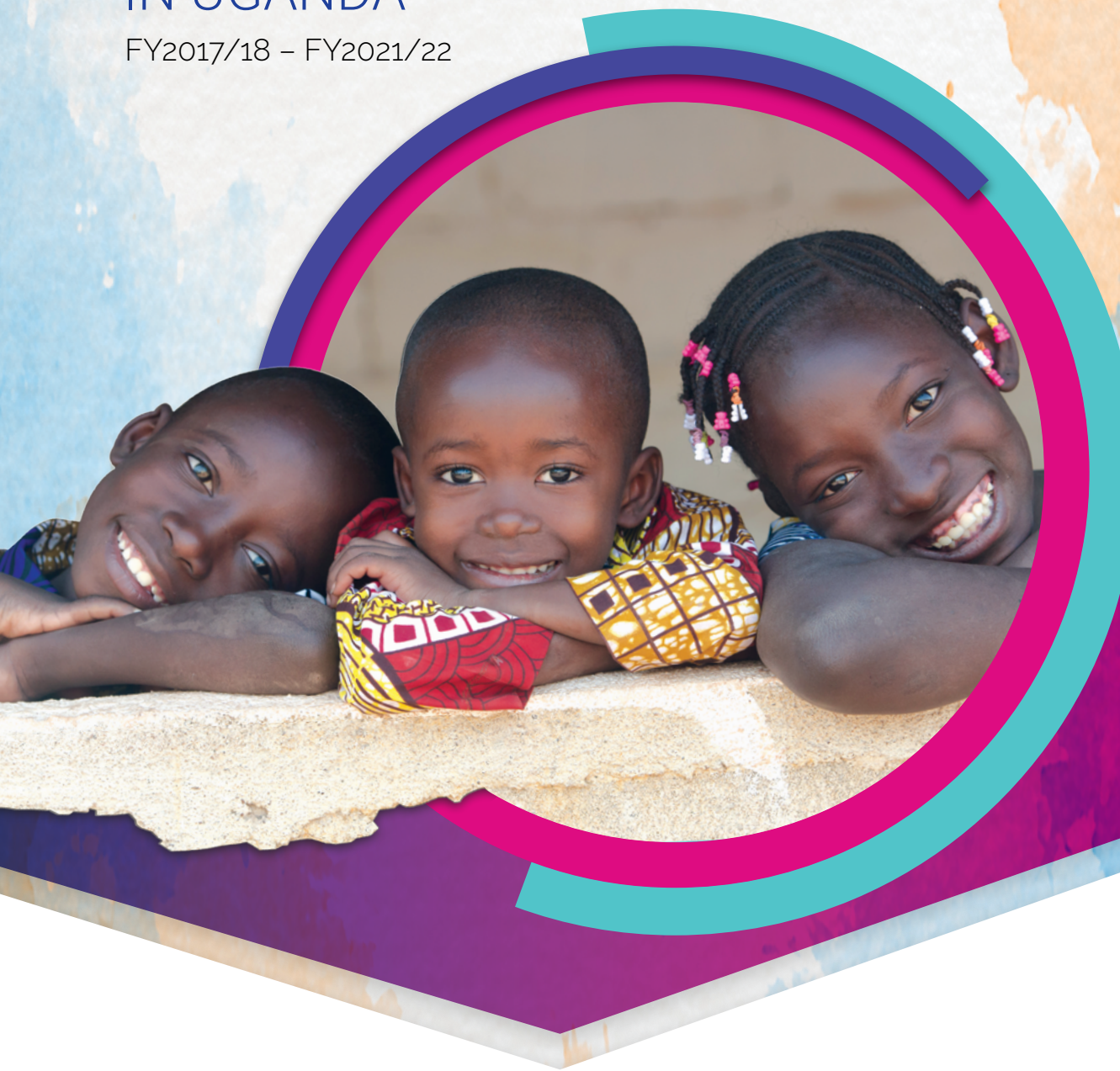
BUDGET ANALYSIS FOR **CHILD PROTECTION** IN UGANDA

FY2017/18 – FY2021/22



AfriChild
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ChildFund Uganda

About AFRICHILD

AfriChild Centre is a multi and inter disciplinary research Centre based at Makerere University in Kampala-Uganda. Since its inception, The Centre has positioned itself as a frontier of innovative child focused research, with the aim of catalysing relevant policy and practices, to improve the wellbeing of children in Uganda and the region. AfriChild Centre does this through a rigorous systematic process of scientific research, analysis, and knowledge development. The Centre also seeks to deepen the quality of evaluative research and effectiveness measurement of child wellbeing interventions, in-line with ensuing global discourse among child rights activists and child well-being actors.

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About CHILDFUND

ChildFund International is a nonprofit organisation working toward a world where every child is free to live at their fullest potential, no matter where they're from or what challenges they face. ChildFund is committed to supporting deprived, excluded, and vulnerable children to have the capacity to improve their lives and opportunities to become young adults, parents and leaders who bring lasting and positive change to their communities. In Uganda, ChildFund works in 34 districts with 9 implementing partners.

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Recommended Citation

The AfriChild Centre, Makerere University, ChildFund International. 2022.
Budget Analysis for Child Protection in Uganda, FY2017/18 – FY2021/22

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Acknowledgements

Drafting of this Budget Analysis for Child Protection in Uganda was led by: Prof. Narathius Asingwire from the of Department of Social Work and Social Administration at Makerere University. Additional contributors included Mr Joseph Kiwanuka and David Babishahura from the Social Economic Data Center; Timothy Opobo, Clare Ahabwe Bangirana, Clinton Twena Tumanye, Linda Kairaba and Maria Ndibalekera from the team at the AfriChild Centre; Mr Moses Otai, Lydia Jean Akite, Walter Okello from ChildFund International, Uganda Country Office.

Production: Thanks to Luciano Kaweesa for designing the document.

List of Acronyms

ACDOs	-	Assistant Community Development Officers
AIA	-	Aid in Appropriation
BCC	-	Budget Call Circular
BFP	-	Budget Framework Paper
Bn	-	Billions
BVA	-	Budget Versus Actuals
CAO	-	Chief Administrative Officer
CBS	-	Community Based Services
CBSD	-	Community-Based Services Department
CDO	-	Community Development Officer
CFO	-	Chief Finance Officer
CPCs	-	Child Protection Committees
CSOs	-	Civil Society Organisations
CVA	-	Citizen Voice Action
DCDO	-	District Community Development Officers
DO	-	Development Objective
DSP	-	Directorate of Social Protection
FGD	-	Focus Group Discussion
FY	-	Fiscal Year
HLGs	-	Higher Local Governments
INGOs	-	International Non-Governmental Organisations
IPFs	-	Indicative Planning Figures
IPs	-	Implementing Partners
JLOS	-	Justice, Law and Order Sector
KII	-	Key Informant Interview
LC1	-	Local Council One
LG	-	Local Government
LGBFPs	-	Local Governments Budget Framework Papers
LLGs	-	Lower Local Governments
LRR	-	Locally Raised Revenue
MDA	-	Ministry, Department and Agency
MFPED	-	Ministry of Finance, Planning and Economic Development
MGLSD	-	Ministry of Gender, Labour and Social Development
MIS	-	Management Information System
MJCA	-	Ministry of Justice and Constitutional Affairs
MTEF	-	Mid-Term Expenditure Framework
NCA	-	National Children Authority
NDP	-	National Development Plan
NGO	-	Non-Governmental Organisation
OVC	-	Orphans and Vulnerable Children
PWO	-	Probation and Welfare Officer
SACAO	-	Senior Assistant Chief Administrative Officers
SAGE	-	Social Assistance Grant for Empowerment
SDSP	-	Social Development Sector Plan
SEDC	-	Socio-Economic Data Centre
UGX	-	Uganda Shillings
TPO	-	Transcultural Psychosocial Organisation
UNICEF	-	United Nations Children's Fund
URA	-	Uganda Revenue Authority
YLP	-	Youth Livelihood Programme



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Operational Definitions

Child Protection: - "Any effort to prevent and to respond to violence, protection, exploitation, neglect and abuse of children, as defined by article 19 of the UN Convention on the Rights of the Child"

The Budget of Government: - A statement of the revenues expected to be collected over the next 12 months or an estimate of national income and expenditure for a given fiscal year. It is a mechanism for allocation of the country's revenue among the different needs and priorities.

Government Revenue: - Both domestic and foreign/external financing where domestic revenue comprises of tax and non-tax revenue, while foreign funds are loans from multilateral agencies and grants from bilateral development partners to government.



Executive Summary

Background and Methodology

AfriChild Centre in partnership with ChildFund International Country Office commissioned this Budget Analysis of the Child Protection in Uganda aimed to analyze Government of Uganda (GoU) national and sub-district level budget allocation trends i.e., disbursements and expenditure for the past five (5) Fiscal Years (FYs), FY2017/18 – FY2021/22. The study further aimed to highlight budget processes at national and sub-national levels, examine levels of participation of key stakeholders in child protection accountability and feedback on the budget. Children's issues most often receive less attention and are given low priority in national budgets. Ultimately, this study sought to generate evidence-based advocacy issues for increased budgetary allocation to the child protection sector.

The analysis utilized quantitative methods of extracting data on budget allocations and expenditure from Government budgets and performance reports. Qualitative methods were only employed to complement and explain quantitative data collected at national and sub-national levels. Four districts (Gulu, Katakwi, Busia and Wakiso) with ChildFund implementing partners (IPs) and Mbarara District without an IP were selected for sub-national coverage. Study participants included central and local government officials involved in government budget formulation, staff in child rights organizations and programs in the Child Protection Sector, parents or children caretakers and children.

Key Results

Child protection, which in this analysis was conceptualized as "*any effort to prevent and to respond to violence, protection, exploitation, neglect and abuse of children, as defined by article 19 of the UN Convention on the Rights of the Child" is* anchored in the country's overarching policy and planning frameworks. These include the National Development Plan (NDP), the Social Development Sector Plans (SDSPs) and Sector Budget Framework Papers (SBFPs). Promotion and protection of the rights of children from abuse, neglect and exploitation is specifically articulated as one of the six (6) interventions, under Thematic Area 3 – "Social Protection" in the SDSP. Child protection is one of the Ministry of Gender, Labour and Social Development (MGLSD) listed spending priority areas. Its activities of focus are elaborated in the Ministry's Medium-Term Plan (MTP) for the period FY2018/19-2022/23, and receives budget allocations from the government resource envelope under the "*Youth and Children Affairs sub-programme*".

Study findings reveal that the allocation for the past five (5) FYs, has been low. For the five years of this analysis the budgetary allocations have been characterized by a fluctuating trend and hence affecting government's commitment to implement child protection interventions. An analysis of the government budgets for the last five (5) FYs (FY2017/18 – 2021/22) reveals that the "*Youth and Children Affairs"* sub-programme budget, staff salaries not inclusive, nearly doubled for the first 3 FYs from UGX3.77b in FY2017/18 to UGX6.06b and UGX6.36b in FY2018/19 and FY2019/20 respectively. For the subsequent 2 FYs there was a dramatic drop/decrease of UGX 1.855b (i.e., 29.2%)—from UGX6.36b in FY 2019/20 to UGX4.505b in FY 2020/21 as can be seen in the summary table below.

Billion Uganda Shillings	FY2017/18	FY2018/19	FY2019/20	FY2020/21	FY2021/22
MGLSD MTEF projections	3.772	3.772	4.553	5.192	6.16
Amount allocated/approved budget	3.77	6.06	6.37	4.15	4.53
Amount released	4.00	6.57	5.85	4.14	2.21[1]
Amount spent	4.00	6.56	5.29	4.14	2.14
Amount spent as % of total released	100.0%	99.8%	90.4%	100.0%	96.8%

The fluctuations are partly attributed to the COVID-19 pandemic which has affected government's revenue generation abilities, and the low level of appreciation of child protection. The FY2017/18 MGLSD Medium-Term Expenditure Framework (MTEF) had projected that in FY2021/22, the "*Youth and Children Affairs*" sub-programme would be getting UGX 6.16b, but only UGX 4.527b was allocated and approved. While the Child Protection budget allocation reduced presumably due to COVID-19, budget allocations for other sub-programmes such as "*Disability and Elderly*" increased. In this current FY2021/22, Disability and Elderly was allocated nearly 30-times the budget for Child Protection.

1 The release for FY2021/22 is for 2 Quarters only



Billion Uganda shillings	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
03 Disability and Elderly	0.702	16.743	35.510	67.274	69.803	133.074
05 Youth and Children Affairs	4.644	3.772	6.060	6.360	4.505	4.527
1157 SAGE	13.921	0.000	0.000	0.000	0.000	0.000
12 Equity and Rights	0.000	0.234	0.220	0.262	0.253	0.240
1366 YLP	37.474	66.661	65.67	3.300	3.300	0.000
Total for programme 04	**56.741**	**87.410**	**107.46**	**77.2**	**77.86**	**137.841**

A review of the national budgets reveals substantial increase in the resource envelope over the past five FYs but not allocations to Child Protection. The proportional allocation of the budget to Child Protection as a percentage of the MGLSD budget shows a decreasing trend, while its share in the national budget has been oscillating at between 0.01% and 0.02%. Budget allocations to the SDS as a whole, over the years, have been less than 1% of the overall GoU resource envelope. Analysis of variance

in the releases and expenditure on Child Protection depicts a sector that has enjoyed a mix of both surplus and a deficit budget over the past five (5) FYs.

At the sub-national levels, the Child Protection Sector is largely dependent on the conditional grant (non-wage) received through central government transfers to Local Governments (LGs). Most districts have no significant locally raised revenue (LRR) while donor support is mostly in form of off-budget support. The conditional grant (CG) received by districts is limited and fluctuates as is the case at national level i.e., in MGLSD. The Community-Based Services Department (CBSD) where the CG is channeled is not limited to Child Protection, but rather shared among the nine (9) units including the Probation and Welfare Office (PWO), which is allocated 10%. In the five (5) districts visited, the trend in allocation for the past five (5) FYs was fluctuating for Wakiso and Mbarara, static in Busia, while Katakwi and Gulu recorded a trend of declining allocations.

Budget allocations and public spending on child protection services are influenced majorly by the budget ceilings set by Ministry of Finance, Planning and Economic Development (MFPED) and absence of costed plans/business case that shows money needed to protect a child. Whereas MFPED attributes small allocations to the impact of COVID-19 and competing national priorities, implementers and children rights organization attribute it to limited appreciation of the child protection sector by MFPED and districts. Lack of national performance indicators for Child Protection and absence of costed plans indicating cost required to protect a child were revealed as contributory factors to the meagre budget allocations to Child Protection.

Appraisal of the government budget process revealed a well-structured process that enlists participation of all stakeholders starting with the smallest administrative unit i.e., Local Council One (LC1) but guided by instructions from MFPED and existing five-year development plans at sub-national levels. Several stakeholders including CSOs attend budget conferences, although their input is not of much consequence since standards and ceilings are already set by MFPED in the IPFs and BCC. Major gaps identified in the budget process include timing of the budget conferences; budget conferences are convened when budget ceilings have already been determined and allocations done. Planning of interventions by government departments is done to fit into available resources communicated in the IPFs and BCC as opposed to the need. Thus, stakeholders and particularly CSOs are limited to making suggestions, which sub-national governments are not obliged to adopt. Further, decisions on priority areas are not made in the budget conferences but by the respective budget desks at national, district and sub-county levels. Results also reveal that whereas child protection issues are identified among the community needs, their inclusion in the higher local governments (HLGs) and lower local governments (LLGs) costed plans is constrained by limited appreciation of the importance of child protection by both political and technical staff on the budget desk, and the small resource envelope. Consequently, the momentum/demand for child protection is not sustained through to the highest decision-makers.

Recommendations and Advocacy Issues

The recommendations in here serve as budgetary evidence-based advocacy issues and do provide key entry points for increasing government budget allocation and public spending to the Child Protection Sector:

- There is need for a comprehensive costed plan for child protection. Provision of child protection activities/services required at all levels i.e., national, HLGs and LLGs needs to be costed to show the need and the gap when compared with current budget allocations and projections.
- ChildFund and partners in the Joining Forces Alliance should develop a business case for increased government investment in child protection clearly indicating the expected returns or impact on crime and social development in the country.
- Review, adapt and popularize the World Vision Uganda's child protection indicators of success
- There is need to sensitize all policy-makers and stakeholders in the budget process on the shared meaning of or the elements of Child Protection.
- ChildFund and partners in the Joining Forces Alliance need to design and support a campaign targeting all district political and technical leaders to appreciate their role in Child Protection.
- With support from partners, MGLSD and District Local Governments should, to the extent possible, develop clear/measurable indicators of Child Protection.
- There is urgent need for lobbying Cabinet, MFPED and political leaders at the highest level to include Child Protection among the country's top priorities that attract adequate budget allocations
- Advocate for creation of a Conditional Grant for Child Protection as part of the central government transfers to LGs
- Advocate for recruitment to fill all positions of Probation and Welfare Officers in all districts and also expand the structure to have more than one position.
- Consider expanding this study to several other districts in all regions to obtain a more comprehensive picture of budget allocations and expenditure in the area of CP at LG levels.

> The proportional allocation of the budget to Child Protection as a percentage of the MGLSD budget shows a decreasing trend, while its share in the national budget has been oscillating at between **0.01%** and **0.02%.**



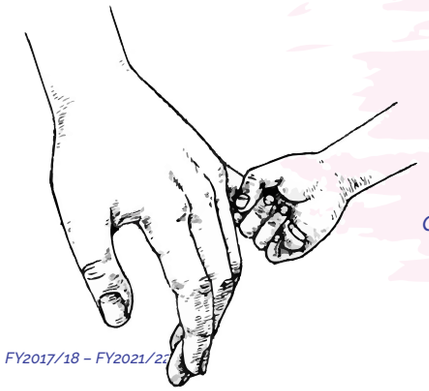
1.0 Introduction

1.1 Background and Rationale for the Budget Analysis Study

ChildFund International Uganda Country Office has prioritized advocacy in the area of child protection as a strategic intervention that will contribute to the well-being of children in the country especially as it relates to ***violence, abuse and neglect***. The overall goal of its Advocacy Plan is to increase budgetary allocation to the Child Protection Sector at national and district level for effective policy and legislative implementation. To attain this goal, it is imperative that the status of government funding towards Child Protection Sector is known. Consequently, the AfriChild Centre in partnership with ChildFund International supported this undertaking of a Budget Analysis of the Child Protection Sector (CPS) in Uganda to ascertain the level of funding and gaps therein to the sector.

Government budgets play a central role in its response to key challenges affecting the population. The government budgets, which are derived from citizens' expenditure and earnings reflect the priorities of the government. Most of these budgets are derived from citizens' expenditures and earnings. Although the budgets are derived from citizens' expenditure and earning, the vulnerable poor and low-income citizens are the most dependent on government programmes financed through the budget. It is for this reason that citizens individually and collectively understand government budgets and have access to information that can allow them to hold the governments accountable vis-a-vis utilization of public funds on citizens including children.

Government is thus obligated to fulfill the rights of children, as well as to play regulatory and oversight roles to ensure non-state actors' compliance with laws and regulations governing the protection of children. Children's issues most often receive less attention and are given low priority in the national budgets. More importantly, even when adequate money is allocated to the children's sector, it ends up delivering less than is expected or all the budgeted amounts for the sector are not released. To this end, this analysis provides budget allocation trends (disbursement and expenditure) over the past five (5) fiscal years (FYs)—2017/18-2021/22, accountability for resources disbursed and funding gaps for the sector vis-à-vis government commitment as provided in key national and international documents; the third National Development Plan (NDP) and National Budget Framework Papers (NBFPs).



Government is obligated to fulfill the rights of children, as well as to play regulatory and oversight roles to ensure non-state actors' compliance with laws and regulations governing the protection of children.

1.2 Purpose and Specific Objectives of the Study

1.2.1 Purpose of the study

The overall purpose of this study was to analyze the national and district level budget allocation, expenditure and disbursement to child protection structures for the FYs 2017/18, 2018/19, 2019/20, 2020/2021 and 2021/2022 in order to generate evidence for advocacy. The study is further meant generate recommendations to guide effective advocacy[2] strategies that seek more commitment from the government, holding it accountable, and ensuring increased effectiveness and transparency in the use of the allocated funds.

1.2.2 Specific objectives

Specifically, the study sought:



2 In this study, child budget advocacy is understood as deliberate and strategic actions by non-state actors to inform the process and outcomes of budgeting in order to make government budgets responsive to all children.

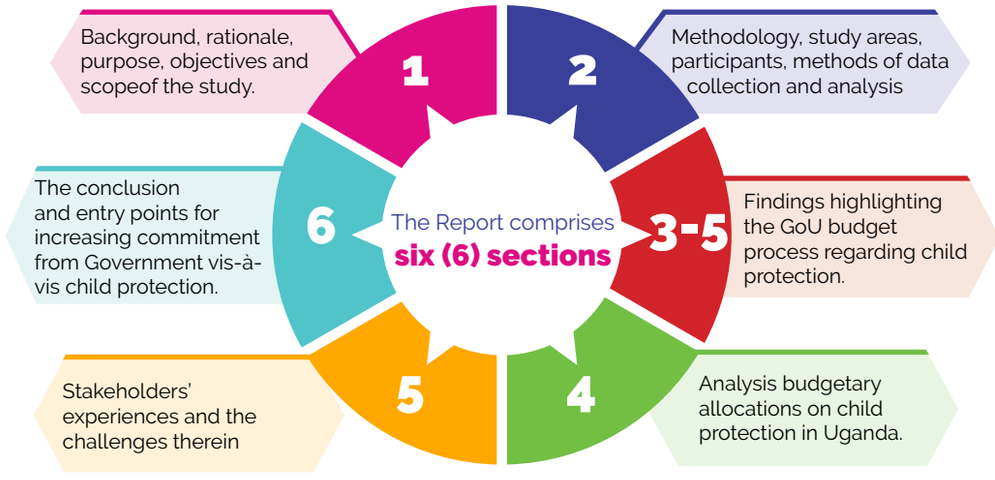
1.3 Scope of the Budget Analysis

There are several child protection interventions by other sectors apart from MGLSD e.g., education, health, internal affairs sectors, but for purposes of extracting budget figures for the last 5 FYs, this budget analysis study is primarily focused on MGLSD at the national level and its replica departments at sub-national levels.

Child protection, in this analysis was conceptualized as "*any effort to prevent and to respond to violence, protection, exploitation, neglect and abuse of children, as defined by article 19 of the UN Convention on the Rights of the Child".*

1.4 The Layout of the Report

This report comprises six (6) sections, the first section presents the background of the study, rationale for undertaking the study, purpose and specific objectives of the study as well as the scope/conceptual framework that guided the analysis. Section 2 presets the methodology used, study areas and participants, the methods of data collection used and how data was analysed. Sections 3-5 present the findings of the study highlighting the Government of Uganda budget process both at national and sub-national levels and its inherent gaps that constrain effective planning for child protection in section 3. Section 4 presents an analysis of the trends in budgetary allocations and public spending on child protection in Uganda at national and sub-national levels for the past five (5) fiscal years, and the key factors influencing the allocations and expenditure on child protection services. Section 5 presents stakeholders' experiences of participating in the government budget process and the challenges therein while section 6 is the conclusion and a list of key entry points that can inform the framing of the advocacy issues for increasing commitment from Government vis-à-vis child protection in Uganda.





2.0 Methodology

2.1 Study Design

This study of Budget Analysis for the CPS utilized a mixed methods design, but predominantly employed quantitative methods involving extraction of data on budget allocations and expenditure from Government budgets and performance reports. Qualitative methods were mostly used to collect data on levels of participation of the various stakeholders in the government budget process. A desk review was undertaken to enable documentation of the Government Budget Process, which is a precursor to further understanding and appreciating of the key results of this study.

2.2 Study Areas

This study was conducted at both national and sub-national levels from selected districts; four (4) districts with implementing partners (IPs) of ChildFund and one (1) with no ChildFund IPs. See Table 1.

Table 1: Districts visited during data collection

Districts visited	ChildFund Implementing Partner in the district	Districts where ChildFund IPs operate
Gulu	Acholi Child and Family Program	Gulu, Kitgum, Agago
	Masindi Child Development Federation	Masindi, Kiryandongo
Katakwi	Partners for Children Worldwide	Soroti, Katakwi, Amuria, Serere, Kaberamaido, Kapelebyong
Busia	Busia Area Community Development Federation	Busia
Wakiso	Kampala Area Federation of Communities	Kampala, Wakiso
Mbarara	No ChildFund IP in district	

The criteria for selection of the study districts were primarily regional representation and existence of notable threats to children's rights.

2.3 Study Participants

Participants in this study comprised both primary and secondary stakeholders directly or indirectly involved in the government budget process at both national and sub-national levels. At the national level, participants included policy-makers, legislators and staff from Government Ministries, Departments and Agencies (MDAs) and international non-governmental organisations. See Table 2.

Table 2: Selected MDAs and INGOs

Government MDAs	INGOs
• Ministry of Finance, Planning and Economic Development (MFPED) • *Directorate of Social Protection, MGLSD* • *Department of Youth and Children Affairs* • *Child Protection Working Group of MGLSD*	• UNICEF • Plan International • ChildFund • World Vision • Joining Forces Alliance • Save the Children • Terre des Hommes (Tdh) • SOS • USAID

At the sub-national levels, participants included Chief Administrative Officers (CAOs), District Planners, Chief Finance Officers (CFOs), District Community Development Officers (DCDO), Probation and Welfare Officers (PWOs), Senior Assistant Chief Administrative Officers (SACAO), ACDOs and sub-accountants.

In the communities, data on participation in the budget process was collected from children both in and out of school, and parents/caretakers of children. Staff of the ChildFund IPs in the four (4) districts of Wakiso, Gulu, Busia and Katakwi were also engaged to share their experiences on the government budget process.

2.4 Methods of Data Collection and Analysis

All quantitative data was extracted from documents using a document review checklist while qualitative data on level of participation in the budget process was collected through key informant interviews (KIIs) and Focus Group Discussions (FGDs). All KIIs and FGDs were transcribed and typed in Ms. Word to form transcripts.

Analysis of quantitative data was done using Ms. Excel. All data on budget allocations and public spending extracted from approved budgets and Quarter 4 Performance Reports was typed into excel and used to generate tables, graphs and histograms. Analysis of qualitative data, on the other hand, followed the thematic and content approaches. All results were triangulated to produce this report.

2.5 Ethical Considerations

Execution of this study followed a strict observation of all provisions of the AfriChild Child Safeguarding Policy, adhering to all principles and provisions of the Policy. In addition, during data collection, all necessary steps to ensure compliance to proper ethical procedures such as obtaining informed consent and assent for children as well as confidentiality were undertaken.

2.6 Challenges Experienced

Approved budgets and detailed costed workplans detailing child protection interventions implemented for the past five (5) FYs were not readily available in some of the districts and sub-counties visited. Their absence was attributed, partly, to poor record keeping particularly in the Probation and Welfare Department and staff transfers.

Low enthusiasm especially at the sub-county levels. Some staff were reluctant to participate in the study suspecting it to be an audit. But the purpose of the study was explained and fear allayed.



3.0 National Planning Frameworks and Budget Process In Uganda

3.1 Overview

One of the objectives of this study was to assess the budget processes at national and district level with a view of identifying major gaps in these processes in relation to child protection financing. Drawing from secondary sources i.e., Government documents and interviews with stakeholders, this Section presents the national budget process in Uganda and the inherent gaps that constrain effective planning for child protection interventions in Uganda.

3.2 National Planning Frameworks and Sector Goals and Priorities

The overarching national planning framework in Uganda is the National Development Plan (NDP) that Government Budget seek to operationalise. The participation of citizens in the development of the NDP epitomizes their involvement in the budget processes. The period under review for this Budget Analysis for the Child Protection Sector falls partly under the Second National Development Plan (NDP II) 2015/16-2019/20 and NDP III 2020/21-2024/25. NDP II had four (4) Development Objectives (DO) with DO 3, namely "enhancing human capital development" corresponding to Objective 6 of SDSP 2015/16–2019/20 on "*promotion of rights, gender equality and women's empowerment in the development process*" which covers issues of social protection. Therefore, since development of the SDS Plan was guided by the Uganda Vision 2040 and the NDP II priorities, it can be noted that Child Protection is largely considered to be among the country's priorities. NDP III under DO 4 is similarly in the same line i.e., "*enhancing productivity and the social wellbeing of the population*".

At the Sectoral level, development objectives in the NDP are operationalized in Social Development Sector Plans which forms the basis for developing programme actions plans and budgets. For the period under review for this budget analysis, DO in NDP II & NDP III are operationalized in the Social Development Sector Plan (SDSP) 2015/16 – 2019/20 as articulated in the goal. The SDS Plan 2015/16 -2019/20 goal was "*To promote labour productivity, employment,* ***protect rights of vulnerable*** *and empower marginalised groups for gender-responsive development*".

Child protection is well articulated under Priority Area 2 of the SDS priorities for 2015/16 – 2019/20. It is stated that over the plan period, the sector would among others, focus on "***Expanding social protection services to vulnerable groups***" through promotion and strengthening of policies, systems and structures for social protection. Promotion of rights of children would be emphasized. Similarly, provision of protection services to orphans and other vulnerable children as well as prevention of child abuse, trafficking, sacrifice, teenage pregnancy and child marriages would be emphasized. Further, promotion and protection of the rights of children from abuse, neglect and exploitation was specifically articulated as one of the 6 interventions, under Thematic Area 3 – Social Protection, to be pursued over the plan period (MGLSD – SDSP 2016). Therefore, child protection is well articulated in the Social Sector Strategic Investment Plans.



3.3 Government Budget Process and Cycle

Government budget is developed at various levels and goes through multiple stages, the most significant being the Budget Framework, the Draft Budget and the Approved Budget. The process of development is cyclic in nature, involving various stakeholders depending on the level. In Uganda, there are two (2) levels of government budget, namely, the central government and the local government budget.

3.3.1 Central Government Budget Process

According to the budget cycle, the budget process starts in September each year and has seven (7) key stages. Preparation of the budget of Government commences with determining of the resource envelope. The resource envelope is determined by the Directorate of Economic Affairs in MFPED in consultation with Uganda Revenue Authority (URA) and Bank of Uganda by looking at the projected domestic revenue and external financing. After determining the resource envelope, broad allocation of the resources between sectors of government and the setting of sector ceilings is undertaken. MFPED uses these broad allocations and the set sector ceilings to prepare the indicative Medium-Term Expenditure Framework (MTEF). In October, MFPED sends out the first Budget Call Circular (BCC) to the 16 Government Sectors to enable them start preparation of their Budget Framework Papers (BFPs).

The Sectors work between October and March of every year to prepare and submit their BFPs. These BFPs from sectors are inclusive of indicative figures of the planned Central Government Transfers to Local Governments. MFPED, then uses these BFPs to prepare the National BFP. Revisions to the sector budget ceilings are undertaken in March when sectors submit their BFPs, then in May after receiving comments from Parliament on the National BFP and finally in June, just before the reading of the Budget Speech. Prior to sending the first BCC to the sectors, the indicative MTEF is presented to Cabinet in a retreat in October for discussion and approval. Within each sector, consultative meetings are held in December and inter-ministerial meetings in February to harmonize priorities and allocations before submitting the sector BFP to MFPED in March.

After sectors have submitted their BFPs, MFPED prepares the National BFP and presents it to Cabinet by 30th March for endorsement before it is submitted to Parliament. The law requires that the National BFP, which shows the 3-years macroeconomic plan and programmes of government as well as the indicative preliminary revenue and expenditure plans for the next FY, is laid before Parliament by 1st of April. After it is laid to Parliament, it is sent to Sessional Committees for discussions. In the Sessional Committees, consultations with the various government ministries and spending agencies as well the private sector, on the National BFP, are done between 1st and 25th April after which they prepare and submit their reports to the Parliamentary Budget Committee by the 25th of April. When consultations are complete, Parliament consolidates their recommendations and submit them to the President by the 1st of May for consideration.

The last stage in budget formulation is the preparation of the Budget Speech, which

takes place between 15th May and early June. The Minister of Finance, Planning and Economic Development (FPED) holds consultations with the President on the speech and it is during these consultations that the recommendations of Parliament are discussed. Once the President makes his input, a final Cabinet meeting is convened for the Minister to present the budget proposals for the next FY, the revenue measures and the draft budget speech for their endorsement. The Minister presents the Budget Speech at a seating of Parliament on 15th June.

The budget process is concluded with the passing of the Appropriation Bill into law by 30th September. Important to note, after the Budget Speech on 15th June, each Ministry is required to present a Ministerial Policy Statement to Parliament by 30th June detailing the planned expenditure and outputs for the coming FY. The Minister of FPED prepares the Vote on Account, after the Budget Speech, for Parliamentary Approval. This approval allows public spending of up to one-third of the budget before it is approved by Parliament. Final Parliamentary approval is done in September after the Sessional Committees have scrutinized, to their satisfaction, the Ministerial Policy Statements vis-à-vis the proposed budget allocations and the National BFP. It is after this, that the Minister seeks the appropriation and approval of the budget estimates through the Appropriation Bill. The Bill is also first sent to the Parliamentary Budget Committee for scrutiny before the Plenary discussion and its passing into law (MFPED 2009).

3.3.2 Local Government Budget Process

The budget process at local governments (LGs) like that of central government starts in September every year and ends in June. The process starts with a Regional Budget consultative workshop organized by MFPED and attended by the District Planner, political leaders and other heads of departments. In the workshop, MFPED communicates the government priorities to LGs and the Indicative Planning Figures (IPFs) for Central Government Transfers to LGs.

Preparation of LGBFPs commences in October on receipt of the first BCC communicating the ceilings for Central Government Transfers to LGs. The LGs hold a series of meetings between October and November to identify their budgeting priorities. Identification of the budgeting priorities starts with consultations at the lowest administrative unit i.e., Local Council One (LC1). Each LC1 prepares their list of community needs, in line with their sub-county development plan, and submits them to the Parish (LC2). At this level, a Parish Planning meeting is convened to scrutinize the needs forwarded by the villages to prepare a paper outlining the parish budgeting priorities. This is then forwarded to the sub-county which aggregates all the papers from the various parishes to form the sub-county budgeting priorities that are later presented to the Sub-county Budgeting Conference. The conference is attended by political leaders, opinion and religious leaders as well as CSOs operating in the sub-county. The priorities upheld by the sub-county budgeting conference are referred to the Technical Team to prepare the sub-county costed workplan that is laid before the Sub- County Council. After it is laid before Council, it is sent to the Sectoral Committees for scrutiny and endorsement. The outcome from the Sectoral Committees is presented to Council, which refers it to the Sub-county Finance Committee for further scrutiny. Once the Finance Committee approves, the costed work plan is returned to Council for discussion and approval of the budget estimates. The approved sub-county budget estimates are submitted to the district, which aggregates them to form part of the district budget estimates and plans.

A similar process as that undertaken at the sub-county level, is followed to produce the BFP for the District. The law requires that the budget estimates and plans are laid before the District Council by March. Consequently, the departments at the district level are expected to submit their draft workplans and budget estimates to the LG Budget Desk by December. In that month, LGBFP is compiled, discussed in a budget conference with full attendance of all stakeholders and submitted to MFPED. Between January and May, MFPED and the various sector line ministries review the LGBFPs and provide feedback to the LGs. The budget formulation process is concluded between May and June with an approval of the budget and workplans by the District Council.

3.4 Gaps in Government Budget Process affecting Child Protection

Analysis of the government budget process at all levels of government depicts a well-structured and highly participatory process albeit with inherent gaps that constrain effective planning for child protection. Some of the gaps identified include:

- Emphasis on use of MFPED instructions and existing five-year development plans to guide budget formulation at sub-national levels. Budget formulation is done in strict observation of the ceilings set by MFPED in the IPFs and BCC while priority areas to benefit from budget allocation are limited to the five-year rolling development plans and pledges made in the manifesto by the President during campaigns.
- Timing of the budget conferences; budget conferences are convened when budget ceilings have already been determined and allocations done. Planning of interventions by government departments is done to fit into available resources communicated in the IPFs and BCC as opposed to the need.
- Decisions on priority areas are not made in the budget conferences but by the respective budget desks at national, district and sub-county levels.
- Budget conferences at HLGs and LLGs are organized for government to communicate the planned interventions for the next FY not to identify priority areas against which resources should be allocated.
- Sectoral, HLG and LLG plans which are used to develop costed plans/draft budgets are shaped by the IPFs and BCC. This inadvertently leads to omission of costed plans for the desired situation.

4.0 Sector Priorities And Budget Trends For Fiscal Years 2017/18-2021/22

4.1 MGLSD Spending Priorities

A review of the Social Development Sector Budget Framework Papers (BFPs) FY2018/19-2022/23 reveals that Child Protection is among the key sector priorities covered under Strategic Objective 1 of the SDS Plan. The BFPs for FYs 2018/19-2022/23 outline activities for Child Protection under Programme 04– "*Social Protection for Vulnerable Groups"* of the MGLSD. MGLSD budgetary allocations for Child Protection are channeled through *Programme 04* and particularly the "*Youth and Children Affairs Sub-programme*". It has to be noted from the onset that all the budgetary allocations to the "*Youth and Children Affairs Sub-programme*" in the MGLSD budget are for the implementation of Child Protection activities.

A review of the MGLSD documents revealed evidence of the prioritization of Child Protection in the Medium-Term Plans of the Ministry for the period FY2018/19-2022/23. Interventions and activities for Child Protection for FY 2018/19-2022/23 include:



Data adduced from implementers of child protection activities both at the national and sub-national level opine that although child protection is listed as one of the priority areas in BFPs and the government budget, the government budgetary allocations to the Child Protection Sector are so meagre—reflecting a sector, which is not among top priorities.

> Government does not consider it a priority; where the government has priority is where the budget is allocated but when it comes to child protection it does not...the entire budget for child protection in my district is 6 million for a financial year and in each quarter, we get 1.7 million. Government does not prioritize child protection issues maybe they have a smaller effect to development. ...because you find a department like health, their operational budget for one quarter is 3 times bigger than the whole budget of the Community Based Services Department for a year (KII, Busia).

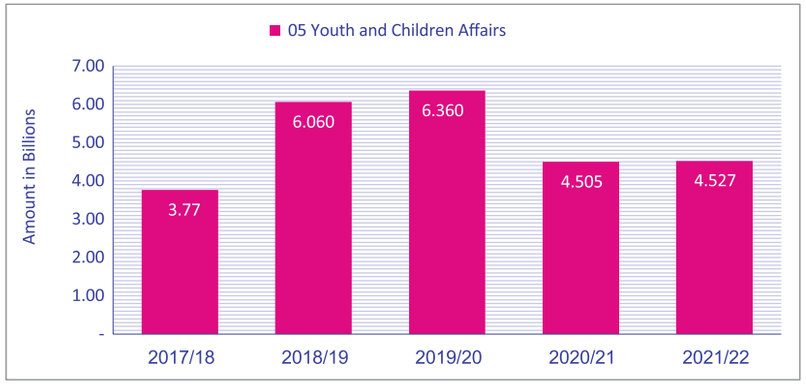
At a glance, the allocations to the sector as the subsequent sub-Sections show, over the years, have been less than 1% of the overall Government of Uganda resource envelope (available funds). For instance, in FY2018/19, Social Development Sector was allocated UGX 175.574b; approximately 0.8% of the overall Government of Uganda Resource envelope (i.e., UGX 21.853.19b). Of the UGX 175.574b, MGLSD which holds the mandate for Child Protection was allocated UGX 161.57b, the rest went to the Equal Opportunities Commission and Kampala Capital City Authority.

4.2 Budget Trends in the Child Protection Sector at National Level

4.2.1 Trends in budgetary allocations

An analysis of approved Government Budgets for FYs 2017/18 – 2021/22 reveals a fluctuating trend in the budgetary allocations to the Child Protection Sector. Data from MFPED shows that although the "*Youth and Children Affairs Sub-programme*" budget nearly doubled from UGX 3.77b in FY 2017/18 to UGX 6.06b and UGX 6.36b in FY 2018/19 and FY2019/20 respectively, there was a sharp decrease in the budgetary allocations to the Sub-programme in the FY 2020/21 by 29.2%, which is equivalent to UGX 1.855b—which denotes an allocation at a decreasing rate (see Figure 1).

Figure 1: Budget allocation trend in the youth and children affairs sub-programme



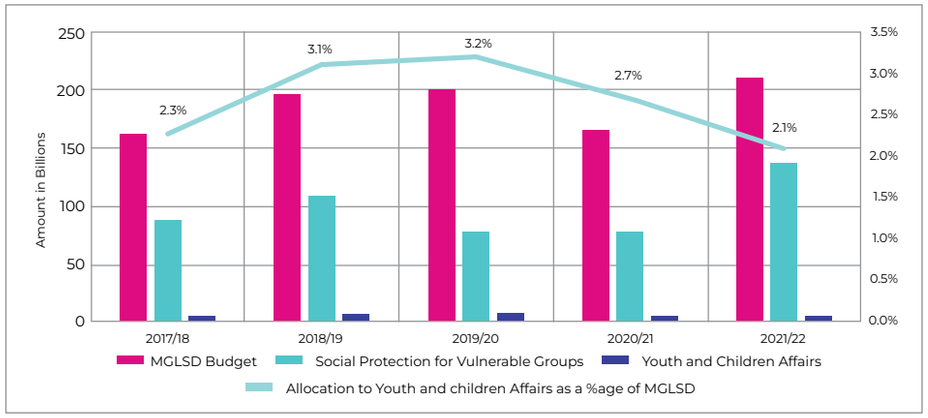
The budget cuts in FY2020/21 were partly attributed to COVID-19 according to some key informants.

> All sectors suffered budget cuts in FY2020/21 because of COVID-19 except the protected areas. There was a reduction in the resource envelope (KI, MFPED).

Comparison of the budget allocation for Child Protection with the overall MGLSD Budget shows that whereas the first two (2) FYs of the period under review were characterized by a sharp increase in allocations to the Youth and Children Affairs Sub-programme, the sub-programme's overall share in the total budget for Programme 04 remained small, in most instances, less than 5% of the MGLSD total budget. As a programme; "*Social Protection for Vulnerable Groups*" receives more than half the funds allocated to MGLSD, but the biggest portion goes to the Youth Livelihood Programme (YLP) and the Disability and Elderly Sub-programmes.

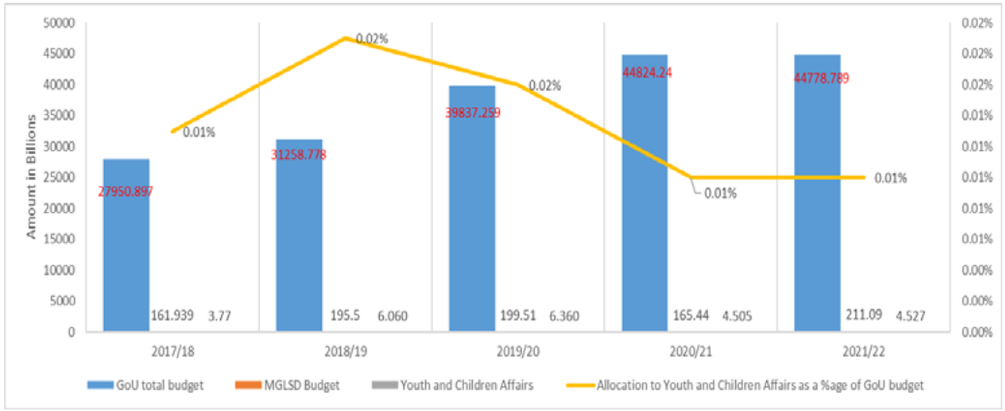
During the period under review, the proportional allocation of the budget to child protection as a percentage of the MGLSD budget indicates a decreasing trend. See Figure 2.

Figure 2: Child protection sector budget allocation trend as a % of MGLSD budget



The amount allocated to child protection as a percentage of the National Budget is even much smaller accounting for an insignificant proportion. Its share in the national budget has been oscillating at between 0.01% and 0.02% throughout the period under review (see Figure 3).

Figure 3: Child protection sector budget allocation trend as % of the National budget



An analysis of past expenditure outturns and medium-term projections by the MGLSD programmes shows that whereas the "*Social Protection for Vulnerable Groups*" Programme received the biggest budget allocation (i.e., approximately 54%) compared to other MGLSD programmes, the bulk of the budget was allocated to the YLP sub-programme, but not Child Protection (MFPED 2018). Similarly, a review of all Sector BFPs and budget performance reports, although they reveal an initial increase in allocations to the "Youth and Children Affairs" Sub-programme, still, its share in the total budget for Programme 04 remains small, and in most instances, less than 10% as shown in Table 3.

Table 3: MGLSD Programme 04 approved budgets for FY2017/18 – 2021/22

Billion Uganda shillings	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
03 Disability and Elderly	0.702	16.743	35.510	67.274	69.803	133.074
05 Youth and Children Affairs	4.644	3.772	6.060	6.360	4.505	4.527
1157 SAGE	13.921	0.000	0.000	0.000	0.000	0.000
12 Equity and Rights	0.000	0.234	0.220	0.262	0.253	0.240
1366 YLP	37.474	66.661	65.67	3.300	3.300	0.000
Total for programme 04	**56.741**	**87.410**	**107.46**	**77.2**	**77.86**	**137.841**

Source: Annual Approved SDS Budgets for FY2018/19 – 2021/22

4.2.2 Comparative child protection budget allocation trend by MGLSD programme

A review of past expenditure outturns and medium-term projections by the MGLSD programmes as of FY2017/18 shows that the budget for "*Social Protection for Vulnerable Groups*" and that of the *"Youth and Children Affairs"* Sub-programme were set to steadily rise. As can be seen in Table 4, the budget allocation to the *"Youth and Children Affairs"* sub-programme had been projected to have reached UGX 6.16b in the FY2021/22 budget, which has not been achieved.

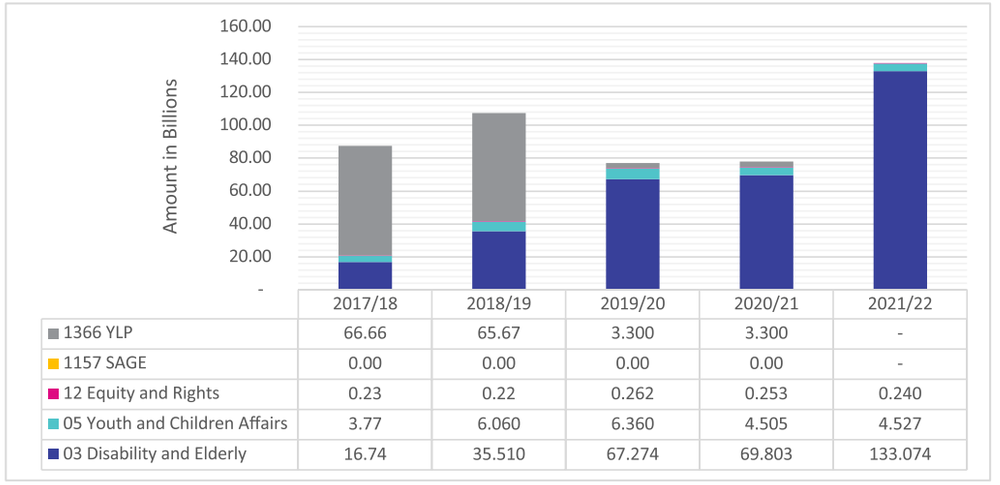
Table 4: Past expenditure outturns and medium-term projections by sub-programme

Billion Uganda shillings	2016/17	2017/18	2018/19	Medium Term Projections			
	Outturn	Approved Budget	Proposed Budget	2019/20	2020/21	2021/22	2022/23
03 Disability and Elderly	0.702	16.743	16.743	20.394	23.423	28.060	33.623
05 Youth and Children Affairs	4.644	3.772	3.772	4.553	5.192	6.160	7.319
1157 SAGE	13.921	0.000	0.000	0.000	0.000	0.000	0.000
12 Equity and Rights	0.000	0.234	0.234	0.269	0.293	0.328	0.368
1366 YLP	37.474	66.661	66.661	81.327	97.592	97.592	97.592
Total for programme 04	**56.741**	**87.410**	**87.410**	**106.542**	**126.500**	**132.140**	**138.902**

Source: MFPED, Social Development Sector BFP FY2018/19 – 2022/23

Within Programme 04, a rising trend in budget allocations is only observed in the YLP and the *Disability and Elderly* sub-programmes. Allocations to the *Youth and Children Affairs* Sub-programme, which implements child protection activities registered a generally declining trend over the period under review. See Figure 4.

Figure 4: Budget allocation to child protection as proportion of programme 04 Y2017/18-2021/22

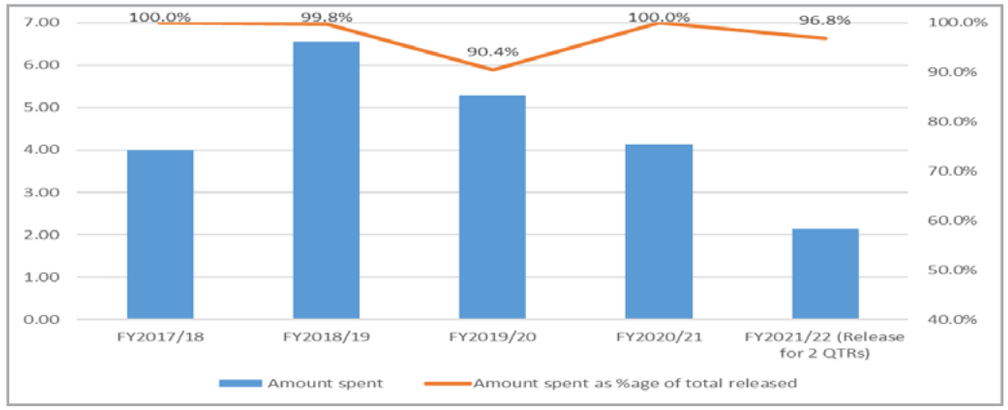


4.2.3 Trends in public spending on child protection between 2017/18 – 2021/22

Public spending on child protection exhibited similar fluctuating trend over the five (5) year period under review as the case for allocation. In the first two (2) years of the period under review, the total amount of money spent on child protection rose tremendously. MFPED released all the funds allocated in the budget for child protection activities for FY2018/19 and FY2019/20. A similar trend is observed for FY2020/21, despite the drop in amount allocated. MFPED released all the allocated funds to MGLSD. Efforts to absorb all funds released for implementation of child protection interventions by MGLSD are evident. Results show that in the period under review, MGLSD either spent/absorbed 99.8% (i.e., of all funds released) except for FY2019/20. In the FY 2019/2020, MGLSD only absorbed 90.4% of all funds released

to the sector for child protection. Absorption challenges manifested again in the first two (2) quarters of FY2021/22; by the end of the second quarter i.e., 31st December 2021, MGLSD had spent up to 96.8% of the funds released to the sector for implementation of child protection activities. See Figure 5.

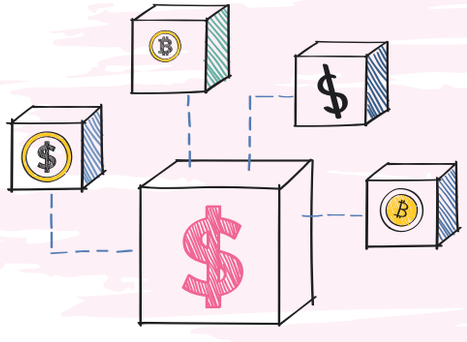
Figure 5: Trends in child protection sector expenditure



Public spending on child protection as % of the national budget has been extremely low over the five (5) period under review. A review of the budgets shows that whereas the national budget substantially grew over the review period, allocations to the Child Protection Sector did not follow a similar trend, but rather fluctuated as earlier highlighted.

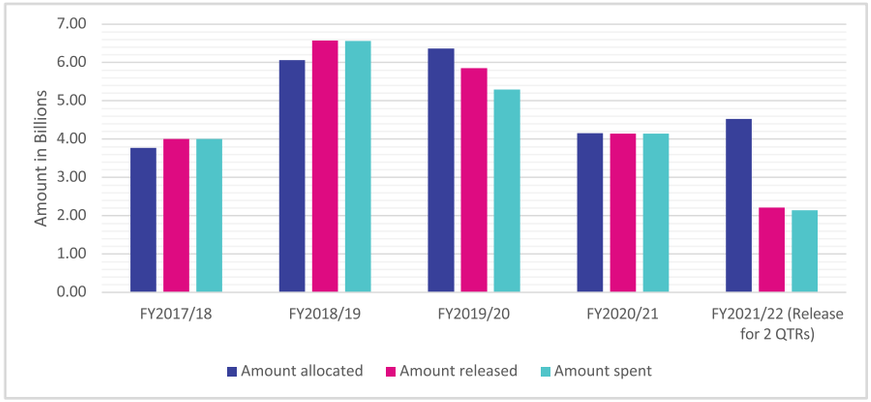
4.2.4 Trends in budget allocation versus actual releases for child protection

Analysis of variance in the allocations and releases/expenditure on child protection depicts a sector that has experienced a mix of both surplus and a deficit budget in the period under review. For instance, in FY2017/18, whereas the approved budget allocation to child protection was UGX 3.77b, MFPED released UGX 4.00b to MGLSD. Similarly, in FY2018/19, MGLSD received a surplus of UGX 0.51b for child protection. Then in FYs 2019/20 and 2020/21 deficits were recorded. A budget deficit of UGX 0.52b from the approved allocation was recorded in FY2019/20 while in FY2020/21 the deficit was of UGX 0.01b. See Figure 6.



MFPED released all the funds allocated in the budget for child protection activities for FY2018/19 and FY2019/20. A similar trend is observed for FY2020/21, despite the drop in amount allocated. MFPED released all the allocated funds to MGLSD.

Figure 6: Budget versus actual release trend between FY2017/18 – 2021/22



4.2.5 Contribution of non-state actors to child protection budget at national level

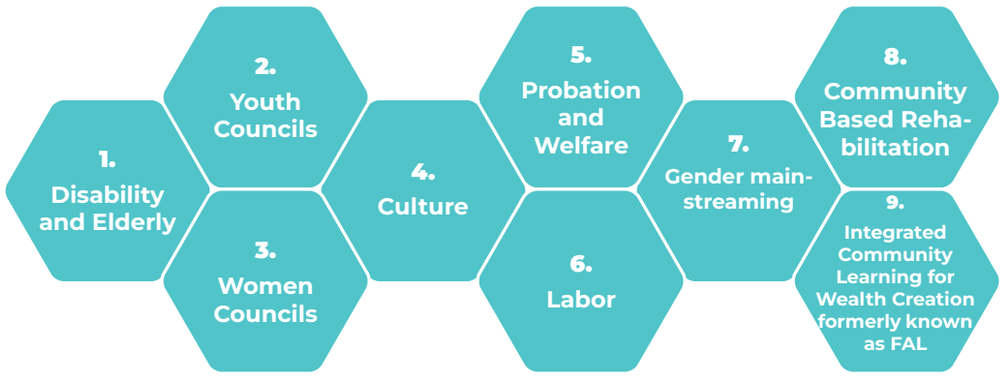
Funding provided by most non-state actors to the Child Protection Sector both at the national and sub-national levels is classified as off-budget support. A review of all approved budgets and annual budget performance reports for the past five (5) FYs revealed that allocations and expenditure on child protection interventions and activities is devoid of Aid in Appropriation (AIA) funds. All the child rights organizations interacted with during the review except one confirmed providing only off-budget support. Only Unicef has been providing budget support. Choice of off-budget support as opposed to budget support is attributed to various factors such as the modalities/conditions set by parent donors of no direct funding to governments as it makes accountability for funds difficult. The other reason for providing off-budget support as opposed to budget support is that some of the activities and structures supported by some INGOs do not directly fall under the mandate of MGLSD and yet they are critical to child protection.

In recognition of the funding gap and the inadequacy of the Central Government Transfers to LGs for child protection, six (6) of the largest Child rights organizations in Uganda, formed a consortium known as the **Joining Forces Alliance** to provide off-budget support. Through this Consortium, off-budget support is extended to MGLSD to facilitate operations of the Child Helpline also known as "Sauti" and the District Action Centers that respond to cases reported through the Child Helpline. Members of the Consortium and several other NGOs are also engaged in systems strengthening activities for child protection in various districts across the country, dissemination of the National Child Policy, actualization of the Para-Social Workers Structure among others.

> We do not give/transfer money to Ministry of Gender, Labour and Social Development but we work with them, they tell us what they want to do and we facilitate the process, like now we are working with the Youth and Children Affairs Department to roll out the National Child Policy...(KIs, World Vision & Save the Children).

4.3 Budget Trends in the Child Protection Sector at Sub-National Level

The sub-national level comprises of Higher Local Governments (HLG) i.e., Districts and Lower LGs such as sub-counties, Municipalities and Town Councils. At HLGs, child protection is located in the Community-Based Services Department (CBSD), which comprises 9 units:



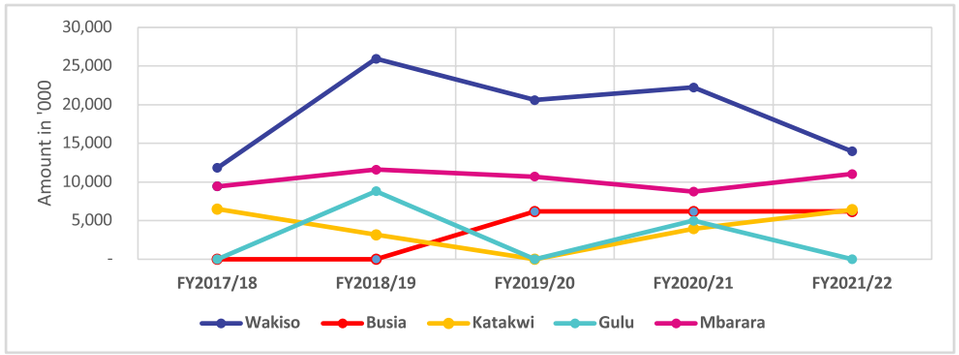
As a Department, CBS annually receives funds directly from MFPED, which is part of the Sector line ministry (MGLSD) in form of a conditional grant (non-wage) for recurrent expenditure under the "Community Mobilization and Empowerment" programme. This conditional grant is utilised by the department to implement the various activities of the nine (9) units. Although the department has three (3) sources of funds, i.e., Locally Raised Revenue (LRR), donor funds and the conditional grant (non-wage), the latter is the most significant and reliable. Annually, in-line with the IPF from MFPED, each unit in the department (CBS) prepares its budget following a pre-determined set of guidelines. In the guidelines, Probation and Welfare (PW), which holds mandate for child protection is allocated 10% of the conditional grant (non-wage) from the sector line Ministry. Disability and elderly, takes the highest share (25%) followed by Integrated Community Learning for Wealth Creation (16%) and Youth Councils (12%). Other units in CBS receive between 2-5% of the conditional grant (non-wage).



4.3.1 Trend in budget allocation to child protection at HLGs in the five districts

The allocation of the conditional grant (non-wage) to child protection at HLGs depicts a fluctuating trend over the period of review. Using FY2017/18 as the base year, it can be seen that in Wakiso district (with a ChildFund IP) and Mbarara (without a ChildFund IP); both districts with higher allocations compared to others, the budget allocation for child protection recorded a rise in the first FY of the review (i.e., 2018/19), but dropped in FY2019/20 before rising again in FY2020/21 and FY2021/22. In Busia, allocation has remained at UGX 6.198 million for three successive FYs. Comparison with Mbarara (*a district with no ChildFund IP*) reveals no difference in the trend of allocation of the conditional grant. See Figure 7.

Figure 7: Trend in budget allocation to child protection in the 5 districts



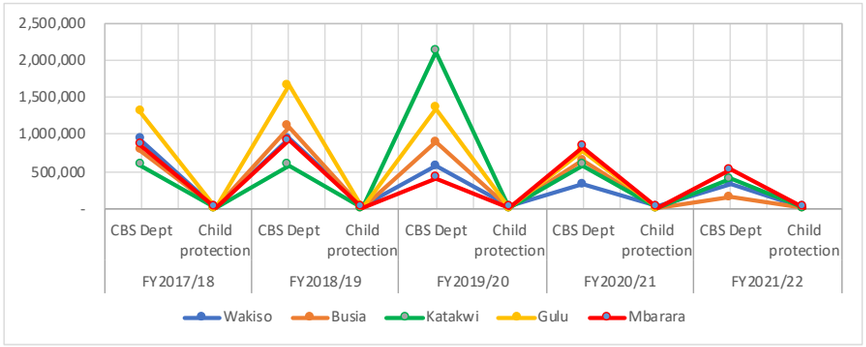
Note: Data for Katakwi, Busia & Gulu for some FYs was not readily available for inclusion in the analysis

The pattern in the allocation of funds to child protection at HLGs are linked and attributable to the fluctuation in the allocation of the conditional grant (non-wage) by the sector line Ministry to the CBS department. The budgetary allocations to CBSD has been fluctuating over the period of review across all the five (5) districts. For instance, in Wakiso, the allocation rose from UGX 931.132m in FY2017/18 to UGX 942.052m in FY2018/19 before dropping to UGX 574.319m in FY2019/20. It decreased further to UGX 250.615m in FY2020/21 before rising a little in FY2021/22. Similarly, in Busia the amount allocated to CBSD by the sector line Ministry rose from UGX 773.949m to UGX 1,101.958m in FY2018/19 before dropping to UGX 887.100m in FY2019/20. The subsequent FYs in Busia, were characterized with even deeper cuts in the allocation. Katakwi and Gulu also denote a similar trend of declining allocations in funds to the CBSD. See Figure 8.



..... in Wakiso, the allocation rose from UGX 931.132m in FY2017/18 to UGX 942.052m in FY2018/19 before dropping to UGX 574.319m in FY2019/20. It decreased further to UGX 250.615m in FY2020/21 before rising a little in FY2021/22.

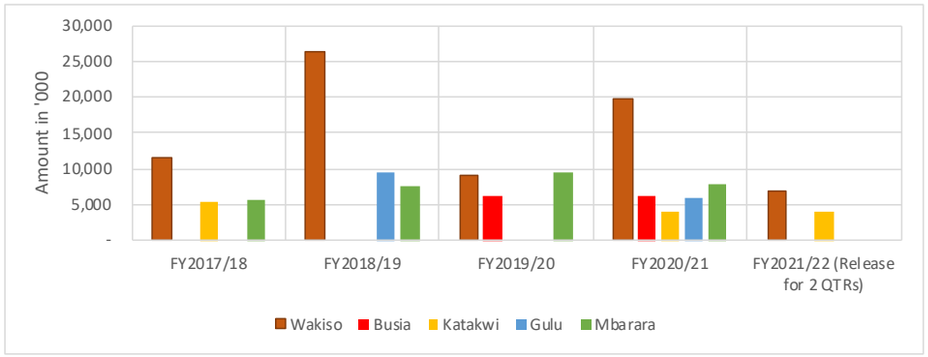
Figure 8: Trend in budget allocation to CBSD and child protection across the 5 districts



4.3.2 Trend in public spending at HLGs in the districts

Over the five (5) FYs of interest, the overall spending pattern of the conditional grant across the five (5) districts shows a declining trend for child protection interventions. For instance, the Probation Office in Katakwi spent UGX 5.4m on child protection in FY2017/18, and in the subsequent years, it suffered cuts spending only UGX 3.94m in FY2020/21 . A similar trend is observed in Gulu while for Busia, the amount spent remained constant for two (2) FYs. For Mbarara and Wakiso, the amount spent on child protection fluctuated; rising for one (1) FY and falling the following FY. See Figure 9.

Figure 9: Conditional grant expenditure patterns in the 5 districts between FY2017/18 – 2021/22



All Quarter 4 performance reports from HLGs had no provision for amount of the budget released, therefore, it is not possible to compute and track the trend in expenditure as a % of amount released. This notwithstanding, it was reported by the PWO that quarterly workplans and expenditure plans are submitted based on amounts released as opposed to budget approved; a revelation implying a high absorption capacity at HLGs, *albeit* little budgetary allocations. Besides the declining trend in public spending on child protection, the budgetary allocations are generally meagre both at the national and sub-national levels.

> We have inadequate resources... the funds that are available to local government for child protection are little and they have a lot of conditions. The expectations are high not matched by the funds available (KI, Busia).

Inconsistences in quarterly releases was also reported to be among the major constraints to effective implementation of child protection activities in HLGs.

> The trend has been fluctuating! There are quarters where we don't even get anything completely. There are quarters where we get just UGX 600, 000/= (KI, Gulu).

Review of expenditure patterns on child protection from LRR and donor funds revealed negligent allocations and inconsistencies of especially donor budget support. Nearly all districts visited allocated small proportions of their LRR to child protection compared to other service areas such as roads, construction of classrooms and boreholes. Apparently, the elected leaders favor allocating LRR to service areas which are tangible and can easily win them votes in future elections. The releases (*of LRR*) were reported even much smaller, which is partly attributed to absence of a performance indicator on child protection. In the CBSD, gender has a performance indicator, which compels HLGs to allocate and even release LRR funds due to presence of a performance indicator. It is believed, if child protection got a performance indicator, it could greatly improve its prospects of getting raised budget allocations and releases both from LRR and MFPED.

> If some of the performance indicators can be under child protection, I think it will encourage the local government to increase funding because it will be one of the assessments areas. Currently under community-based services, we have only been seeing issues of gender, children affairs are not part of the areas of assessment (KI, Gulu).

> We have been able to do mostly case management and referral only as our interventions. Nothing is changing because there is no money even from the local revenue, we only get the conditional grant (KI, Katakwi).

All stakeholders in HLGs acknowledge that it is the available government budget amount that determines the level of allocations. It was explained that the locally generated funds are too inadequate to run any particular sector. Equally, all the HLGs except Wakiso and Katakwi, over the period of review, received no donor budget support. So, where MFPED does not provide funds for child protection, the local government will have nothing for child protection. Over the five (5) years under review, Busia, Gulu and Mbarara received no budget support from NGOs, while Wakiso got budget support from Unicef for only two (2) FYs i.e., FY2017/18 and FY2021/22.

> They do not give us budget support but they assist us when called upon...We have TPO which helps on evacuation of children in conflict with the law, we have Divine Mercy Babies Home for abandoned children, also Parental Care and Agandi Foundation... we do not have any partner giving us budget support (KI, Mbarara).

The practice in the district is for NGOs, in the area of child protection, to identify the unfunded government programmes/activities and implement them directly. For instance, ChildFund in Busia, through their IP i.e., Busia Area Community Development Federation, identified a gap in response to cases of abuse, and set up an emergency fund. When the PWO receives cases that require evacuation, court etc., they seek financial assistance from ChildFund.

> We have an emergency fund to support survivors get medical care, support the court system, facilitate police officers to follow up on cases (ChildFund IP, Busia).

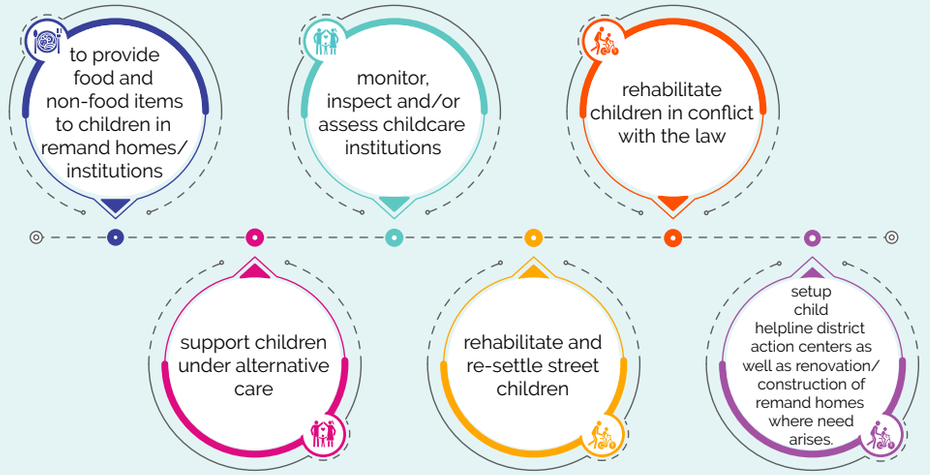
Further, the review revealed that some LLGs visited in Busia, Gulu and Mbarara had no budget for child protection interventions at all.

> We don't even have a work plan because you can't have a work plan for something that is not budgeted for (KI, Busia).



4.4 Experiences of Beneficiaries of Child Protection Programmes

To draw experiences and perspectives of Child Protection Sector interventions beneficiaries' views were collected from the structures such as the PWO and ACDO mandated to implement government programmes on child protection. From these structures, the issue of underfunding was reiterated. At the national level, Government allocations to the youth and children affairs sub-programme, are mostly used:



At the sub-national level, funds received through the Central Government Transfers to LGs support the CBSD. In the PWO, the allocations are used:

- to monitor, inspect and assess childcare institutions and foster homes,
- case management,
- operate the district action centers
- holding community dialogues.
- providing support to juvenile cases

In all cases, key informants affirmed that the numbers of children covered and the extent of reach is small compared to the need. Planning for child protection interventions is based on available resources. In all districts visited, the major intervention for PWO given the meager resources has been inadvertently reduced to handling *"walk-ins"*/case management, responding to evacuations especially those communicated by the Child helpline if NGOs make funds available. Sensitization of communities about child rights in general and awareness creation about the referral pathways in the event of child abuse, have been mostly funded by CSOs. Although some parents/caregivers and the children interacted with in FGDs acknowledged benefiting from sensitization on children rights, this has only happened at a limited scale. Through the limited efforts, however, some parents and children were aware of the referral pathways/where to report in the event of child abuse, although some caretakers were concerned about the extent of support they receive from mandated places to handle children's protection issues.



4.5 Factors influencing Budget Allocations and Expenditure on Child Protection

Drawing from the findings it is evident that distribution/allocation of the national resource envelope among the 16 sectors of government is determined by Cabinet through the Budget Desk in MFPED. The Budget Desk at MFPED uses guidelines to generate IPFs for the sectors. In turn, the sectors, ministries, directorates and departments follow their budgeting guidelines/ allocation formulae to determine the share of the money allocated to them by MFPED. Therefore, the main factors influencing budget allocation to child protection are the budget guidelines and grant allocation formulae of MGLSD. The amount allocated is dictated by the share of the national resource envelope given to MGLSD. Within, MGLSD, the percentage share allocated to child protection is determined by level of appreciation of the importance of child protection over other ministry sub-programmes. Limited support from political leaders at the level of Cabinet and the presidency for child protection compared to other sub-programmes such as YLP, disability and the elderly has also contributed to the meager budget allocations. The limited support from political leaders at all levels is attributed to low appreciation of the importance of child protection and its place in social development and reduction of crime.

..... the main factors influencing budget allocation to child protection are the budget guidelines and grant allocation formulae of MGLSD.



4.6 Revenue Plans at National and Sub-National Levels

To advocate for an increase in budget allocation to address child protection issues, it is imperative that an analysis of the fiscal space is done to ascertain availability of revenues that can be used to improve public spending on child protection. A review of the national BFPs and the state of the economy report from Bank of Uganda revealed that for the past three (3) FYs, government has been operating a fiscal deficit. The high expenditure, together with revenue and grant shortfalls that were experienced in this current FY have resulted in growth in the fiscal deficit by 34.9%; from UGX 8,079b experienced in FY2019/20. Further, provisional data from Bank of Uganda shows that total public debt stock as at the end April 2021 stood at UGX 66,103.2b; an increase of 15.1% from June 2020. Public external debt also grew by 13%. The ratio of debt service to tax revenue is projected to average 30% between FY2020/21 and FY2024/25 and a continued increase in debt service costs may crowd-out other priority public spending.

Similarly, the fiscal space in HLGs and LLGs is bleak. As earlier noted, all districts cannot function without the Central government transfers. All LGs look at MFPED to increase their budget allocations. LRR is meagre, for it is collected from unreliable and squeezed revenue sources; often the expected LRR is not realized. The HLGs visited, in particular, rely on rural sub-counties for LRR, having lost fairly good revenue generating communities to Municipalities, Town Councils and Cities. In Wakiso, for instance, the push is for turning the entire district into a city, with hope of getting a bigger allocation from MFPED when the city-status is granted. Staff in the PWOs affirmed that there were no possibilities of getting a bigger allocation from LRR. But even the little LRR allocated to child protection, it is often committed to facilitating monitoring visits by the councilors.

Amidst the small fiscal space, stakeholders and particularly the child rights organisations believe the child protection sector can receive an increase in the budget allocation only if the importance of protecting our children better is appreciated by the policy makers and technical teams charged with budget allocation. Further, the need for data/evidence supporting the argument for increased government budget allocation to the child protection sector cannot be over-emphasized. All persons charged with defending and/or lobbying for an increase in budget allocation, from government, to the Youth and Children Affairs must be empowered, with sufficient evidence, to put a strong argument for child protection.



Provisional data from Bank of Uganda shows that total public debt stock as at the end April 2021 stood at UGX 66,103.2b; an increase of 15.1% from June 2020. Public external debt also grew by 13%.



5.0 Stakeholder Participation in Government Budget Process and Gaps

5.1 Overview

Examining the level of participation of key stakeholders in the Government Budget process was one of the objectives of this Budget Analysis study. This Section of the Report therefore presents results from the intensive desk review, key informant interviews at national and sub-national levels and focus group discussions (FGDs) with parents/caregivers of children and the children.

5.2 Stakeholders Participation in Government Budget Process/Cycle

As indicated in Section 3.0, the process of formulating a government budget is participatory and involves various stakeholders at different levels. However, the eventual outcome of this participatory process is guided by the standards and ceilings set by MFPED. Available literature and interviews with various stakeholders in the districts all affirm that Government of Uganda spending priorities and consequently the allocations to the Child Protection Sector at all levels are determined/informed by the BCC communicated by the Budget Desk in the MFPED. The MFPED uses guidelines in determining Sector, programme and sub-programme ceilings in the national budget. The ceilings communicated in the BCC are informed by Sector Grant Information and Budgeting Guidelines as well as a Grant Allocation Formula. The formulae guide sectors when allocating funds to HLGs and LLGs, while the grant transfer guidelines from sector line Ministries help in generating the Indicative Planning Figures (IPFs).

According to informants at MFPED, ceilings in the BCC are guided by decisions of Cabinet in line with available resources.

> There are "protected sectors" that are not subjected to the budget cuts and such decisions are made at Cabinet level, and MFPED only implements the decisions of Cabinet. Child Protection is not a protected sector (KI, MFPED).

In response to a question "*How can MGLSD and child protection in particular enter the bracket of protected sectors/areas that do not suffer budget cuts*", MFPED advised lobbying Cabinet justifying the need to have child protection among the "protected areas".

> Those decisions are done at Cabinet level; you need to justify why child protection should be protected. You need to get the PS and Cabinet Ministers to support you, for us we implement what Cabinet has decided...the problem, sometimes I don't know, may be the people sent to push for an increment do not have enough data when they are making the argument (KI, MFPED).

5.3 Participation of PWO in Budget Process

The budget process in HLGs i.e., Districts is similar to that followed at sector and ministry level. The extent of participation is limited to preparing a costed workplan following set guidelines. Each HLG receives an IPF from MFPED through the District Planner, who in turn shares it with the various sector/department heads. In the case of child protection, the IPF is shared with the Head, CBSD who in turn invites the PWO to prepare a costed workplan based on the Unit's share of the amount in the IPF.

> Annually I get an IPF, when I get it, I share it with my probation officer who budgets according to the needs of her unit (KI, Wakiso).

The costed workplan is prepared using the three (3) funding sources available at HLG; (i) Conditional Grant (non-wage) from the sector line ministry, (ii) LRR, and (iii) donor funding from NGOs when available in form of budget support. Where NGOs implement their child protection interventions directly, such funding is treated as off-budget support and it is not reflected in the Unit's costed workplan. All the costed workplans from the nine (9) units in CBSD are sent to the DCDO who shares them with the District Budget Desk that comprises of CAO, District Planner and the Head of Finance. The District Planner uses the various sectors' costed workplans and LLGs budgets to prepare the consolidated District Draft Budget that is presented to the Technical Planning Committee composed of sector and sub-sector heads. It is this Committee that presents the proposed/draft budget to the District Council for scrutiny and passing.

Overall, in this entire budget process at HLG, the PWO, who is the champion for child protection interventions, is limited to preparing the Unit's costed workplan and lobbying councilors on the Gender Sectoral Committee to preserve the money allocated to child protection from LRR. But even when that is achieved, often the LRR expected by the district is not realized, which affects the releases to the Probation Office.

> When we are budgeting, we do not count so much on LRR; the district annually allocates UGX 54 million to CBSD from LRR, but releases about 20%. We mostly base our planning on the conditional grant (non-wage), that one you are sure it will come (KI, Wakiso).

> With policy direction setting it is MGLSD officials who organize budget conferences where the District Planner and DCDO are invited. They also just give them direction on what the government has decided to do; they just follow what the government has directed them to do. Even when it comes to funds, they give conditional funds, there is no flexibility. My office we are not part of that policy direction setting at all. It is the DCDO who goes to get direction on how the government has planned for us. I only implement what has decided...(KI, Katakwi).

At HLG, stakeholders reported that they have limited input in budget formulation for child protection, most of it is done by the line ministry.

> My role stops at submitting the budget...they give us the indicative planning figures to plan on, the allocation is done by Ministry of Finance and we can't add anything nor subtract so we budget basing on what has been allocated (KI, Busia).

> Looking at the requests I keep getting on my desk for support whenever there is an issue, you really see involvement of departments is limited. I think there is a problem at the sub-county and the probation office because I always receive calls from the probation office that maybe there is a child here who needs to be evacuated but they don't have transport, they want to organize an event like the Day of the African Child, but they have no money, they are asking for support from us (ChildFund IP, Gulu).

Allocation of LRR is also reported a preserve of the District Budget Desk in HLGs.

> As Community-Based Services, we get a lumpsum... I do not know on what basis the available resources are allocated. The budget desk sets the resource envelope for each department (KI, Mbarara).

It was further reported that although child protection policies and guidelines, such as the National Child Policy and the National Parenting Guidelines, have been developed, no budget for their dissemination was provided. Consequently, they have not been popularized/ disseminated to reach the intended wider audience. The practice has been for CSOs to support the dissemination of the policy and guidelines to PWO and stakeholders at the district level. CSOs like World Vision and Save the Children acknowledged funding dissemination activities for the National Child Policy 2020. So, far the National Child Policy has been disseminated in 76 districts out of 135 districts and supported to develop action plans. But where CSOs have not funded the dissemination, it is yet to happen.

5.4 Participation of CSOs

In all the five (5) districts visited, CSOs acknowledged attending budget conferences although their input is of little influence on the final decision of how funds are allocated. They use the platform to share, based on their experiences from communities supported, priority areas of intervention with optimism that they will be taken up by the relevant departments when preparing their workplans, but often these receive no budget allocation.

> We are always invited to the budget conference, we share our priorities and agitate for budget increment for child protection, but little is always implemented because of what they consider to be competing priorities like staff welfare (ChildFund IP, Busia).

> We are invited to the budget conference but you know the conference is at the tail-end, they are telling you their priorities and their unfunded priorities or gaps...I have not been privileged to participate in the preliminary activities (ChildFund IP, Gulu).

> They just tell us this is the budget of the district, we are planning for this and this...in that kind of conference you cannot say remove this and put this, you don't have that power, we just listen, ok we make comments but they don't change anything, they just inform us that this is what we have come up with so our participation does not make any big change, we are just informed (ChildFund IP, Katakwi).

Other CSOs also acknowledged attending budget conferences, but noted that decisions on allocations are made by a committee which they do not interface with:

> We get the invitations, and we attend the district budget conferences, we share our views, but there is a committee that decides the priorities. In the conference, views are generated, they are rich enough but do not get to the priority list, so beyond the conference we do not know what happens (KI, Save the Children).

> We have staff in the districts who attend the budget conferences. In the conferences we suggest but decision making is for the district (KI, Unicef).

> To some extent some priorities are integrated in the budgets but others remain unfunded or not prioritized (KI, Plan International).

From the deliberations above, it is evident that CSOs attend budget conferences but the extent of influence on the budget formulation process is low. The budget conference is convened when budget allocations have already been done. Technical staff in HLGs also acknowledged that by the time district budget conferences are organized, budget ceilings have already been determined.

> In the budget conference, stakeholders give their input into what they think should be the district priorities but at that time we already have budget ceiling, if we are to make changes, we can but remain in our overall indicative figures. The new priorities must fall within the budget ceiling. Our planning and budgeting cannot emerge with figures above the communicated ceiling; we cannot commit government above its appropriation (KI, Mbarara).

> Attending budget conferences alone is not enough, new ways should be adopted to target the actual center of power and influence (KI, Plan International).

5.6 Participation of Caregivers and Children

In all the FGDs organized during this study, there were no participants who thought they had ever been invited, in-person, to attend a budget conference, nor a meeting to discuss the needs of their communities. But they were aware of the rights of children, the referral pathways for children who have been abused or abandoned, and some had ever reported to police and local council 1 leaders such cases, it is considered a form of participation. Since, the cases reported are often used as a basis for planning for child protection, it can be concluded that they participate, but indirectly. Parents/caregivers of children participate in the government budget process, but indirectly and without knowing through their elected leaders and response actions. For instance, the number of cases in the orphans and other vulnerable children (OVC) MIS upon, which some budget allocation decisions are based are obtained from the reports of cases of child neglect, violence and abuse made by parents/caretakers to police and probation and welfare officers at HLGs. People who also report cases through the child helpline are indirectly participating in the policy direction setting. Awareness about the child helpline has been made by various NGOs and people have embraced reporting of cases of child abuse and neglect.

Staff in CBSD acknowledged that councilors, who are representatives of the people, are always invited to attend the district budget conference. In addition, all LCIII chairpersons, Senior Assistant Chief Administrative Officers (SACAO) formerly known as sub-county chiefs and Speakers from sub counties are informed about the district budget conference and are supposed to also attend. Generally, all stakeholders including members of the general public are invited to attend the budget conference.

5.7 Gaps in Stakeholder Participation in Budget Process

On paper, development of government budget appears to be a highly participatory process involving a myriad of stakeholders. In practice, however, a participatory budget formulation process is not as widely inclusive and universal especially for all LGs as the official policy guidelines suggest, and yet this is the level at which the input of citizens would filter into the process. In some of the lower LGs visited, it was reported that consultation of LC1 and Parish level stakeholders is omitted hence starting the budget formulation process at the sub-county level with the Sub-county Budget Conference. In some other lower LGs, it was reported that even the sub-county budget conference is not convened. In such LGs, the practice is for the technical team to use the Development Plans i.e., Sub-county Development Plan and District Development Plan, to prepare and cost workplans.

Although guidelines require that identification of community priority needs should be done and the priorities compiled at the convening of a parish planning conference, and then forwarded to the sub-county for discussion and inclusion in the Sub-county workplan, the reality on ground, in some LLGs, is different. A technical committee and the elected leaders in some LLGs and HLGs determine the priorities to be included in the respective work plans. But these also are greatly influenced by the IPFs provided by MFPED. The budget process though

expected, in reality, it does not follow a bottom-up approach especially on allocation of funds and this is the major gap in the process affecting the Child Protection Sector.

> They determine the indicative planning figures at the Ministry... whether you have an increasing population that requires an increment, it does not matter...at times the budget is even cut (KI, Busia).

At the sectoral level (national level), the gap in the budget process is seen in the assignment of one budget ceiling for the entire SDS. According to SDS Plan 2015/16 – 2019/20 one of the major challenges faced by the sector was underfunding partly attributed to inclusion of autonomous and semi-autonomous institutions in MGLSD ceiling. These institutions are supposed to be funded directly from the Consolidated Fund but as of 2016, they were being funded via the MGLSD ceiling which greatly reduced the Ministry's resources.

Further, SDS Grants to LGs (non-wage recurrent) to deliver services have not improved overtime despite increase in population, costs of living and inflation. This has rendered the CBSD at District and LLGs less effective and hence impacting negatively on the disadvantaged and vulnerable groups. The grants cannot facilitate effective delivery of CBSD functions. Currently, PWO which handles the bulk of child protection work receives only 10% of the Grant. Equally, probation and the CBSD at large, receives the least share of LRR.

Gaps are also observed in budget implementation mostly attributable to stringent grant guidelines. All funds to CBS at HLGs are in form of conditional grants (non-wage); implementers are not allowed to use the funds for anything else even when it supersedes in terms of priority, the activity for which funds were released.

Providers of child protection services, who hold a budget/funding from government, are far from the intended beneficiaries; currently PWOs are only at district level. Lower LGs do not have staff strictly responsible for provision of child protection services. Similarly, no budget allocation is made by the sector line ministry to LLGs. In some Sub-counties visited, the ACDOs reported receiving no funds at all for child protection and yet they are the closest to the communities and could act as the first point of call especially for walk-in welfare cases.

> We don't have any budget for child protection..., in case of any child abuse, they can either take the case to police or bring it to my office as the sub-county CDO and when it is beyond me, I make referrals to the Probation Officer (KI, Gulu).

The police, is another point of call closest to the intended beneficiaries of child protection services, but this too, just like LLGs has no budget for child protection activities besides the imprest sent from Police Headquarters for fuel.

> Defilement cases are insufficiently covered...Police Officers have no money to visit the scene of crime and to arrest the culprits but clients keep reporting cases there...the victims need to be taken to the hospital but there are no funds (KI, Busia).

> The money which we get from Police Headquarters is Shs. 200,000 per quarter for running the office, so issues of transporting missing children and other child protection matters, we rely on NGOs like ChildFund, World Vision and Somero Uganda.

> We have no budget as child and family protection unit of the police. I have never seen that they have sent you this money for child protection work...it is CSOs who sometimes come and support us like all these computers you are seeing in my office, they are not from government, they were given by Save the Children, World Vision and others.

As a result of LLGs and Police having no government budget allocation for child protection, implementation varies across districts. In districts, where World Vision and ChildFund such as Gulu they have set up Child Protection Committees (CPCs) up to the village level and structures for Para-Social Workers. In Busia, they have set up CPCs and the Citizen Voice Action (CVA). All these structures, though recognized by government, receive no budget to facilitate their activities. In some cases, it was reported that CPCs fail to deliver due to lack of transport, lack of money to access referral forms etc.

> Let me give you an example; one day I went to Kitgum. I found a case of a girl of about 5-6 years, she had been raped by a man suspected to be HIV+, a VHT had been informed, but he had no referral forms nor transport to take the child to the hospital. I arrived at our field office when he (VHT) was walking back to his home, but when he saw the vehicle, he came back. He told me, there was a girl who had been raped but they don't have money to take her to the nearest health facility. This is a VHT to whom a case had been reported but cannot refer. He even told me that he had gone to the police but the police didn't have money to fuel their motorcycle to transport the child to the nearest facility. I had to use my own money to give to the VHT and the police officer to take that child for treatment. So, the point I am trying to make is that harm has happened to a child; the structure at the community is willing to support but they don't have facilitation to respond appropriately. So I think government needs to think about the structure; the frameworks and structures are there but they need money to operate (ChildFund IP, Gulu).

In Katakwi, the PWO could not orient the CPCs due to limited resources. Training of the CPCs only took place in communities where CSOs such as ChildFund operate.

> Today they can tell you go and form child protection committees, but form the committees and do what, no money for strengthening them, no money for training them (KI, Katakwi).

6.0 Conclusions, Recommendations and Advocacy Issues

6.1 Conclusions

Child Protection is well covered in the national articulated in the NDP, which is the overarching planning framework for the country, the Social Development Sector Plans and Sector BFPs which denotes that it is among the key sector priorities. It receives allocations from the government of Uganda resource envelope under the "*Youth and Children Affairs sub-programme*" of MGLSD. However, the allocation and public spending on child protection, for the past five (5) FYs, has been low and characterized by a fluctuating trend which has greatly hampered government's commitment to implement child protection policy requirements and standards. A review of government budgets for FY2017/18 – 2021/22 shows that although the "*Youth and Children Affairs"* sub-programme budget nearly doubled from UGX 3.77b in FY2017/18 to UGX 6.06b and UGX 6.36b in FY2018/19 and FY2019/20 respectively, there was a sharp decrease in FY2020/21 by 29.2% equivalent to UGX 1.855b. The national budget has substantially grown over the review period, but the proportional allocation of the budget to child protection as a percentage of the MGLSD budget indicates a decreasing trend while its share in the national budget has been oscillating at between 0.01% and 0.02%. Analysis of variance in the releases and expenditure on child protection depicts a sector that has experienced a mix of both surplus and a deficit budget over the past five (5) fiscal years.

At the sub-national levels, the child protection sector has largely been dependent on the conditional grant (non-wage) received through central government transfers to LGs. Most districts have no LRR to talk about, the practice is to wait for central government transfers, without these transfers, districts do not function. But also, this grant is limited; in CBS department, the grant is shared by nine (9) units and the Probation and Welfare Office which handles child protection receives only 10% of the grant. In the five (5) districts visited, the trend in allocation was fluctuating for Wakiso and Mbarara, static in Busia while Katakwi and Gulu recorded trend of declining allocations.



although the "Youth and Children Affairs" sub-programme budget nearly doubled from UGX 3.77b in FY2017/18 to UGX 6.06b and UGX 6.36b in FY2018/19 and FY2019/20 respectively, there was a sharp decrease in FY2020/21 by 29.2% equivalent to UGX 1.855b

With regard to stakeholder participation in the government budget process, CSOs implementing child rights related activities acknowledged attending budget conferences. But they were quick to add that discussions and deliberations in the budget conferences are guided by the standards and ceilings set by MFPED in the IPFs and BCC. Stakeholders and particularly CSOs are limited to making suggestions, while the final decision on what to include in the district/sub-county plan as priority areas for funding solely lies with the budget desk. Results also reveal that whereas child protection issues are identified among the community needs, their inclusion in the HLGs and LLGs costed plans is constrained by limited appreciation of the importance of child protection by both political and technical staff on the budget desk, and the small resource envelope.

It has to be noted in conclusion that developing a government budget is a technical and political process that involves several actors. It takes place within a complex public sphere, which is largely a springboard for most of the gaps encountered in all the stages of Government Budget Cycle; policy direction setting, budget formulation, budget enactment, budget implementation and budget auditing.

6.2 Recommendations and Advocacy Issues

Drawing from the results of the analysis, it is evident that budget allocation for Child Protection is not based on the need but rather available funds in the resource envelope. For the Child Protection Sector to attract attention for allocation of adequate funds, there is need for a comprehensive costed plan. Provision of child protection services at all HLGs and LLGs needs to be costed– this will help show the need and the gap when compared with current budget allocations. With a comprehensive costed plan for implementation of child protection interventions and services, stakeholders can engage policy-makers as well as other centers of power and influence i.e., Cabinet, MFPED and Parliament to include the child protection sector among the country's top priority for consideration when allocating resources.

Results of this analysis have revealed that whereas child protection is identified among the priorities, is yet to be allocated adequate funds for implementation of child protection interventions. Both political and technical leaders across all districts need to be sensitized to have a shared meaning about child protection, enable them develop an appreciation about the the importance of child protection, and institute mechanisms for intensive lobbying to have child protection included among the priorities that need an increase in government budget allocation.

ChildFund and partners should design targeted awareness creation messages for political leaders and government technical staff involved in budgeting to highlight the plight and importance of prioritizing child protection in government planning and budget allocation. Partners should utilize political leaders especially at district and national level to lobby MFPED and the sector line ministry for increased budget allocation.

The Save the Children Uganda Joining Forces Consortium also recognizes the need for increased budget allocation, and is already advocating for increased funding to the PWO and to create a model office with a conducive environment to handle child protection case management. This initiative needs to be supported and scaled up. ChildFund and partners need to specifically undertake the following:

- Engage the planning and budgeting teams both at MFPED and MGLSD to accord child protection the same importance as that accorded to YLP and the disability and elderly sub-programmes.
- Child protection should be spelt out at LLGs and assigned a budget. There is need for a conditional grant for child protection cascaded to districts; it should receive a special grant like it is for PWDs – there is a disability grant.
- Community child protection structures need to be allocated a budget for operations.
- A performance indicator(s) should be developed under child protection for HLGs.
- Standardize national level indicators on child protection and make it mandatory for UBOS to collect data on them as part of the DHS surveys so that there is evidence to make a funding case to Government by Government itself
- Increase number of personnel to handle child protection issues at HLGs and LLGs; currently HLG has one PWO while LLGs have one ACDO.
- Advocate for a standard/percentage of the national budget that needs to be committed to the child protection sector.
- Sensitize the budget desk in MFPED, District Budget Desks on the importance of prioritizing the child protection sector and hence allocating funds matching the need.
- It is important for AfriChild in partnership with ChildFund to consider expanding this study to several other districts in Uganda with a regional representation to obtain a more comprehensive picture of budgetary allocations and spending in the area of CP.



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