



# CSBAG Q4 FY 2014/15 budget monitoring report

In partnership with KACOERT, ACTADE, NUAC, TAC and UDN

JUNE 2015

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## List of Acronyms

CSO	Civil Society Organisations
UPE	Universal Primary Education
PS/ST	Permanent Secretary/Secretary to the Treasury
MoFPED	Ministry of Finance Planning & Economic Development
SMC	School Management Committee
HUMC	Health Unit management Committee
UPE	Universal Primary Education
PHC	Primary Health Care
BoU	Bank of Uganda
KACOERT	Kanungu Community Efforts for Rural Transformation
ACTADE	African Center for Trade and Development
MoEST&S	Ministry of Education, Science, Technology & Sports
PTR	Pupil Teacher Ratio
P/S	Primary School

## **Acknowledgement**

CSBAG would like to acknowledge the efforts of all its partners in making the Q4 2014/15 budget monitoring exercise a reality. Specifically, special thanks go to Teso Anti-Corruption Coalition (TAC), Northern Uganda Anti-Corruption Coalition (NUAC), KACOERT, Uganda Debt Network (UDN) and ACTADE among others, for their active participation in data collection and review of the report.

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## **Executive summary**

The FY 2013/14 marked the beginning of the transfer of funds directly to UPE schools as well as aligning the quarterly releases with the school academic calendar for education and planting seasons for Agriculture. The FY 2014/15, saw this system (of direct transfer of funds) extended to Health Centres. These efforts are, in part, among the efforts by Government to improve the effectiveness and efficiency of allocations made and as such improve service delivery. However, there are concerns about the spending agencies not receiving the budgeted releases on time despite the announcement by the PS/ST MoFPED that funds are released every 10<sup>th</sup> day of the first month of every quarter. There continues to be concerns particularly about the enrolment of the pupils in UPE schools. This is critical because the enrolment numbers affect the total allocation but also the per capita allocation. Furthermore, the enrolment of the staff who are supposed to man these centres is also low thus negatively impacting service delivery for those who have received money on time and those who have not received money alike.

The districts in which the Q4 FY 2014/15 study was conducted were selected according to the presence of CSBAG members in the locale.

A total of 12 districts were sampled during the study with 66 UPE schools and 28 health centres visited. The grants that were considered were UPE for the primary schools while the PHC grant was considered for the health centres. The health centres considered were II, III and IV in the sub counties that were visited.

## **Summary of findings**

The release performance of all the HCs visited cumulatively was 71%, of which 90% of the released funds were spent. In relation to the cumulative budget of all the HCs visited, 64% of the funds that were released were spent.

From the analysis of the data collected, 30% of total funds released were not tagged to a specific timeline. This was due to the fact that some of the head teachers that were approached were not willing to disclose the information on when the funds were availed to them. The in charges of Buhimba HC III, Paimol HC III, Rugashali HC III and Tajar HC II did not provide information about the time of receipt of funds from the MoFPED.

51% of the funds released to the HCs visited were received in May 2015 while 19% were received in July.

Whereas only 59% of the medical staff of HCs visited were at their posts at the time of field monitoring, there were HCs that had staffing levels as low as 18%. Specifically, Nsinze HC IV in Nsinze Sub County in Namutumba district had only 7 out of the 38 staff that were supposed to be at the HC and this translated into 18% staffing level; implying an 82% staffing gap. Other HCs like Nabisoigi HC III in Namutumba and Rugashali HC III in Kibaale had staffing gaps of 76% and 43% respectively.

In the education sector, the cumulative release performance to the 66 schools visited was 86% while the absorption rate was 93%. The performance of the funds spent in relation to the total budget was 80%.

Relatedly, the average UPE per capita expenditure on the pupils in the schools monitored was on average UGX 2,900 only, far from the UGX 7,000 that is assumed by the MoEST&S. Eleven (11) out of the 66 schools that were monitored has a UPE capita allocation below UGX 2,000 and some of them included Abilaep P/S, Kamatur P/S both in the Kolir Sub County, Bukedea district. St. Raphael Bukote and Namutumba Upper P/S in Namutumba district also had a UPE per capita allocation below UGX 2000.

In Pallisa district, Pallisa Township P/S, in Pallisa Town Council received UPE funds for Q4 in July 2015, which is the last month of the quarter for which the funds were to be spent. This development hampers the absorption capacity of the schools and they tend to hurriedly spend money not recognizing the expenditure guidelines and thus value for money can definitely be questioned.

13% of all the teachers that were enrolled were in schools at the time of the monitoring and as illustrated by figure 8 below, the Pupil Teacher Ratio is on average 50, which is higher than the national average of about 42.

## **1.0 Introduction**

The total resource releases for the Q4 FY 2014/15 at the LG were UGX 424.176bn of which 8.7% was for development expenditure and 91.3% was recurrent. As regards releases to LG for health care, the PHC non-wage was UGX 3.959 billion, PHC – NGO hospitals was UGX 4.298 billion, conditional transfers to health training institutions was UGX 1.397bn and district hospitals had a release plan of UGX 1.485 billion.

The LG releases to education were as follows; UGX 16.561 billion for Universal Primary Education, UGX 35.199 billion for secondary schools, UGX 1.171 billion for school inspection, UGX 0.393.8 billion for functional adult literacy.<sup>1</sup>

During Q4 FY 2014/15 annual headline inflation averaged at 4.5% compared to the Q3 average of 1.6%. The exchange rate was UGX 3,301.8 at the end of Q4 FY 2014/15 a depreciation from the UGX 2,970.6 recorded in Q2. The interest rates weighted average during Q4 was still above 20%, like it were in Q3 but increased to an average of 22% from 20%. To note was that individual commercial banks were lending at rates as high as 25%. The high inflation projections in Q4 saw the Central Bank increase the CBR to 13% in June and this possibly explains why the lending rates gained a 2% margin in Q4. Such was the economic environment in which the Q4 FY 2014/15 budget was implemented.

### **1.1 Statement of the problem**

FY 2013/14 marked the beginning of the transfer of funds directly to UPE schools as well as aligning the quarterly releases with the school academic calendar for education and planting seasons for Agriculture. The FY 2014/15, saw this system (of direct transfer of funds) extended to Health Centres. These efforts are, in part, among the efforts by MoFPED to improve service delivery and reduce corruption and generally reform the Finance Management in the Public sector. To improve service delivery CSBAG monitors schools and health centres using the Participatory Budget Club model. The findings from this monitoring are communicated to the duty bearers and in turn, community service is improved. One of the key findings was the concern that spending agencies did not receive the budgeted releases on time despite the announcement by the PS/ST

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<sup>1</sup>Central Government Q4 release FY 2014/15



from the MoFPED that funds are released every 10<sup>th</sup> day of the first month of every quarter. The management of the released funds at the primary schools and health centres through the School Management Committees (SMC) and the Health Unit Management Committees (HUMCs) was also a concern. The SMCs are weak where they exist and non-existent in some schools and the same applied to the HUMCs at the Health centres. As a matter of concern, the enrolment of the staff who are supposed to provide services at these centres was also low thus negatively impacting service delivery for both those who have received money on time and those who have not received money alike.

It's against this background that CSBAG began to undertake studies every quarter, beginning Q1 FY 2014/15 to assess the timeliness of receipt of funds from the consolidated fund to the spending agencies especially the schools and health centres in selected districts to ensure better service delivery.

### **1.3 Methodology**

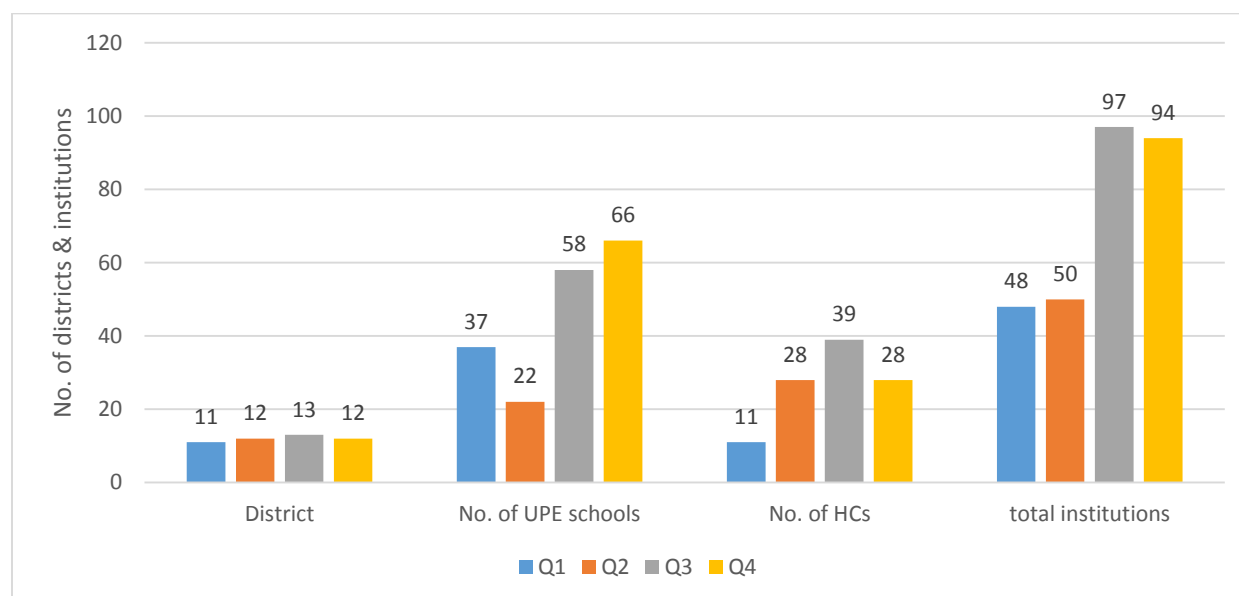
The districts in which the Q4 FY 2014/15 study was conducted were selected according to the presence of CSBAG members in the locale. In the districts where CSBAG members were, the sub-counties and spending agencies were monitored were either among those the members monitor periodically or were close to the centres that members monitored regularly. Data collection tools (questionnaires) used in the Q2 budget monitoring exercise were reviewed and refined during a Q3 monitoring inception meeting that was organized by CSBAG and the same tools were used during the Q4 monitoring exercise.

The monitoring tools employed open ended questions but in other instances multiple choice selections were used as a way of extracting the desired information from the targeted respondents. The field work and data collection was carried out in June 2015. The collected data was analysed with the use of statistical packages like SPSS for Windows and Excel from which descriptive statistics, were derived.

### **1.4 Scope of the study**

During the Q4 budget monitoring exercise, a total of 12 districts were sampled during the study with 66 UPE schools and 28 health centres visited. The grants that were considered were UPE for the primary schools while the PHC grant was considered for the health centres. The health centres considered were II, III and IV in the sub counties that were visited.

**Figure 1: Trend for CSBAG Monitoring Scope FY 2014/15**



*Source: CSBAG*

### **1.5 General Objective**

CSBAG undertook the Q4 budget monitoring exercise to assess the timeliness of receipt of funds from the consolidated fund to the spending agencies particularly UPE schools and health centres in selected districts to ensure better service delivery. This has worked to address the needs and aspirations of all Ugandans especially the poor and disadvantaged.

### **1.6 Specific Objectives**

- To assess the timeliness of receipt of funds by selected primary schools and health centres visited
- To assess the release performance of the budgets of the monitored institutions
- To assess the adequacy of staffing at the schools and health centres visited.

### **1.6 Limitations of the study**

The head teachers and in-charges were sceptical about the need to give us information regarding their institutions financing and management.

There was also a challenge of insufficient resources to facilitate data collection in all the districts where the exercise took place.

## **2.0 Summary of findings from Q1, Q2 and Q3 FY 2014/15 monitoring**

### **2.1 The Q1 Budget Monitoring**

A total of **12 districts** and **24 sub-counties** were sampled during the study covering **37 UPE schools** and **11 Health Centers** visited. The grants that were considered were UPE, SFG and Subvention for the primary schools while the PHC grant was considered for the health centers II, III and IV in the sub counties that were visited. Important to note is that the time of monitoring (August-September 2014) coincided with the school holiday and so the monitors did not get an opportunity to meet with some of the head teachers. Still, there was also a challenge of insufficient resources to facilitate data collection in all the districts.

#### **Summary of findings**

- **Discrepancies in UPE school enrollment:**

Out of the 14 schools verified to exist, 9 had discrepancies in the enrolment. Schools like Kamujoro primary school in Serere district has 1,283 pupils in the school yet the MoFPED records showed 1,584 pupils, implying wastage of funds. In other districts like Ngora, Puna primary school had 701 pupils yet the MoFPED records showed 681 pupils, implying under funding of schools. Nyamiyaga PS in Kabwohe-Itendero Town Council has 151 pupils (76 female and 75 male) contrary to 213 reported by MOFPED and 191 reported in the district records. Kyarukunda PS in Bugongi Sub-county exists and has 252 male and 282 female pupils contrary to the 508 recorded by MOFPED (possibly implying under funding to the school).

- **Late receipt of funds by spending agencies:**

Only 25% of the service delivery points sampled received funds from the Consolidated Fund by 24th July 2014 while up to 50% of the spending agencies received funds by 4th August 2014. On the whole, 75% of all spending agencies received funds before 11th August 2014;

- **Noncompliance to MoFPED guide lines:**

None of the spending agencies that received the funds in Q1 had their budget and releases displayed on the school and health center notice boards as provided for in sec 6.3 of the UPE Planning and Implementation guide lines hence hindering access to information by the public.

- **Non alignment of funds release to school calendar:** out of the 37 schools visited had not received funds for third term at the time of the visit i.e. September 2014.

## **2.2 The Q2 Budget Monitoring**

A total of **12 districts** and **32 sub-counties** were sampled during the study with **22 schools** and **28 Health Centres** visited. The grants that were considered were UPE, SFG and Subvention for the primary schools while the PHC grant was considered for the health centres. The health centres considered were II, III and IV in the sub counties that were visited. Specifically CSBAG sought to assess the timeliness of receipt of funds selected primary schools and health centres visited, ascertain the functionality of management committees at primary schools and health centres visited and to assess the adequacy of staffing at the schools and health centres visited.

### **Summary Findings**

- All the Health Centre IIs monitored did not make their Q2 budget for the FY; they only received the funds and spent them.
- There was a 36% shortage of staff in the Health Centres while there was a 10% staffing gap in the schools that were monitored.
- 25% of the institution monitored had not received funds for Q2 FY 2014/15 by 1/12/2014
- The Health centre and UPE school management committees were found to be non-functional and constituted by a membership of community members who do not have capacity to check head teachers expenditures.

## **2.3 The Q3 budget monitoring**

A total of 13 districts were sampled during the study with 58 UPE schools and 39 health centers visited. The grants that were considered were UPE for the primary schools while the PHC grant was considered for the health centres. The health centers considered were II, III and IV in the sub counties that were visited.

### **Summary of Findings**

- Out of the 58 UPE schools that were monitored, 24 did not have information about the approved Q3 budget for the schools. The remaining 34 schools visited had a total approved budget of UGX 55,115,379 out of which 39,266,469 was released.

- It was also observed that all the 3 UPE schools in Dokolo district that were visited did not receive the Q3 allocation in the FY 2014/15. In Kanungu, only one out of four schools visited had received funds by the time of monitoring. Kihihi primary school, Kishenyi primary school and Nyamwegambira P/S did not receive funds for Term I at the beginning of the school term.
- Out of the 30 schools that received funds in Q3, 53% (16) of them received the money in February 2015 while 47% (14) received funds in March 2015.
- Out of all the schools that were monitored, the total teacher requirement was 843 but at the time of monitoring, there were 782 teachers making a 93% staffing level.
- 73.7% of the approved Q3 FY 2014/15 budget for the HCs visited was not received by the time of monitoring. Out of the 34 health centres with approved Q3 budgets, 28 had not received the Q3 funds by the time of our monitoring.
- All the HC IIs in Soroti district that were visited did not receive Q3 FY 2014/15 funds by the time of monitoring.
- Out of the 18 HCs that received Q3 funds, 66% of them received the funds in March 2015 while the others received the funds in February.

### 3.0 Findings of the Q4 budget monitoring

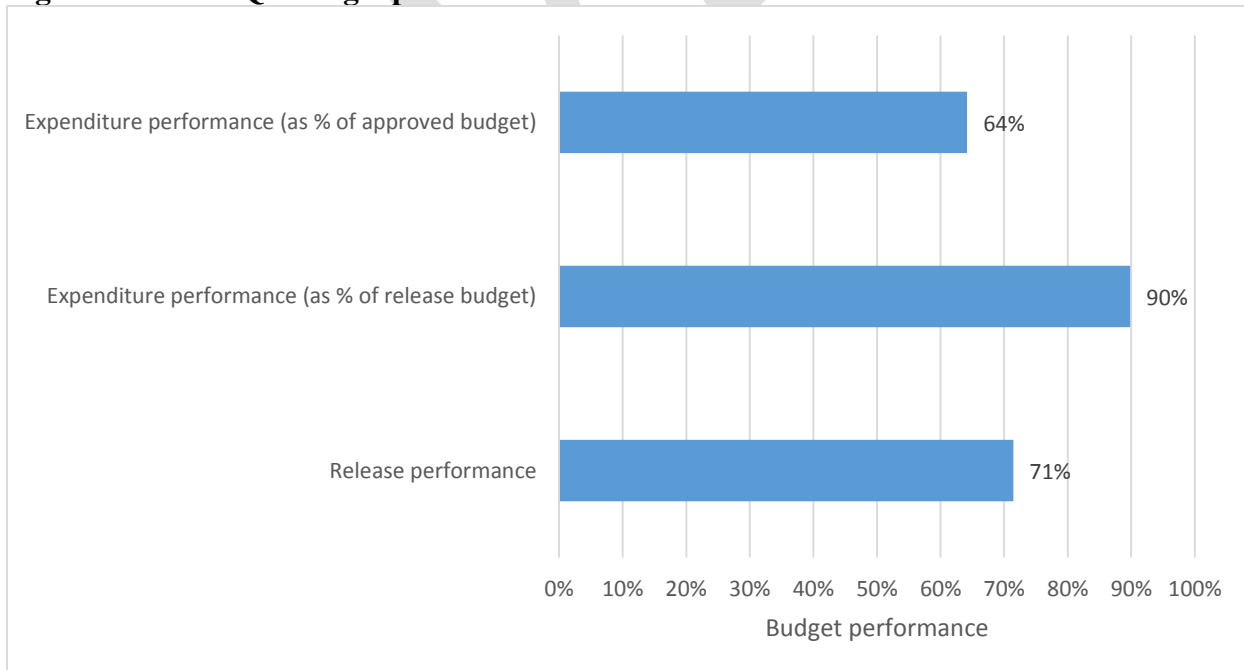
#### 3.1 Health sector

In Q4 out of the 28 HC were monitored from six (6) districts<sup>2</sup>, 5 were HC IIs, 14 HC IIIs and 9 HC IVs. The information that was collected provided was by the HC in charges that were interviewed at the time of collecting this information.

##### 3.1.1 Budget performance of the health centres

The release performance of the HCs visited cumulatively was 71% of which 90% of the released funds were spent. In relation to the cumulative budget of all the HCs visited, 64% of the funds that were released were spent.

**Figure 2: Health Q4 budget performance for selected institutions**



Source: CSBAG analysis and computations

<sup>2</sup>Kibaale, Agago, Namutumba, Hoima, Bukedea and Kayunga

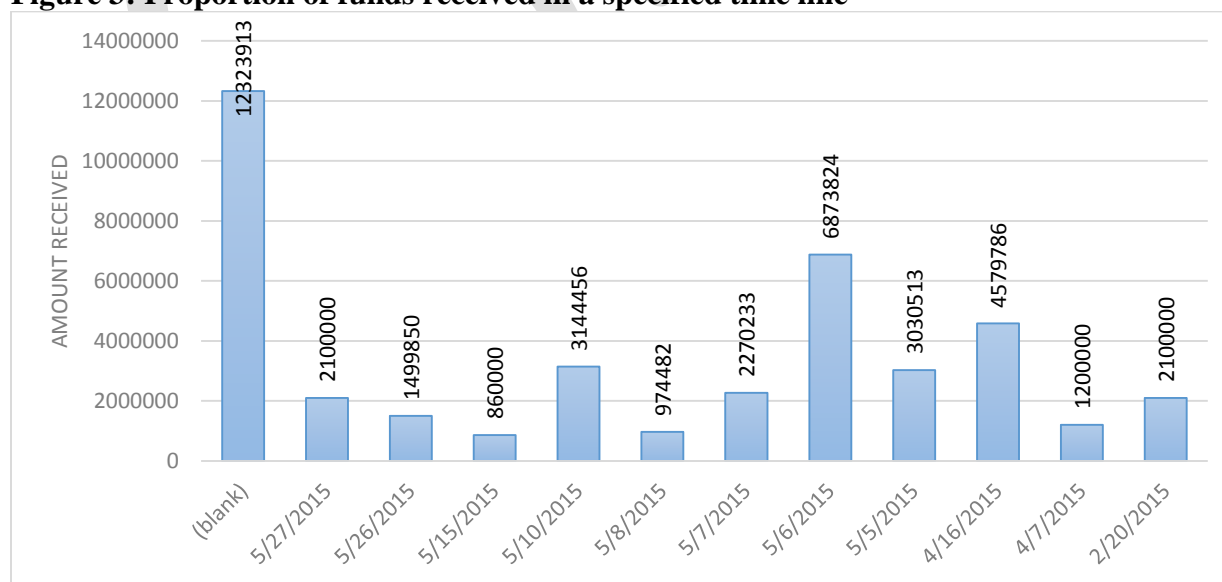
The relationship between adequate funds release, absorption and service delivery is very close in a sense that one facilitates the other. Indeed adequate allocation of funds that are released as planned definitely improves service delivery. Expenditure items like paying for utilities and repair of the dilapidated equipment at these HCs cannot be undermined much longer because they underline service delivery in these HCs. A HC without electricity and water due to inadequate allocations is one that will affect crucial services like maternal delivery services. Relatedly, financing for the outreaches also gets defeated in a situation where funds allocated are not sufficient but also the release performance is not 100%. Relegation of this function into the VHTs comes up as a fire fighting solution in the failure of the HCIs performing the outreaches in the communities due to poor budget performance.

### 3.1.2 Timeliness of receipt of funds

From the analysis of the data collected, 30% of total funds released were not tagged to a specific timeline as illustrated in figure 3 below. This came from the fact that the head teachers that were approached were not willing to disclose the information on when the funds were availed to them. The in charges of Buhimba HC III, Paimol HC III, Rugashali HC III and Tajar HC II did not provide information about the time of receipt of funds from the MoFPED.

51% of the funds released to the HCs visited were received in May 2015 while 19% were received in July.

**Figure 3: Proportion of funds received in a specified time line**

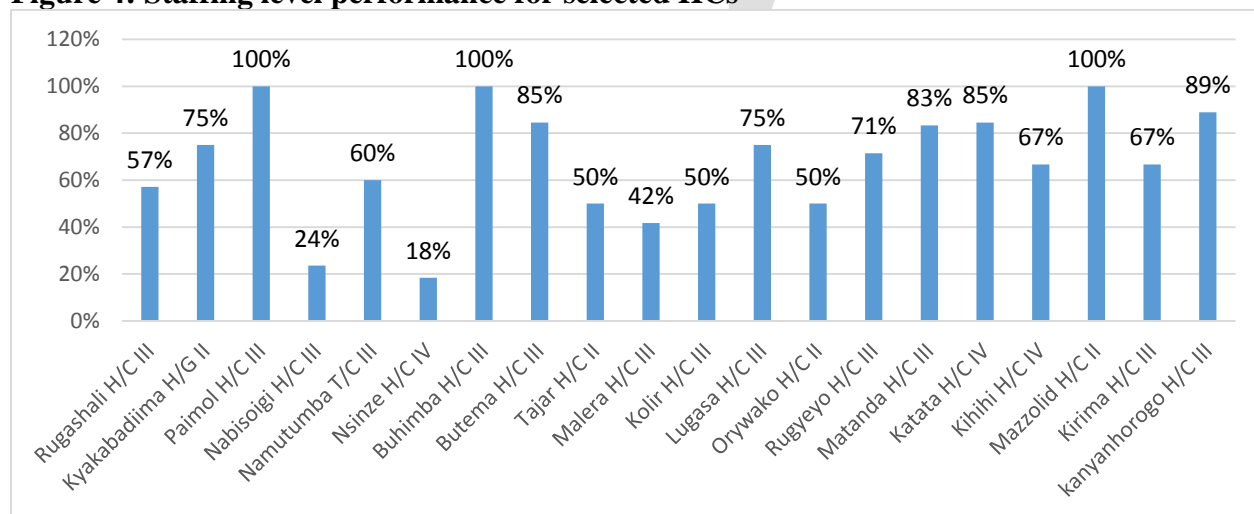


Source: CSBAG

### 3.1.3 Availability of health workers

Whereas only 59% of the medical staff of the all the HC visited were in post at the time of field monitoring, there were HCs that had staffing levels as low as 18%. Specifically, Nsinze HC IV in Nsinze Sub County in Namutumba district had only 7 out of the 38 staff that were supposed to be at the HC and this translated into 18% staffing level; implying an 82% staffing gap. Other HCs like Nabisoigi HC III in Namutumba and Rugashali HC III in Kibaale had staffing gaps of 76% and 43% respectively.

**Figure 4: Staffing level performance for selected HCs**



Source: CSBAG

## 3.2 Education Sector

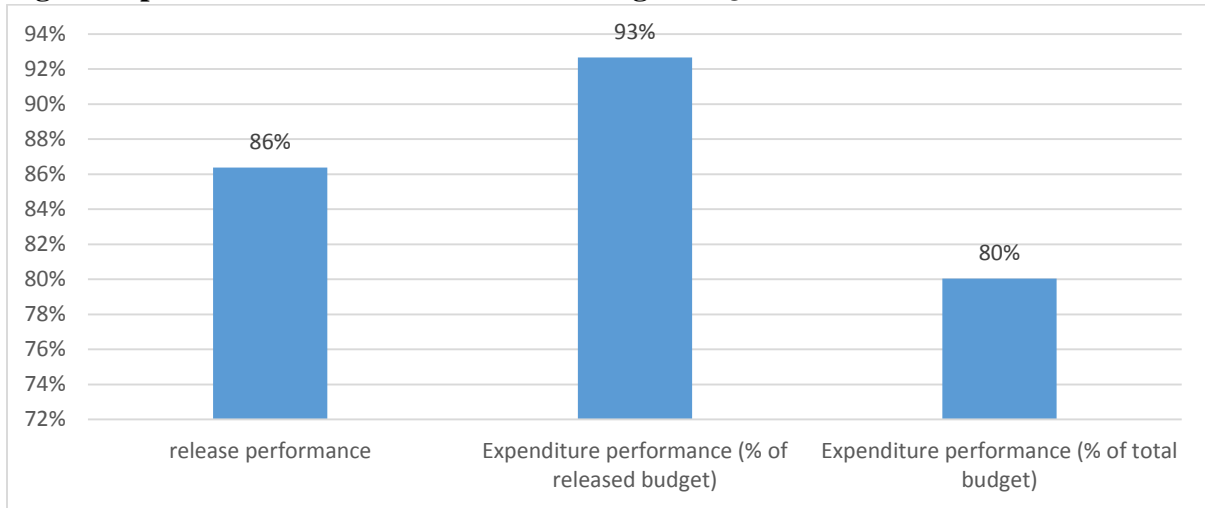
In the Q4 budget Monitoring exercise, 66 UPE schools were visited and they covered 11 districts. The detailed list of schools and sub counties is indicated in annex 1. The total enrolment of the schools monitored was 39,619 of which 46% and 54% were male and female respectively.

### 3.2.1 Budget performance

From the analysis done of the data collected, the cumulative release performance to the 66 schools visited was 86% while the absorption rate was 93%. The performance of the funds spent in relation to the total budget was 80% as illustrated in figure 5 below.



**Figure 5: performance of selected schools budget in Q4 FY 2014/15**

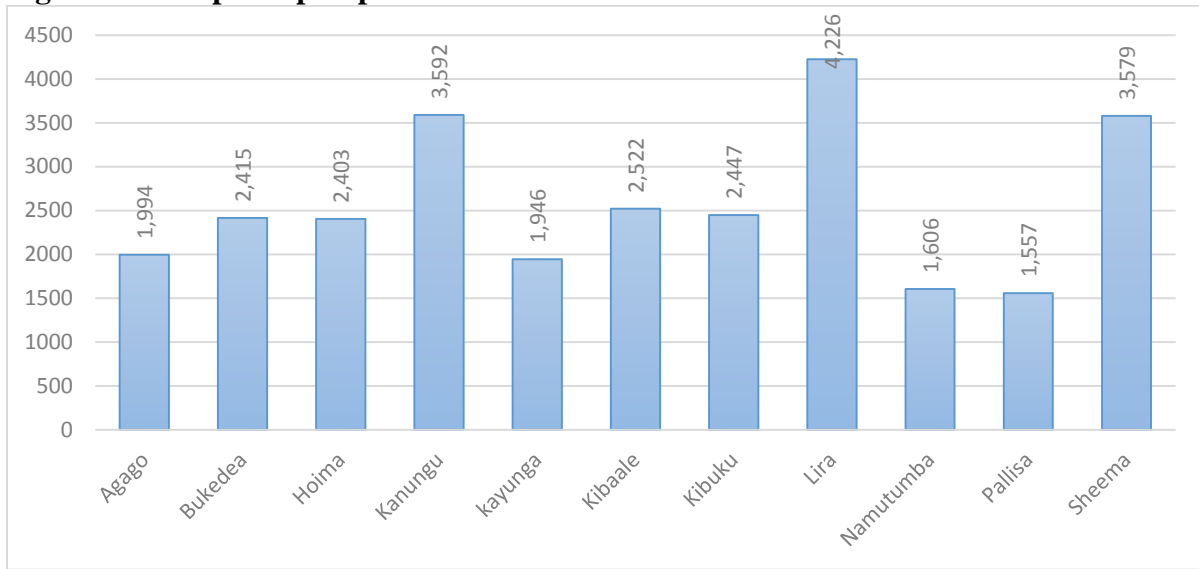


*Source: CSBAG*

The correlation between the learning outcomes and the facilitation in terms of providing funds is very strong. The more money that is spent on a child's education through the materials like books, chalk and regular assessment tests the better the child's performance. And indeed there is a direct link between UPE funds allocated and these expenditure lines meaning that if there is poor performance in terms of budgets, then the learning outcomes will be greatly compromised.

Relatedly, the average UPE per capita expenditure on the pupils in the schools monitored was on average UGX 2,900 only, far from the UGX 7,000 that is assumed by the MoEST&S. Eleven (11) out of the 66 schools that were monitored has a UPE capita allocation below UGX 2,000 and some of them included Abilaep P/S, Kamatur P/S both in the Kolir Sub County, Bukedea district. St. Raphael Bukote and Namutumba Upper P/S in Namutumba district also had a UPE per capita allocation below UGX 2000.

**Figure 6: UPE per capita per district**



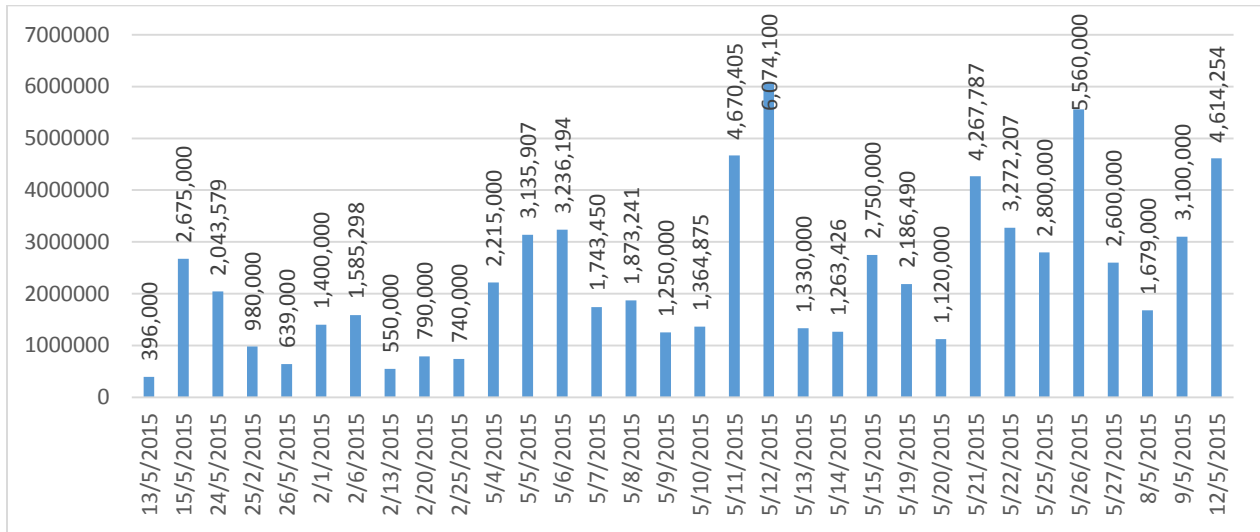
Source: CSBAG

From figure 6 above, all the primary schools monitored had a UPE per capita below the minimum required UGX 7000 which compromises effective and efficient education service delivery in the affected schools.

### 3.2.2 Timeliness of receipt of funds

From figure 7 below, UGX 8,406,693(10%) was released to institutions that did not disclose the timelines in which they received the funds. Whereas 82% of the institutions received funds in May, three (3) institutions, Migina P/S in Kagango Sub County, Kibingo P/S and Mishenyi P/S all in Sheema district had not received Q4 funds by the time of monitoring them.

**Figure 7: Timelines for receipt of funds in Q4**



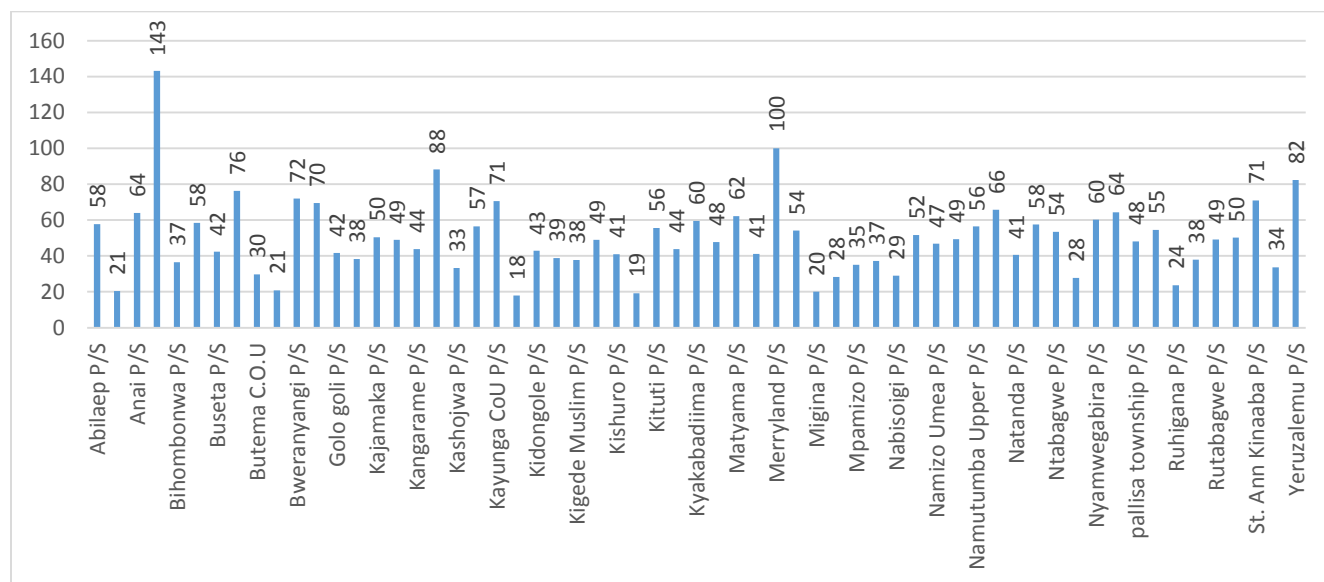
Source: CSBAG

In Pallisa district, Pallisa Township P/S, in Pallisa Town Council received UPE funds for Q4 in July 2015, which is the last month of the quarter for which the funds were to be spent. This development hampers the absorption capacity of the schools and they tend to hurriedly spend money not recognizing the expenditure guidelines and thus value for money can definitely be questioned.

### 3.2.3 Staffing level of the UPE schools

13% of all the teachers that were enrolled were in schools at the time of the monitoring and as illustrated by figure 8 below, the PTR is on average 50, which is higher than the national average of about 42.

**Figure 8: Teacher Pupil Ratio for selected schools in Q4**



Source: CSBAG

### 3.2.4 Observations and Recommendations

- The government should increase efforts to provide housing for the teachers as this will improve the teacher pupil interface time and ultimately the learning outcomes will improve.
- The school infrastructure for all the schools that were visited was inadequate compared to the high enrolment of the pupils therefore government should continue building class rooms throughout the country in order to improve the learning environment and outcomes.
- **Cash management needs to be improved.** Many spending units suffer from unpredictable cash flows, and are unable to implement their planned activities or maintain service delivery.
- **Recruitment of additional staff:** Staffing levels for the schools and health centres should be boosted to match the workload.
- Funds release should be better synchronized with the school term calendar and be released in a timely manner to help the schools be better managed.
- Strengthen the link between HUMC and SMC and communities as this will improve the demand for accountability and increasingly make it had to sustain miss management of institutional funds

- Government should fund monitoring visits of independent non state actors like Civil society as this will enable them to get un biased findings and recommendations
- Funds release should be better synchronized with the school term calendar and be released in a timely manner to help the schools be better managed.
- Government should heavily invest in fully operationalizing (renovate infrastructure, improve medical staffing, provide better and more equipment and medicine) the existing HCs.

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## **4.0 Conclusion**

With the enactment of the PFM Act 2015, the management of public funds especially at the LGs in the various services delivery points, will improve with close supervision of these institutions. Important to note is the close relation between accounting for funds and the time of receipt of funds. But of course the performance of the URA domestic taxes collection also has a great bearing of the funds received as shortfalls in revenue collection translate into budget cuts. Efforts to reform Public Financial Management are appreciated and the so is the continued consultation with the CSBAG on the same.

The capacity of the spending agencies to appreciate and implement the PFM Act is one that ought to be continuously built and this is what Civil Society and other stake holder ought to pay attention to and all this is important because every shilling counts.

CSBAG and its partners continue shall continue to prioritise the monitoring of service delivery and accountability of public funds with a view to have people centred budget that dignify humanity.

**Annex 1A: List of schools**

<b>District</b>	<b>Sub County</b>	<b>Name of School</b>
Sheema	Kasaana	Ruhigana P/S
	Kagango	Migina P/S
	Sheema T/C	Kibingo P/S
	Kasaana	Mishenyi P/S
Agago	Lukole	Aoaliladwa P/S
Pallisa	Pallisa T/C	pallisa township P/S
	Pallisa T/C	Pallisa girls P/S
Kibuku	Kagumu	Gologoli P/S
	Kagumu	Nabulanganga
		Kituti P/S
	Buseta	Katiryo P/S
	Tirinyi	Nanoko P/S
	Buseta	Buseta P/S
	Buseta	Midiri P/S
Kibaale	Kyakabadiima	Merryland P/S
	Kyakabadiima	Kyakabadiima P/S
	Rugashali	Buhumuriro P/S
	Rugashali	Kyabitundu P/S
	Rugashali	St. Ann Kinaaba P/S
	Kyakabadiima	Yeruzalemu P/S
	Kyakabadiima	Rutabagwe P/S
	Kyakabadiima	Rwentare P/S
	Rugashali	Rugashali Model P/S
	Rugashali	Bweranyangi P/S
Kanungu	Kihihi	Natanda P/S
	Kihihi T/C	Kihihi P/S
	Kihihi T/C	Bihombonwa P/S
	kanungu T/C	Rushebeya P/S
	Kihihi T/C	Nyamwegabira P/S
	Kihihi	Bushere P/S
	kanyantorogo	Ntabagwe P/S
	katete	Kishuro P/S
	Kirima	Kangarame P/S
	Mpungu	Kashojwa P/S
	Mpungu	Karambi P/S
	Katete	Mpangango P/S
	Rugyeyo	Mpamizo P/S
	Rugyeyo	Nyakabungo P/S
	Lira	Lira Municipal
Lira		Anai P/S
Central Division		Ewaolet P/S
kayunga	Kayonza	KayungaCoU P/S
	Kayonza	Namizo Umea P/S
Bukedea	Malera	Malera P/S
	Malera	Kachede P/S

	Kidongole	Kidongole P/S
	Kidongole	Kajamaka P/S
	Kolir	Abilaep P/S
	Kolir	Kamatur P/S
Hoima	Buhimba	Kigede Muslim P/S
	Buhanika	Butema P/S
	Buhanika	Kitoonya P/S
	Buhanika	Kifumura P/S
Namutumba	Namutumba T/C	Matyama P/S
	Magada	Mazuba P/S
	Kibaale	Nabisoigi P/S
		St. Raphael Bukote P/S
	Nsinze	Nawaikona P/S
	Namutumba T/C	Namutumba Upper P/S
	Namutumba T/C	Namutumba Modern Lslamic P/S
	Buhanika	Butema C.O.U

#### Annex 1B: Name and Grade of HCs that were monitored

District	Subcounty	Name and Grade of HC
Kibaale	Rugashali	Rugashali H/C III
	Kyakabadiima	Kyakabadiima H/G II
Agago	Paimol	Paimol H/C III
Namutumba	Kibaale	Nabisoigi H/C III
	Namutumba T/C	Namutumba T/C III
	Nsinze	Nsinze H/C IV
Hoima	Buhimba	Buhimba H/C III
	Buhanika	Butema H/C III
Bukedea	Kolir	Tajar H/C II
	Malera	Malera H/C III
	Kolir	Kolir H/C III
Kayunga	Kayonza	Lugasa H/C III
	Barr	Orywako H/C II
	kihili T/C	Nyamuyabira H/C III
	Rugyeyo	Rugyeyo H/C III
	Kihihi	Matanda H/C III
	Kanungu T/C	Katata H/C IV
	Kihihi T/C	Kihihi H/C IV
	Kanungu T/C	Mazzolid H/C II
	Kirima	Kirima H/C III
	Kihihi	Kazinga H/C IV
	Kihihi	Bushere H/C II
	Kanyanhorogo	kanyanhorogo H/C III
Lira	Aromo	Aromo HC III
Bukedea	Kidongole	Koboli HC II
Namutumba	Namutumba	Kigalama/Bulafa HC II



