



Civil Society Budget Advocacy Group

11th Edition

THE QUEST FOR BETTER SERVICE DELIVERY

**CSO Budget Performance
Monitoring Report Quarter 3
FY 2016/17**

January – March 2017

with support from:



Governance, Accountability, Participation and Performance (GAPP) Program

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© October 2017

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CONTENTS

List of Acronyms	iv
Acknowledgments	v
Executive Summary	vi
About CSBAG	viii
1.0 Introduction	1
1.1 Objective	1
1.2 Methodology	2
1.3 Scope of the study	3
1.4 Methodology	4
2.0 FINDINGS	3
2.1 General findings	3
2.2 Education sector findings	3
2.3 Health sector findings	9
2.4 Pension arrears monitoring	14
3.0 Conclusion	15
List of Tables	
Table 1: Distribution of schools monitored by district	4
Table 2: Date of receipt of funds	5
Table 3: Date withdrawn from UPE school accounts	5
Table 4: Presence of functional waterpoint	7
Table 5: 1st Term 2017 school inspection	8
Table 6: Health centre display of budget information for the quarter	10
Table 7: Performance of HCs monitored in quarter 3 FY 2016/17	12
Table 9: Kasese district pension arrear verification	14
List of Figures	
Figure 1: School Water Points	7
Figure 2: Distribution of HCs by district	9
Figure 3: Time taken to released funds to HCs	10

ACRONYMS

CSBAG	Civil Society Budget Advocacy Group
FY	Financial Year
HCS	Health Centres
HUMCs	Health Unit Management Committee
MoEST&S	Ministry of Education, Science, Technology & Sports
MoFPED	Ministry of Finance, Planning & Economic Development
PBB	Programme Based Budgeting
PFM	Public Finance Management
PHC	Primary Health Care
SMC	School Management Committee
UGX	Uganda Shillings
UPE	Universal Primary Education
WASH	Water Sanitation and Hygiene



Acknowledgement

CSBAG is grateful to all its partners who dedicated their efforts in generating data for this report.

Specifically, special thanks go to CBMES- Namutumba, Forum for Women in Democracy (FOWODE), Kibaale Civil Society Network, Rwenzori Anti-Corruption Coalition (RAC), Strategic Organization for Real Action (SORAK), Kanunugu Community Efforts for Rural Transformation (KACOERT), The Apac Anti-Corruption Coalition (TAACC) and Recreation for Peace and Development (RDP) for their active participation in data collection and review of the report.

EXECUTIVE SUMMARY

This is the 11th Edition of the CSO Quarterly Budget Performance Monitoring Reports. Using the Participatory Budget Club model, in the Quarter 3 of the financial year 2016/17 (January – March 2017), CSBAG and its partners conducted performance budget monitoring in 264 Universal Primacy Schools and 52 Government aided Health Centres covering in districts. This report also contains findings of Pension Arrears payments verification process which was conducted in 6 districts of Agago, Buyende, Kisoro, Kyankwanzi, Mityana and Otuke. Below is a quick highlight of the findings of this report:

EDUCATION SECTOR

Budget release, utilisation and information display: Only 25% of the schools (66) had received funds for 1st term by 21st February 2017 (over two weeks after term 1 had begun yet national standards require releases to be done 1 week before the beginning of the 1st school term).

Budget Utilisation: Utilization of schools' funds was inferred from the time taken to withdraw funds from the school accounts. Generally, the schools that were monitored utilised the funds as guided by the UPE guide lines.

Budget Information Display: 88% of the UPE schools monitored had the budget information displayed in public spaces. This supports active participation of citizens in budget monitoring of the utilisation of funds that are released by the districts.

Teachers on duty: 81% of the enrolled teachers were at school at the time of this monitoring. This is however lower by 5% when compared to the 86% rate reported in the Q2 FY 2016/17 budget performance monitoring.

Water and sanitation: 4% of the schools were found to have mixed latrines used by both boys and girls mixed. This revealed a better outlook than in Q2 FY 2016/17 where 14% of the schools had mixed latrines for boys and girls. The pupil to toilet stance ratio was 53:1 on average over and above the national average of 40:1 as per the Uganda Water and Environment Sector Performance report 2015. 76.5% of the schools had a functional water point in or around the school and 20.5% did not have any.

Functionality of Oversight committees: The School Management Committees were however found to be lacking in terms of the quality of the members. Many of them could not read and write yet they are tasked with supervising the functionality and efficiency of the head teacher when handling the school expenditure. This means that the structure of the SMC is ceremonial and does not add to the efficient operations of the schools.

HEALTH SECTOR

52 Health centres (**up from 24 monitored in Q2**) were monitored covering 10 districts. The exercise covered 10 Town Councils, 5 Municipal Councils and 37 Sub Counties.

Budget release, utilisation and information display: 53.4% of the HCs received the PHC funds in March 2017 (the last month of Quarter

3 FY 2017/18). 25% of HCs had withdrawn their funds by 14th March 2017 while the HC took the most time to withdraw funds did so on 12th June 2017.

It was also observed that 16% of the HCs did not display the budget release information for Quarter 3 FY 2016/17. This made it hard for citizens to monitor the funds that have been received and ask for accountability from the HC in charges.

Health centre performance, enrolment and enabling factors: The 52 health centres that were monitored handled 2,364 deliveries while 95 babies died during or after their delivery and 4 mothers lost their lives giving birth, 1 in Kanungu district at Burora HC II and 3 Kibuku district at Kubuku HC IV. Kasese MC HCIII in Kasese district had the most death (59) at birth during the quarter.

Presence of medical workers: The monitored health centers had 411 medical staff. When compared to the 130,994 patients (out and in patients) for the quarter, there was a patient to medical worker ratio of 319:1.

All the HCs that were monitored reported to have received medical supplies for the National Medical Stores on time.

PENSION ARREARS MONITORING

In Q1 FY 2016/17, the Ministry of Finance released UGX 50bn as pension arrears and this was to be paid to pensioners by the end of Q1 FY 2016/17. The pensioners in Sheema, Mityana and Kalungu all received their arrears as reported by the respective districts. Of the 16 pensioners monitored in Kasese 8 had been paid while the rest receive pension but not regularly.

ABOUT CSBAG



Civil Society Budget Advocacy Group (CSBAG) is a coalition formed in 2004 to bring together civil society actors at national and district levels to influence Government decisions on resource mobilization and utilization for equitable, gender-responsive and sustainable development. Since 2004, CSOs under the umbrella of CSBAG have engaged Government in influencing the budget process to ensure that both the local and national budgets address the needs and aspirations of the poor and marginalized groups of people in Uganda.

Government of Uganda spends money on the Health, Education and Pension system, to among others ensure that there is improved quality of life among the elderly and no life is lost and that all learners (pupils) at all levels get the best grades for a better and improved human capital resource. To enhance the rate at which these outcomes are realised, many ingredients including sufficient funding, meticulous execution of funded projects and programmes & monitoring and supervision, need to be mixed in the right proportions. In the FY 2014/15, Government of Uganda instituted reforms in the management of public resources and these included the direct transfer of funds to UPE schools. This was later extended to HCs for purposes of the PHC funds.

A number of other reforms have since been instituted and these include among others; compulsory display of budget release information by spending agencies and decentralisation of pension and salary payments. At the beginning of the FY 2016/17, Government also continued to ensure that pension arrears are cleared and as such released UGX 50bn to contribute to learning the arrears.

CSBAG, being an institution mandated to ensure that public resources are mobilised and utilised in an inclusive and participatory manner, during Quarter 3 FY 2016/17, 329 schools and 82 health centres using the Participatory Budget Club model¹ covering 17² districts. In this reporting period, CSBAG also verified pension arrears payments from 6 districts³. This report is the 11th in a quarterly production sequence since Q1 FY 2014/15.

1.1 Objective

The objective of the Quarter 3 FY 2016/17 budget monitoring was to track progress in the implementation of the various PFM reforms in the management of UPE schools' funds and the PHC grant. The monitoring exercise was also used as an opportunity to continue verification of the pension arrears release done by the MoFPED at the beginning of FY 2016/17. The districts were chosen with consideration of availability of a CSBG member in that district to execute the monitoring exercise.

1 A group of 20 community members (60% of whom are women) is trained and equipped with quarterly district work plans and budgets and they, first alone and later with duty bearers, monitor the implementation of the work plan. Feedback is given first to responsible officers (DEO and DHO) and then the district leadership.

2 See Annex 1 below

3 Agago, Buyende, Kisoro, Kyankwanzi, Mityana and Otuke

1.2 Methodology

A qualitative approach was adopted for purposes of developing this report. Primary data was collected from Health centres and pensioners through questionnaires that were administered by the data collectors at the end of Quarter 3 FY 2016/17. The UPE school monitoring tools were also used at the end of term I of the 2017 school term calendar. Interviews to collect the data were conducted with head teachers and health centre in-charges for the schools and health centres respectively.

1.2.1 Quality Assurance

The data collected was sent to the CSBAG secretariat for coding and analysis. The data was later checked for quality and consistency. The quality check on the data about timelines for receipt of funds was conducted by considering only tools with bank statements for the school or health centres. Consistency was checked for by looking at the time that the bank statements referred to. All bank statements that were inconsistent with the monitoring period were not considered at the data entry stage. For health centres, we considered January to March 2017, while for the schools we considered January to May 2017 (to cater for the term 1 school calendar which ended in April). As a result of this quality check, out of the 549 monitoring tools returned, 447 were considered for compiling this report.

For purposes of conducting the pension arrear verification exercise in the 6 districts⁴, information about pensioners whose pension was paid by the districts was sought from the MoFPED, followed by a request for an introduction letter for CSBAG from the PS/ST to Local Government accounting officers. On arrival at the district, the data collectors worked with the Accounting Officers to access the personnel files of the pensioners and from these files their contact information was got and interviews were organised.

⁴ Agago, Buyende, Kisoro, Kyankwanzi, Mityana and Otuke

This section of the report highlights the key findings from the education, health and pension monitoring done in Quarter 3 FY 2016/17.

2.1 GENERAL FINDINGS

The Ministry of Health and Education submitted Quarter 3 release advice to the MoFPED on the 13th and 17th January 2017 respectively including the details of direct transfers to Health Facilities and Education Institutions. This development put the release of funds to the two sectors beyond the commitment by the PSST of MoFPED to release funds by the 10th day of the 1st month of every quarter.

2.2 EDUCATION SECTOR

UGX 75,603,600,683¹ was released as Non-Wage Recurrent Conditional Grant to all Local Governments. Apac and Kotido Municipal Councils, however did not get releases as their budget were revised due to reasons that were not disclosed in the release circular. The development budget for the Education Sector amounting to UGX 15,642,480,794 was released and this was the last of the total education sector development budget.

For purposes of developing this section of the report, 264 schools² were considered covering 16 districts, 72 sub counties, 19 Town Councils and 7 Municipal Councils.

¹ Q3 release circular from Ministry of Finance Planning and Economic Development. Ref: ISS.112/256/01

² List of Schools in annex 1; attached

Table 1: Distribution of schools monitored by district

Name of district	Number of Schools monitored	Percent	Valid Percent	Cumulative Percent
Amuru	10	3.8	3.8	3.8
Apac	15	5.7	5.7	9.5
Kabarole	7	2.7	2.7	12.1
Kagadi	20	7.6	7.6	19.7
Kamwenge	1	.4	.4	20.1
Kanungu	1	.4	.4	20.5
Kanungu	98	37.1	37.1	57.6
Kasese	4	1.5	1.5	59.1
Kibaale	11	4.2	4.2	63.3
Kibuku	15	5.7	5.7	68.9
Kyenjojo	4	1.5	1.5	70.5
Masindi	22	8.3	8.3	78.8
Mityana	9	3.4	3.4	82.2
Mubende	10	3.8	3.8	86.0
Namutumba	20	7.6	7.6	93.6
Oyam	6	2.3	2.3	95.8
Sheema	11	4.2	4.2	100.0
Total	264	100.0	100.0	

Source: CSBAG primary data

2.2.1 Budget release, utilisation and information display

According to the schools' and other institutions' calendar – 2017 released by the MoES on 18th November 2016 Ref: ADM/235/269/01, the 1st school term opened on 6th February 2017. In line with the Government Policy of releasing funds to schools at least two weeks to the start of the term, we observed that the Quarter 3 expenditure limits for education were released on 27th January 2017 as per the release circular Ref: ISS.112/256/01. This finding indicated that this government policy was flaunted since the release was made 1 week to the beginning of the 1st school term of 2017.

The monitoring indicated that only 25% of the schools (66) had received the funds for 1st term by 21st February 2017 (over two weeks after term 1 had begun). We also observed that 53.8% of the schools monitored received UPE funds in March 2017. 10.6% of the schools received UPE funds after March (more than two months after the school term had begun).

Table 2: Date of receipt of funds

N	Valid	264
	Missing	0
Percentiles	25	21.02.2017
	50	07.03.2017
	75	10.03.2017

Source: CSBAG analysis

69 schools and 8 schools in Kanungu and Amuru districts, respectively received UPE funds on 10th March 2017. Some of these schools in Kanungu included; Kijubwe Primary School in Kunungu TC, Rugyeyo Primary School in Rugyeyo Sub County and Butogota Primary School in Butogota TC. In Amuru, the UPE schools that received funds on 10th March included; Kaladima and Giragira Primary Schools in Lamogi SC, and Lujoro and Otwee Public Primary Schools in Amuru TC.

In Namutumba, there were 11 schools that received UPE fund for term 1 2017 on 25th April 2017 (almost 3 months after the school term had begun). These schools included; Bulagazi and Magada Primary Schools in Magada SC, Nakisi Primary School in Namutumba TC and Bukonte Primary School in Nsinze SC.

Budget Utilisation

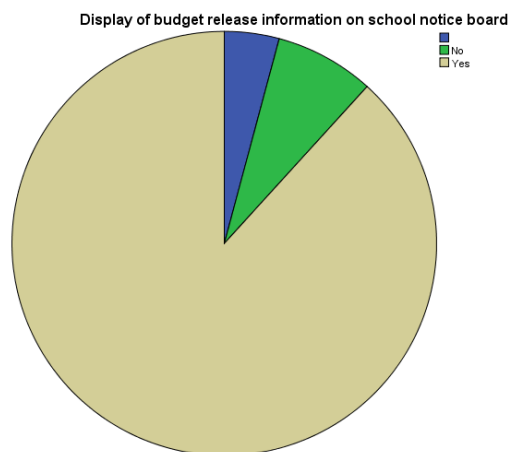
Utilization of schools' funds was inferred from the time taken to withdraw funds from the school accounts. Generally, the schools that were monitored utilised the funds as guided by the UPE guidelines.

Table 3: Date withdrawn from UPE school accounts

N	Valid	263
	Missing	1
Percentiles	25	11.03.2017
	50	15.03.2017
	75	30.03.2017

Source: CSBAG compilation and computations

Budget Information Display



Out of the 264 questionnaires for education that were received, 11 (4.2%) did not respond to the question about whether the schools displayed budget information. 88% of the UPE schools monitored had the budget information displayed for viewing by the communities in which they are located. Figure 1 below illustrates the rates of compliance by the UPE schools to the requirement to have term budgets displayed in visible locations at the schools after receipt of funds.

This is a positive trend that will support active participation of citizens in budget monitoring of the utilisation of funds that are released to the districts.

Policy options:

- To further improve the timelines of receipt of funds to the UPE schools, we propose that government adequately trains the responsible officers to implement reforms to ensure seamless delivery of service to the community.
- To improve timely withdrawal and utilisation of when funds are received on the school accounts, we propose that as the Accountant General transfers funds to the schools, an indicative text message is sent to the head teachers of the schools and the DEOs of the various districts. This we believe will improve the efficiency in the utilisation of the school funds.

2.2.2 Enrolment and Pupil Teacher Ratio

With the timely release of funds to the schools, there will be an improved facilitation of the learners with required materials to the class teachers. Other factors constant, this would contribute to the improvement in the performance of the pupils. There was total enrolment of 145,675 pupils from the schools that were monitored of whom 72,426 (49.7%) were male and 73,249 (50.3%) were female. As a proportion of total enrolment, the P7 class has only 8.7% of the school enrolment. We also noted that the ratio of male to female generally depicts an equal enrolment both in the P7 class and total enrolment.

The pupil teacher ratio according to the UBOS statistical abstract 2015 is 50:1. The pupil teacher ratio, from the 264 schools monitored was on average 47:1, which is below the national average. There was a 5% decline in the presence of teachers at the schools at the time of monitoring. 81% of the enrolled teachers were present at the time of monitoring but this was lower than the 86% of the teachers found at their duty stations during the Q2 FY 2016/17 budget monitoring.

The 264 schools monitored had
25,944 desks
these translated into
6:1 pupil desk ratio.

Policy options:

- We propose that the rewards and sanctions mechanisms that are in place to motivate teachers to teach are invoked.

2.2.3 Water and sanitation

Sanitation is a prerequisite for quality education, for all pupils but especially for the girl child. Availability of clean water at places of convenience facilitates a learning environment free of avoidable illnesses, which ultimately keep the learners from school. Whereas all the schools monitored had toilets, 4% of the schools had toilets for both boys and girls mixed. This revealed a better outlook than in Q2 FY 2016/17 where 14% of the schools had mixed

latrines for boys and girls. The pupil to toilet stance ratio was 53:1 on average over and above the national average of 40:1³.

76.5% of the schools had a functional water point in or around the school and 20.5% did not have any as illustrated in table 4 below.

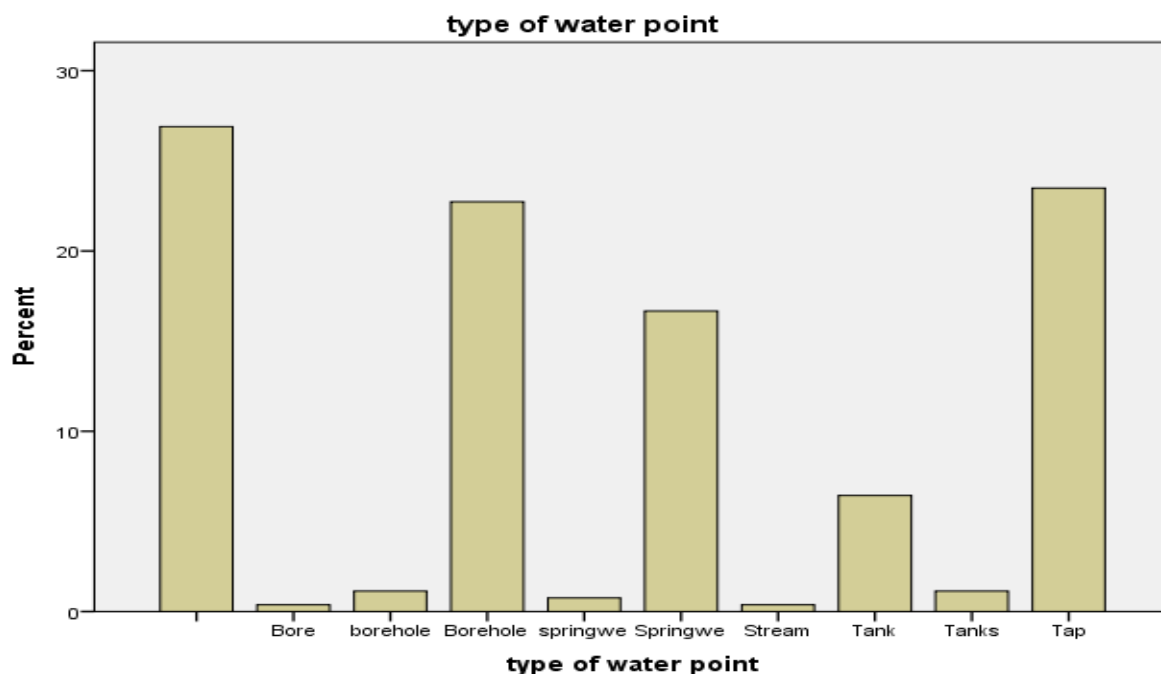
Table 4: Presence of functional waterpoint

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid		8	3.0	3.0
	yes	202	76.5	79.5
	no	54	20.5	100.0
	Total	264	100.0	100.0

Source: CSBAG compilations and computations

We note with concern that the access to clean and safe water, which is critical in the learning environment, especially for the girl child, is greatly compromised in some of the schools that we monitored.

Figure 1: School Water Points



Source: CSBAG Computations and computations

3 Uganda Water and Environment Sector Performance report 2015.

Policy Options:

- MoFPED should prioritise the allocation to water department in districts with bias to water points within or around schools in a radius of not more than 100m.
- School financing for latrines should be prioritised so that the learning environment for the pupils is improved with easy access to places of convenience. This will also work to reduce open defecation in the communities.

2.2.4 Monitoring and supervision

Monitoring and inspections of schools is critical to the performance of the teachers and could reduce vices like absenteeism amongst teachers. From the monitoring exercise, we noted that not all schools had been monitored at the time of the monitoring. Whereas some schools were last monitored in 2016, others were monitored as late as June (after the 1st term had ended).

Table 5: 1st Term 2017 School Inspection

N	Valid	216
	Missing	48
Mean		12.04.2017
Minimum		22.02.2016
Maximum		29.06.2017
Percentiles	25	16.03.2017
	50	20.04.2017
	75	31.05.2017

Source: CSBAG computations

The School Management Committees were however found to be lacking in terms of the quality of the members. Many of them could not read and write yet they are tasked with supervising the functionality and efficiency of the head teachers when handling the school expenditure. This means that the structure of the SMC is ceremonial and does not add to the efficient operations of the schools.

Policy options.

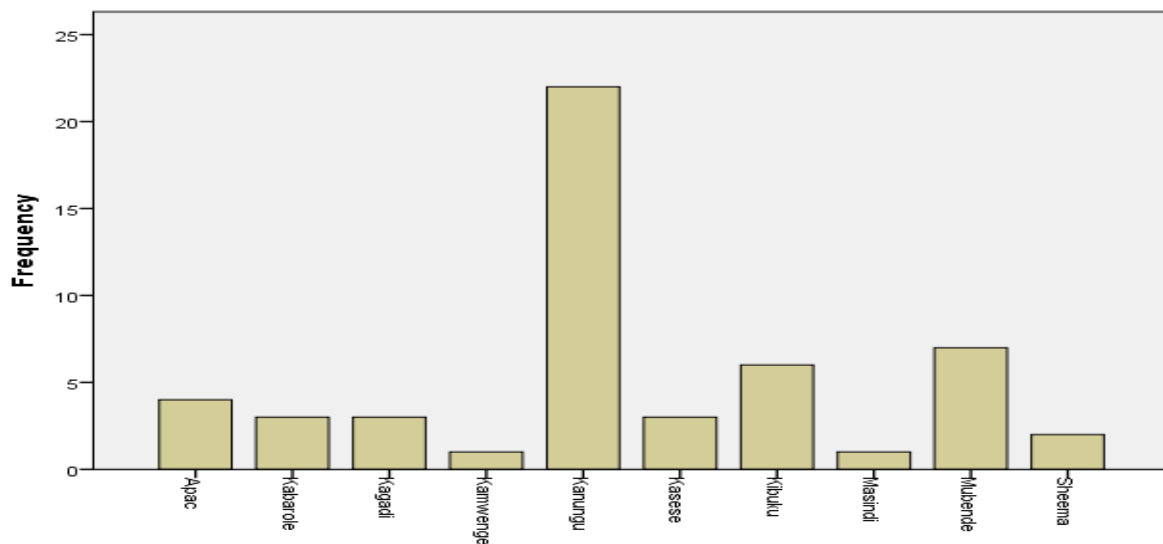
- Parent Teacher Associations (PTAs) should be revived in schools where they are none existent as this gives the parents an opportunity to actively contribute to the wellbeing of the schools and performance of the pupils.

2.3 HEALTH SECTOR

The release of funds for the non-wage recurrent grants under the health sector for Quarter 3 FY 2016/17 was UGX 12,231,026,613 of which UGX 1,352,652,258 was to the District General Fund Account and UGX 9,991,718,951 as Direct Transfers to Health Facilities and UGX 886,682,405 which was withheld direct transfers in Q1 and Q2 when the MoH was investigating some Health centres for eligibility. In Quarter 3, MoH revealed that out of the 196 health facilities whose PHC releases were suspended at the start of the FY 2016/17, 39 facilities had been cleared, 102 found not to meet the eligibility criteria to access PHC funds and 55 are still under investigation. A development grant balance of UGX 3,166,666,667 was released. As such, all development undertakings should be completed by the end of the FY.

52 Health centres⁴ (up from 24 monitored in Q2) were considered for developing this report covering 10 districts⁵. The exercise covered, 10 TCs, 5 MCs and 37 SCs.

Figure 2: Distribution of HCs by district



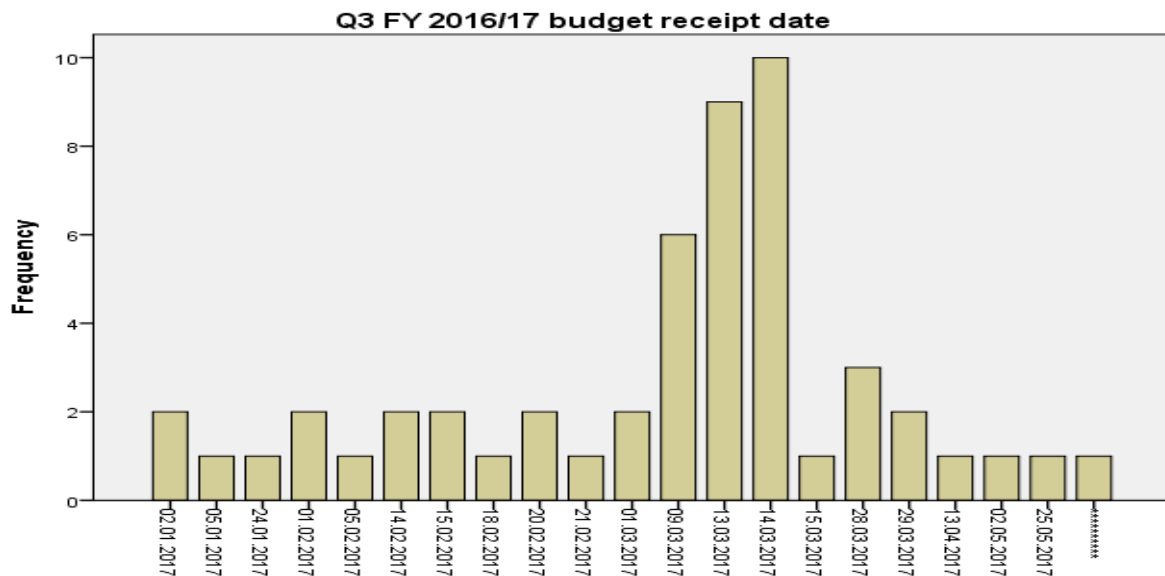
2.3.1 Budget release, utilisation and information display

53.4% of the HCs received the PHC funds in March 2017 (the last month of Quarter 3 FY 2017/18). 25% of HCs had withdrawn their funds by 14th March 2017 while the HC took the most time to withdraw funds did so on 12th June 2017.

⁴ 1 general Hospital, 28 HC IIs, 21, HC IIIs and 2 HC IVs. 6 facilities not categorised

⁵ Kibuku, Mubende, Masindi, Sheema, Kagadi, Apac, Kabarole, Kamwenge, Kanungu, Kasese

Figure 3: Time taken to released funds to HCs



Source: CSBAG compilations and computations

It was also observed that
**16% of the HCs did not display the budget
 release information for Quarter 3 FY 2016/17.**

This made it hard for citizens to monitor the funds that have been received and ask for accountability from the HC incharges.

Table 6: Health Centre display of budget information for the quarter

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	36	69.2	69.2	69.2
	No	16	30.8	30.8	100.0
	Total	52	100.0	100.0	

Source: CSBAG compilations and computations



Policy options:

- To further improve the timelines when funds are utilised from the school accounts, we propose that as the Accountant General releases funds to the HCs, an indicative text message is sent to the HC in-charge and the DHOs of the various districts. This we believe will improve the efficiency in the utilisation of the HC funds.
- MoH should fast track the verification of HCs that eligible for the PHC grant to reduce on delays for all other HCs receiving funds for subsequent quarters.

2.3.2 Health centre performance, enrolment and enabling factors

The 52 health centres that were monitored handled a total of 125,183 outpatients and 5,811 in patients. There were 2,364 deliveries that were successfully conducted while 95 babies died during or after their delivery. Kasese MC HCIII had in Kasese district had the most death (59) at birth during the quarter. Data from the 52 HCs indicated that 4 mothers lost their lives during birth, 1 in Kanungu district at Burora HC II and 3 Kibuku district at Kubuku HC IV.

During Quarter 3 FY 2016/17, 11,030 children were immunised with the pentavalent vaccine. To make these outputs achievable, there were 411 medical staff in all the HCs, compared to the 130,994 patients (out and in patients) for the quarter, there was a patient to medical worker ratio of 319:1.

All the HCs that were monitored reported to have received medical supplies for the National Medical Stores on time.



Policy Options:

- There is need to acquire delivery beds and this will improve the health sector outcomes in regards to the number of live births per 1000 deliveries.

Table 7: Performance of HCs monitored in QUARTER 3 FY 2016/17

District	Name of HC	Grade	OPD attendance	In Patient	Live Deliveries	Still deliveries	referrals	Maternal deaths	Delivery beds	Immunisation
Kanungu	Kifunjo	HCII	1756							57
Kanungu	Mpungu	HCIII	2340	213	64	1	4		1	41
Kanungu	Butogota	HCII	310	81	9		2		1	300
Kanungu	Kinaaba	HCIII	1271		1		20		1	269
Kanungu	Kanyantorogo	HCIII	2541		18		4		2	175
Kanungu	Rubimbwa	HCII	667							
Kanungu	Rutenga	HCIII	1942	69	36		1		1	78
Kanungu	Kambuga	Hosp	6478	1247	202	7	30		2	338
Kanungu	Kiringa	HCII	1704				24			122
Kanungu	Bugongi	HCII	1274							42
Kanungu	Nyamwegabira	HCIII	738	327	112		19		3	490
Kanungu	Nyakashozi	HCII	959	110	14		8		1	111
Kanungu	Burora	HCII	624		11	4	7	1		
Kanungu	Kayonza	HCIII	3016	46	33		2		1	65
Kanungu	Katete	HCIII	3000	12	35		2		2	56
Kanungu	Rugyeyo	HCIII	2644	430	211		4		3	
Kanungu	Makiro	HCIII	804	140	26		5		1	28
Kanungu	Kihembe	HCII	625		3					58
Kanungu	Kazuru	HCII	1303							31
Kanungu	Mazolibi	HCII	1549		20	7	19			39
Kanungu	Mafuga	HCII	1268				16			136
Kanungu	Kibimbiri	HCII			4				1	136
Masindi	Kirasa	HCII	1689		1		1		1	124
Apac	Akokoro	HCIII	1675	229	149	3	12		1	245
Apac	Akworoce	HCII	454		9		15		1	164
Apac	Kidalimi	HCII	798							248

District	Name of HC	Grade	OPD at-tendance	In Patient	Live Deliveries	Still deliveries	referrals	Maternal deaths	Delivery beds	Immunisation
Apac	Biashara	HCII	3140				2			181
Kabarole	Mucwa	HCIII	869							
Kabarole	Kataraka	HCIV	3407		32		8		5	235
Kabarole	Kasusu	HCIII	2558							23
Kagadi	Mabaale	HCIII	998	198	96	1	82		4	637
Kagadi	Isunga	HCIII	1887		137	3			2	522
Kagadi	Muhuro	HCII	1942							292
Kibuku	Kibuku	HCIV	3014	866	281		36	3	2	2034
Kibuku	Kenkebu	HCII	24591		2					224
Kibuku	Tirinyi	HCIII	2876	236	161		14		1	624
Kibuku	Kasasira	HCIII	4500	145	133	1	15		1	249
Kibuku	Buseta	HCIII	3246	245	113	4	13		2	
Kibuku	Kabweri	HCII	1597		21		7			84
Sheema	Rukondo	HCII	1710							25
Sheema	Kyelihara	HCII	1500							40
Mubende	Nabingoola	HCIII	4388	261	141	2	12		4	432
Mubende	Kabbo	HCII	1963		9				2	181
Mubende	Mugungulu	HCIII	1850							590
Mubende	Kabowa	HCII	342							112
Mubende	Lwemikomago	HCII	1373							
Mubende	Kyakasa	HCII	644							182
Mubende	Lubimbiri	HCII	2327							101
Kamwenge	Kyimuli Kyindigo	HCII	1473				8			168
Kaseke	Rukoki	HCIII	2629	134	56	3	10		2	302
Kaseke	Saluti	HCII	2171							100
Kaseke	Kases MC	HCIII	6759	822	224	59			2	339

Source: CSBAG compilation

2.3.3 Monitoring and supervision

96% (50) of the HCs that were visited had a Health Unit Management Committees (HUMCs) and 4% (2) did not have. The HCs that did not have the HUMCs included Mugungulu HC III in Bagezza SC and Kabowa HC II in Kibalinga SC both in Mudende district. All the HCs that had HUMCs reported that these committees met at least once a quarter.

2.4 PENSION ARREARS MONITORING

In Q1 FY 2016/17, the MoFPED released pension arrears (UGX 50bn) and this was to have pensioners paid by the end of Q1 FY 2016/17.

Table 8: Kasese district pension arrear verification

Name of pensioner	Status of pension arrears according to district	Status according to monitoring
Kasese district		
Tibenda Joel (late)	Paid	Not paid. – Receives pension regularly
Kambale Daniel	Paid	Not verified
Basaija Josephat	Paid	Paid
Kabafunjo Mary Bahemuka	Paid	Not paid. – No Last payment certificate on file but receives pension regularly
Baliikya Kasoke Ivan	Paid	Paid
Ndobyha Fenehasi	Paid	Not verified
Mukirane Muhindo Jolly Josephat	Paid	Paid
Mutoro Misaki	Paid	Paid
Kule Nicolas	Paid	Not verified
Muhindo Kalengyo Dorothy	Paid	Not paid. – No Last payment certificate on file but receives pension regularly
Bwambale Odipo Joseph	Paid	Not paid. – No Last payment certificate on file but receives pension regularly
Tibenda Zephanus	Paid	Not paid. – No Last payment certificate on file but receives pension regularly
Bwambale Ernest	Paid	Not verified
Kambere Zebidayo	Paid	Not paid. – No Last payment certificate on file but receives pension regularly
Mwirawabo Charles	Paid	Not paid. – No Last payment certificate on file but receives pension regularly

Name of pensioner	Status of pension arrears according to district	Status according to monitoring
Kahiwa H Tom	Paid	Paid
Baluku K. B. Hezron	Paid	Not paid. – No Last payment certificate on file but receives pension regularly
Bwambale Yehosifati	Paid	paid
Masereka Erisa	Paid	Not verified
Kwebiha Immaculate	Paid	Not verified
Katusime Rudolf Tabuman	Paid	Paid
Muhindo Yowasi	Paid	Not verified
Mbusa Bakengana Kibethe Patrick	Paid	Paid
Kuule Anatoli (late)	Paid	Not verified

Source: CSBAG compilation

The pensioners in Sheema, Mityana and Kalungu all received their arrears as reported by the respective districts.

Policy Options:

- MoPS should endeavour to provide guidance to the LGs to clean up all files of the pensioners to remove any anomalies as these can be avenues for fraud.
- MoFPED should penalise accounting officers that have not pad the pension arrears even when the pensioners and the funds to do so are available.

CONCLUSION.

With the enactment of the PFM Act 2015, the management of public funds especially at the Local Governments in the various service delivery points will improve with close supervision of the responsible institutions. It is important to note the close link between accounting for funds and the time of receipt of funds and their utilisation. There is need to make it risky for institutions to deny the public access to budget release information. Sanctions have to be imposed to responsible officer that do not follow the guidance that is provided by the PSST in as regards handling public resources. CSBAG and its partners shall continue to prioritize the monitoring of service delivery and accountability of public funds with a view to have people-centred budgets that consider the interests of marginalized sections of society and dignify humanity.



CSBAG VISION

A Uganda with a people centered budget that dignifies humanity

CSBAG MISSION

Working towards ensuring that budgets at local and national level are financed, designed, implemented and monitored to promote prudent and transparent allocation of national resources for the benefit of marginalized groups.



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