



# Q1 BUDGET MONITORING REPORT FY 2016/17

CIVIL SOCIETY BUDGET ADVOCACY GROUP

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## Table of Contents

List of Tables .....	ii
List of Figures .....	ii
List of Acronyms .....	iii
Acknowledgments.....	iv
1.0 Introduction.....	1
1.1 General Objective .....	2
1.2 Specific Objectives .....	2
1.3 Scope of the study .....	2
1.4 Methodology .....	3
1.5 Challenges.....	3
1.6 Quality Assurance.....	4
2.0 FINDINGS.....	5
2.1 Health findings.....	5
2.2 Education sector findings.....	7
3.0 General Observations and recommendations.....	8
4.0 Conclusion .....	8

**List of Tables**

**Table 1: Timeliness of receipt of funds by HCs in Q4 FY 2015/16..... 5**

**List of Figures**

**Figure 1: Budget Monitoring Coverage Q1 FY 2016/17 ..... 3**

## List of Acronyms

<b>AAU</b>	Action Aid Uganda
<b>ACCOB</b>	Anti-Corruption Coalition of Busoga
<b>ACCOB</b>	Anti-Corruption Coalition of Busoga
<b>ACFODE</b>	Action for Development
<b>CBMES</b>	Community Based Monitoring and Evaluation System
<b>CSBAG</b>	Civil Society Budget Advocacy Group
<b>FCT</b>	Forum for Community Transformation
<b>FCT</b>	Forum for Community Transformation
<b>FOWODE</b>	Forum for Women in Democracy
<b>FY</b>	Financial Year
<b>HCs</b>	Health centres
<b>HUMCs</b>	Health Unit Management Committee
<b>KACOERT</b>	Kanungu Community Efforts for Rural Transformation
<b>KCSON</b>	Kibaale Civil Society Network
<b>MoEST&amp;S</b>	Ministry of Education, Science Technology & Sports
<b>MoFPED</b>	Ministry of Finance Planning & Economic Development
<b>PHC</b>	Primary Health Care
<b>RDP</b>	Recreation for Development and Peace
<b>SDCODE</b>	Sebei Diocese Community For Development
<b>SMC</b>	School Management Committee
<b>TAC</b>	Teso Anti-Corruption Coalition,
<b>UGX</b>	Uganda Shillings
<b>UPE</b>	Universal Primary Education

## **Acknowledgments**

CSBAG would like to acknowledge the efforts of all its partners in making the Q1 2016/17 budget monitoring exercise a reality. Specifically, special thanks go to Teso Anti-Corruption Coalition (TAC), Kibaale Civil Society Network, Sebei Diocese Community For Development(SDCODE), Kanungu Community Efforts For Rural Transformation (KACOERT), Anti-Corruption Coalition of Busoga(ACCOB), Forum for Women in Democracy (FOWODE), Action Aid, Action for Development(ACFODE), Community Based Monitoring and Evaluation System (CBMES) and Forum for Community Transformation(FCT), Recreation for Development and Peace(RDP) among others, for their active participation in data collection and review of the report.

## **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 resources 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.

### **1.0 Introduction**

The FY 2016/17 is the second year of implementation under the NDP II planning framework but also the first year for the implementation of the Programme Based Budgeting (PBB) by the GoU. Sub counties are also receiving direct funds transfers from the Central government, a reform that is believed to be able to increase efficiency in resources allocated to the LGs. The PBB and direct transfer of sub county funds are follow up reforms to the direct transfer of funds to schools and HCs which were implemented in the FYs 2013/14 and 2015/16 respectively. These reforms are, in part, among the efforts by government to improve service delivery and reduce corruption and generally reform the Finance Management in the Public sector.

To enhance these efforts by government, CSBAG monitors schools and health centres using the Participatory Budget Club model<sup>1</sup>. Head Teachers have for a long time complained that they did not receive the budgeted releases on time despite the announcement by the PS/ST 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) is also a concern. The concern is with the capacity<sup>2</sup> of these accountability institutions to check the actions of the head teachers and health centre in charges. 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. The inspection function at the LG level in the schools and HCs has also been observed to be weak and where it exists it's a check book exercise but

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<sup>1</sup> 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 to the district leadership.

<sup>2</sup> SMC and HUMC members are not required to have any academic qualification or even basic read or writing skills.

with no positive impact on quality of health and learning outcomes in the communities. WASH facilities at the UPE schools and HCs are inadequate and thus to ensure that government financing results into the desired change, CSBAG monitors its effectiveness. The performance of UPE schools at the P.7 level was also interrogated to ascertain the learning outcome for UPE government expenditure.

It's against this background that CSBAG under took, at the end of Q1 FY 2016/17 a Public Finance Management systems check 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.

### **1.1 General Objective**

To assess the effectiveness of government expenditure on in UPE schools and HCs in selected districts to address the needs and aspirations of all Ugandans especially the poor and disadvantaged.

### **1.2 Specific Objectives**

- To assess the functionality of WASH points<sup>3</sup> at schools and HCs
- To assess the timeliness of receipt of funds by selected primary schools and health centres visited.
- To assess the adequacy of staffing at the schools and health centres visited
- To assess the functionality of the supervision function in the schools and health centres visited.

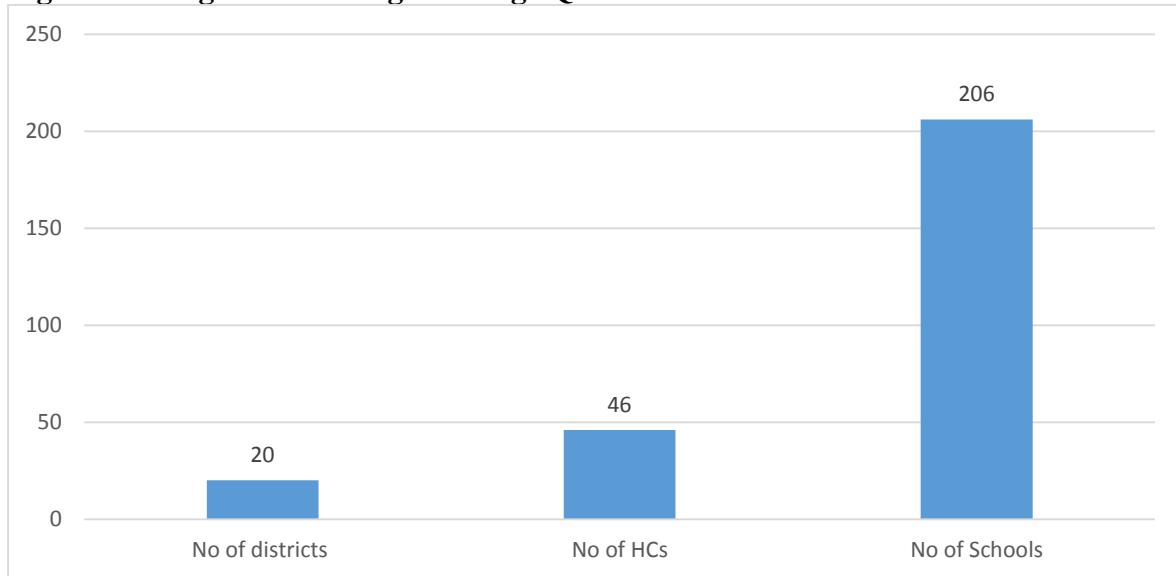
### **1.3 Scope of the study**

During the Q1 FY 2016/17 budget monitoring exercise, a total of 20 districts, 66 Sub Counties, 8 Town Councils, 3 Municipal Councils and 206 UPE schools and 46 health centres were visited.

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<sup>3</sup> Water points, latrines

**Figure 1: Budget Monitoring Coverage Q1 FY 2016/17**



*Source: Civil society Budget Advocacy Group*

#### **1.4 Methodology**

The districts in which the Q1 FY 2016/17 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 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 previous quarter budget monitoring exercise are reviewed and used to collect data for the next quarter. 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 October 2016. The collected data was analysed with the use of statistical packages like SPSS for Windows and Excel from which descriptive statistics, were derived.

#### **1.5 Challenges**

During the conduct of the Q1 FY 2016/17 budget monitoring report, there were several challenges that were faced and these included;

The head teachers and in-charges were sceptical about the need to give us information regarding their institutions financing and management. Some refused to give the data collectors' information due to absence of reference letters from leadership either at Local Governments or National level.



There was also a challenge of insufficient resources to facilitate data collection in all the districts where the exercise took place. Whereas these challenges are not unique to the Q1 FY 2016/17, we continue to strategize on how to resolve them.

### **1.6 Quality Assurance**

For each monitoring tool that was filled, supporting documents like institutions bank statements and minutes of management committee meetings were attached as evidence. All data that was collected on tools and lacked the requisite evidence were excluded in the compilation of this report. In the Q1 FY 2016/17 budget monitoring exercise, out of the 331 UPE schools visited, data from 206 schools was considered for compiling the report, while from 71 HCs visited, data from only 44 was considered for compiling the report. This highlights our commitment towards providing undisputed evidence to inform decision making at all levels.

## 2.0 FINDINGS

This section compiles the findings from the Q1 FY 2016/17 budget monitoring exercise. The findings are categorised by sector into the Health and Education sectors.

### 2.1 Health findings

46 HCs were used to compile this section of the report covering 1 District Hospital, 32 HC IIs, 12 HC IIIs and 1 HC IV. Eleven (11) districts were considered for this exercise and these included Sheema, Amuria, Soroti, Mubende, Kibuku, Nwoya, Kagadi, Oyam, Iganga, Kapchorwa and Kanungu. During Q1 FY 2016/17, a total of 73,703 OPD and 5,243 Inpatients attendances were recorded from all the HCs and Hospital that were monitored.

It's important to note that one of PFM reforms on displaying budget information Key was found to be 76% of the HCs monitored.

#### 2.1.1 Timelines for receipt of funds at HCs

56.5% of the funds were received on the 7<sup>th</sup> September 2016 and 41.3% by 8<sup>th</sup> September 2016. However, it was noted that funds are meant to be released by the 10<sup>th</sup> day of the first month into the quarter (July 2016) were all released and received in last month of the quarter (September 2016). Table 1 below gives the break down on the dates on which the funds were received.

**Table 1: Timeliness of receipt of funds by HCs in Q1 FY 2016/17**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	07.9.2016	26	56.5	56.5	56.5
	08.9.2016	19	41.3	41.3	97.8
	09.9.2016	1	2.2	2.2	100.0
	Total	46	100.0	100.0	

*Source: CSBAG calculations & Computations*

Consultation from the relevant MDAs on the cause of this anomaly revealed that the gap was at the MoH due to their inability to submit the relevant documentation to enable timely release of funds to HCs.

#### Recommendation

- MoFPED should caution the MoH for delays in submitting the required documentation for release of funds to HCs.

### 2.1.2 Status of selected health service delivery indicators

The findings from the monitoring visits indicated that from all the 44 Health Centres that were visited, 6882 children were immunised with pentavalent vaccine, and 1,392 live births and 124 still births were recorded. Shuuku HC IV in Sheema district had 123 live births recorded and 3 delivery beds and no record of still births, Kiyuni HC II in Mubende district recorded 120 Live birth, 94 still births and 4 delivery beds. In Nwoya district, Amaka HC III had only 32 deliveries conducted but with 4 delivery beds yet in Oyam, Adyegi HC II had 81 delivery during the quarter, no deaths recorded but with only one delivery bed.

From these findings, the NDP II target on infant mortality of 4.4% of 1000 live birth by 2020 is a far off from the situation in Mubende at Kiyuni HC II where infant mortality is at 78.3%. During the monitoring, it was also revealed that in Masindi Hospital, there were 1010 live births and 27 death recorded between July and September 2016 and had three delivery beds. This performance is better than the NDP II set for 2020 even when Masindi Hospital had fewer delivery beds than Kiyuni HC II. This finding points other factors besides delivery beds that will deliver the NDP II target on infant mortality. The staffing question comes into play and in a critical way.

**Table 2: Live and still births from 42 HCs during Q1 FY 2016/17**

	N	Minimum	Maximum	Sum	Std. Deviation
Number of live deliveries	43	0	1010	1392	155.288
Number of still deliveries	42	0	94	124	14.983
Number of delivery beds at the facility	43	0	14	28	2.277
Valid N (listwise)	42				

*Source: CSBAG compilations and computations*

### Recommendation

#### 2.1.3 Availability of health workers

From HCs visited, the ceiling for medical staff was 173 of which 118 positions were filled, a 32% staffing gap. Only 50 were present at their duty stations at the time of monitoring pointing to high absenteeism on top of such a big staffing gap. In relation to the patients (both OPD and In Patients) medical worker ratio, the medical worker to patient ratio is 1: 1,578 in contrast to the World Health Organisation of 1:434. Closely related to this is the infant mortality that was

revealed in 2.1.2 where there was more death in facilities that had more delivery bed. In Kiyuni HC II, Mubende district, with a patient load of 4500 patients during the quarter (July 2016 – September 2016), only eight medical staff were present at the time of monitoring, translating into a medical worker to patient ratio of 1:562. In Oyam district, Adyegi HC II in Ader sub county, in which 82 deliver were conducted on one deliver bed, had a medical worker to patient ratio of 1: 842. Mawujo HC II in Kigando sub county, in Mubende district, had medical worker to patient ratio of 1: 2100.

### **Recommendation**

- As government plans to phase out HC II, the available staff should be distributed in the existing in an equitable manner but on a case by case basis, factors like population of service for HC can be factored in to determine the actual staffing level.

### **2.1.4 Supply of drugs at health facilities**

Out of the 46 HCs that were sampled, 80.4% had received consignment of drugs by the time of monitoring. The other 19.6% (8) had not received drugs from the National Medical Stores.

**Table 3: Whether the HC receives a medical supply consignment**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	37	80.4	80.4	80.4
	No	9	19.6	19.6	100.0
	Total	46	100.0	100.0	

*Source: CSBAG compilation and computations*

## **2.2 Education sector findings**

206 UPE schools were visited in 16 districts.

From the monitoring, 5.8% of the schools had mixed toilets for the boys and girls, 80% of the schools had no functional water points, 92.7% had displayed budget information on the notice boards. 99.5% of the school shad functional School Management Committees.

### **3.0 General Observations and recommendations**

- The funding provided to educate the Ugandan child is inadequate. As such a new study to ascertain the financing level to educate a child is done as we work towards achieving it as way to enhance the learning outcomes.
- It was observed that schools took up to one month from the date when funds were credited onto their school accounts to with draw the money. Some of the concerned are not aware when the money is credited. MoFPED should have a mechanism to inform school Head Teachers that the respective schools accounts have been credited.
- As government plans to phase out HC IIs the existing HC III need to be revamped as converting some of the HC IIs to HC III might not be feasible.

### **4.0 Conclusion**

With the enactment of the PFM Act 2015, the management of public funds, especially at the Local Governments 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. CSBAG and its partners shall continue to prioritise the monitoring of service delivery and accountability of public funds with a view to have people centred budgets that dignify humanity.