Recurrent Education Capitation Grant and SOPs for Safe Opening of Schools of 2nd Oct, 2020.

2.4 Citizens' Satisfaction with the Child protection Services

A survey of the 802 households in the eight districts showed that 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 5). The low access to child protection services is partly attributed to Covid-19 restrictions on movements of people and social gatherings.

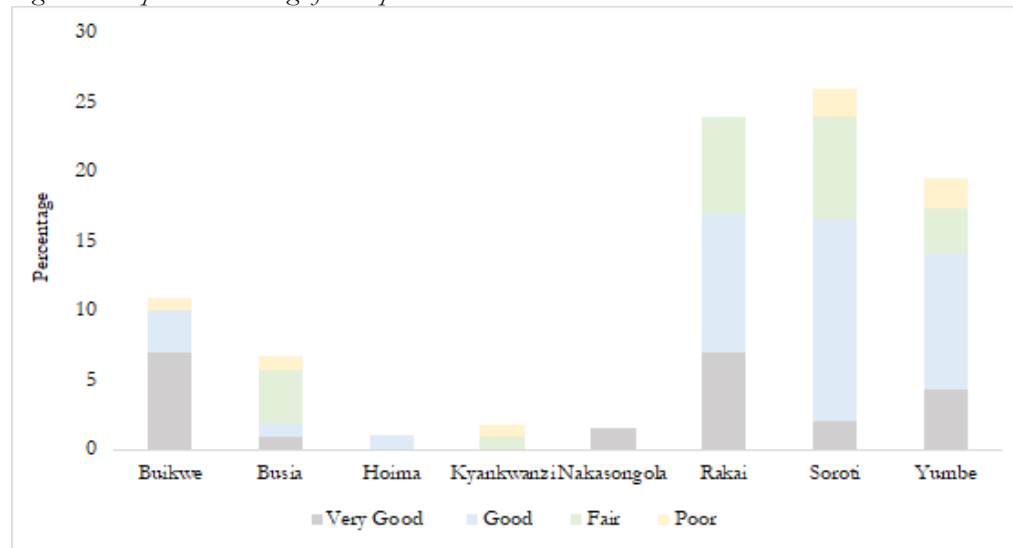
Figure 5: Respondents who accessed child protection services



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 6*).

Figure 6: Respondent's rating of child protection services



Source: Author's calculations based on Household Survey

2.5 Citizens' Satisfaction with the utilisation of Child Protection funds

A survey of the 802 households in the eight districts showed that 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. This can be partly attributed to the fact that LGs tend to mainly account to the central government and 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 directly to citizens.

2.6 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 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: 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.

2.7 Challenges

Districts face a number of challenges towards supporting children-related interventions during the Covid-19 era, which include:

- 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. For the 8 districts, budget allocation to community-based services averaged 2.3% of the total districts' budgets for FY 2020/21. Consequently, 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 an increase in child abuse cases.
- 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.
- 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.

3.0 Conclusions and Policy Proposals

3.1 Conclusions

Despite the fact that LGs were supposed to revise their FY 2020/21 budgets and orient them towards addressing the impact of Covid-19, all the eight districts didn't revise their budgets. This is mainly because of limitations imposed by the law and less discretionary powers. Consequently, apart from the education funding for safe opening of schools, there is no explicit funding in the eight districts for implementation of interventions to avert the impact of Covid-19 pandemic on children. Most of the interventions are supported by the DPs, such as World Vision.

3.2 Policy Proposals

- 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 publically avail information on spending for all Covid-19 activities that are funded by both government and partners.

- g. Development Partners need to support district staff in capacity building on child protection, integration and implementation.
- h. Development Partners should continue supporting children learning programmes through the radio to keep the children interested in education.

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