

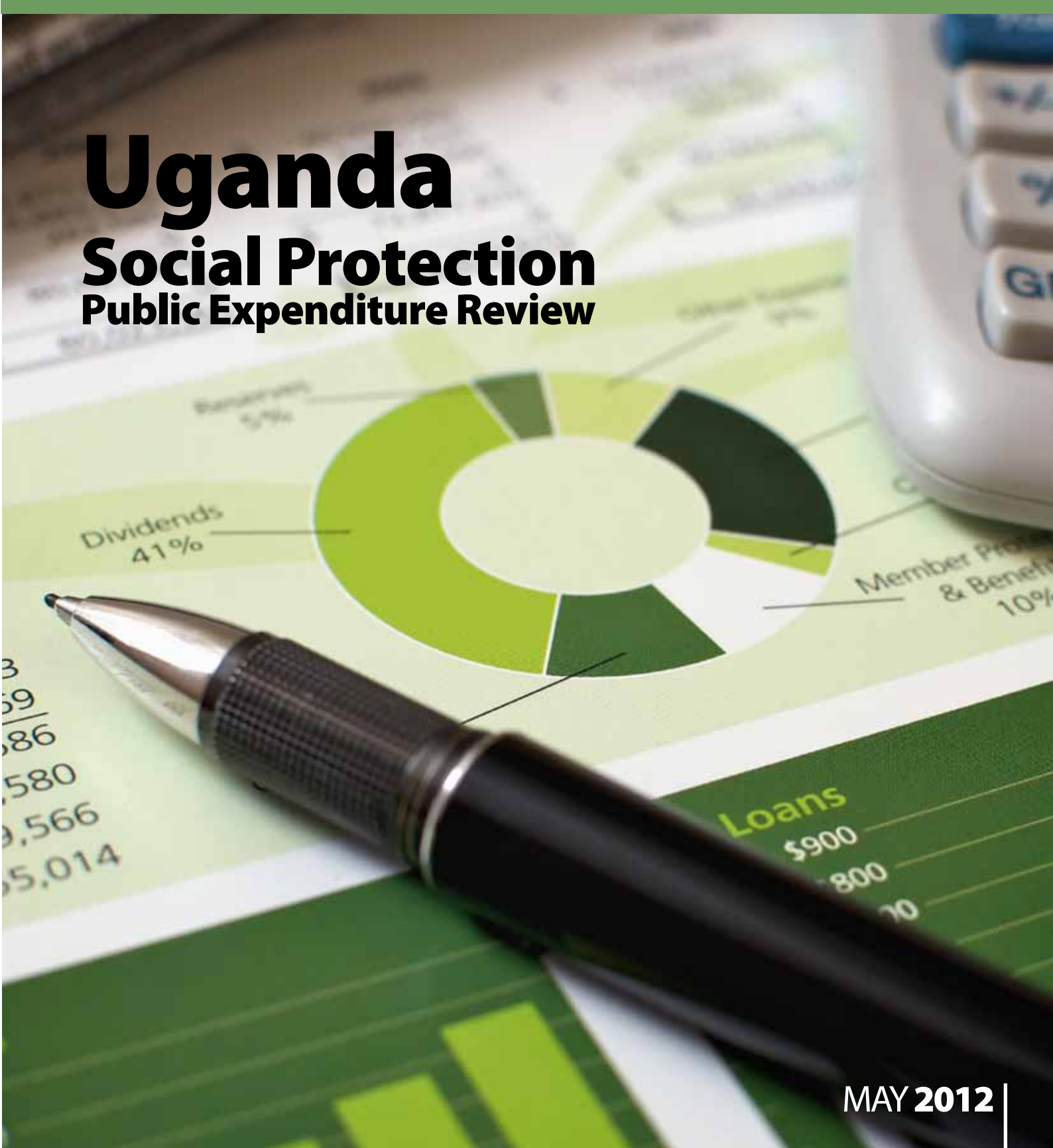


**EXPANDING  
SOCIAL  
PROTECTION**

better life chances for all

# Uganda

## Social Protection Public Expenditure Review



**MAY 2012**

# Acknowledgements

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This Public Expenditure Review was undertaken by consultants-Development Pathways. The team was led by **Emily Wylde** and also included **Emmanuel Ssewankambo** and **Wilson Baryabanoha**.

The report has been enriched by information, analysis, discussions and review by various individuals and institutions in Uganda.

A detailed list is available in annex D.

We are sincerely grateful for their invaluable contributions.

# About Expanding Social Protection

**T**he Expanding Social Protection Programme (ESP) is a Government of Uganda initiative implemented under the Ministry of Gender, Labour & Social Development. Since 2006, the Ministry of Gender, Labour & Social Development has championed efforts to promote social protection in Uganda. These efforts culminated in the design of the ESP which was approved by the Cabinet in June 2010. The five year programme is funded by the Department for International Development (DFID), Irish Aid and UNICEF.

The goal of the Expanding Social Protection programme is to reduce chronic poverty and improve life chances for poor men, women and children in Uganda. Its purpose is to embed a national social protection system that benefits the poorest as a core element of Uganda's national policy, planning and budgeting processes.

The programme comprises two main components. The first is to develop and implement a national social protection vision and policy framework for Uganda, including strengthening the institutional capacity of the various entities in the Government of Uganda to deliver the framework.

The second element of the programme is to put in place a pilot social transfer, known as the Social Assistance Grants for Empowerment (SAGE) in 14 districts of Uganda including; Apac, Kaberamaido, Katakwi, Kiboga, Kyenjojo, Moroto, Nakapiripirit, Nebbi, Amudat, Kyegegwa, Kyankwanzi, Zombo, Napak and Kole.

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## Glossary

**Social transfers also known as direct income support** provide regular non contributory reliable, predictable transfers in the form of money or sometimes in the form of food to guarantee minimum income support to poor and vulnerable individuals. Examples include senior citizen grants, vulnerable family grants, child grants, disability grants and public works (cash-for-work, food-for-work etc.)

**Social Insurance** provides income support on the basis of previous individual and / or employer contributions to mitigate the impacts of income shocks such as unemployment, retirement, ill-health etc. Illustrative examples include the Public Service Pension Scheme (PSPS) and social health insurance.

**Social care services:** These are services that provide social support and care for needy individuals in households (often referred to as social work in other countries) including child protection, gender based violence and care for people living with disabilities or chronic illnesses.

# Abbreviations

ALREP	Agricultural Livelihood Recovery Programme
CDO	Community Development Officer
EC	European Commission
DAR	Development Assistance to Refugee Hosting Areas
KALIP	Karamoja Livelihood Programme
KIDDP	Karamoja Integrated Disarmament and Development Programme
LEARN	Livelihoods and Economic Recovery in Northern Areas
MDAs	Ministry, Department, and Agencies
MGLSD	Ministry of Gender Labour and Social Development
MLG	Ministry of Local Government
NDP	National Development Plan
NPA	National Planning Authority
MoFPED	Ministry of Finance Planning and Economic Development
NUREP	Northern Uganda Recovery Programme
NUSAF	Northern Uganda Social Action Fund
OBT	Output Budgeting Tool
OPM	Office of the Prime Minister
PEAP	Poverty Eradication Action Plan
PER	Public Expenditure Review
PFM	Public Finance Management
PRDP	Peace, Recovery, and Development Plan for Northern Uganda
PRRO	Protracted Relief and Recovery Operation
RALNUC	Restoration of Agricultural Livelihoods in Northern Uganda

# Executive Summary

## 1. Rationale and objectives

Until fairly recently, the discourse on poverty in Uganda tended to emphasise ‘vulnerable groups’ such as orphans, the elderly, and people living with disabilities. The formation of the social protection sub-sector has provided an opportunity to broaden this understanding of poverty and vulnerability – with a growing awareness of the importance of income security and risks facing a large portion of the population – and, along with it, to develop a more concerted, coherent, and coordinated policy response. The social protection policy framework is currently being drafted. However the current over-arching objective of the sub-sector is to enhance the resilience of all Ugandans through supporting income security, care and protection for vulnerable groups, including more specifically<sup>1</sup>:

- To protect poor and vulnerable people from destitution through provision of regular and predictable social transfers.
- To prevent declines in well-being due to economic shocks for formal and informal workers through expanding coverage of an inclusive social insurance system.
- To protect vulnerable people from social risks through provision of social support and care services.
- To mainstream priority socially protective complementary interventions in the policies, budgets and implementation plans of MDAs (although these activities fall within other sectors and are therefore not part of the social protection sub-sector itself).

The sub-sector has made many great strides in a short time, including establishing the boundaries of what is and is not included under the social protection banner. The definition makes a distinction between social transfers, social insurance, social care services, and complementary activities that allow access to basic social services and other interventions that, while part of wider social development activities, fall outside of social protection.

The formation of the social protection sub-sector has provided an opportunity to broaden this understanding of poverty and vulnerability

The sub-sector is, however, still young, and outside of the SAGE pilot, government interventions are very small and are not highly prioritised. The sector has, instead, been dominated by disparate donor activities, which are highly fragmented, largely 'off system', and poorly coordinated. This fragmentation and lack of coordination has made it difficult for the definition of the sector to fully take root, somewhat undermining efforts to a clear and credible policy framework to emerge.

The PER therefore aims to contribute to on-going policy dialogue in the sub-sector by:

- Building the understanding of the social protection landscape: assessing the type and nature of programmes, target populations, objectives, delivery mechanisms, and institutional arrangements, with a view to further embedding the definition of the sub-sector in the concrete set of programmes in place.
- Analysing levels and trends in spending in the previous period: focusing on the years 2007/8 to the current 2011/12 budget, the study is backward-looking to establish the recent and current patterns of expenditure by government and donors, across the different categories of social protection interventions.
- Assessing the efficiency and effectiveness of these expenditures: to the extent possible, identifying areas of gaps, overlaps, and duplications, and assessing value for money in implementation.

In looking backward, the review aims to provide clear and relevant recommendations for the sub-sector as it moves into its next phase.



## 2. Approach and methodology

The approach to the study is firmly rooted in the basic concepts underpinning public finance management assessment. Most important among these for the present exercise is that the allocation of government expenditure across competing priorities cannot be assessed in a vacuum; it can only be assessed against the legal, policy, and strategic commitments that have been articulated<sup>2</sup>. The review must therefore first assess stated policy priorities before it can determine whether, given a finite resource envelope, the pattern of spending was consistent with these. It can then determine whether, when measured against the stated objectives, spending was efficient and effective.

Achieving public finance management objectives (a sustainable and credible total resource envelope, allocation of resources in line with stated policy priorities, and efficiency of spending) is the ultimate objective of any ministry of finance, but also of government as a whole. Achieving these objectives requires a credible, comprehensive, policy-based, predictable, transparent, and accountable public finance management system. Where these principles are not met, positive budget outcomes for social protection are unlikely to result. The review therefore must assess the interventions and expenditures in the sub-sector within the context of the wider PFM system, where ownership of objectives, and incentives and capacities to deliver are mutually reinforcing (inter-dependent).

### Defining the scope of activities to include in the review

Consistent with the emerging definition of the sector, the review bases the analysis on four categories of social protection:

- **Social transfers:** while these should generally be cash transfers of a regular and predictable nature, it also includes transfers in-kind such as food aid as well as shorter-term cash/food/voucher-for work programmes since both of these types of programmes have the potential to transition from short-term and largely ad-hoc emergency and recovery programmes into longer-term social protection programmes;
- **Social insurance:** this includes government spending on pensions;
- **Social care services:** these are services that provide social support and care for needy individuals and households (often referred to as social work

<sup>2</sup> This is known more technically as 'allocative efficiency'



Social care services: these are services that provide social support and care for needy individuals and households (often referred to as social work in other countries), including child protection, gender-based violence, and care of people living with disabilities or chronic illnesses (such as HIV/AIDS).



in other countries), including child protection, gender-based violence, and care of people living with disabilities or chronic illnesses (such as HIV/AIDS).

- **Complementary activities:** these are programmes that address specific demand-side barriers to access of basic services, such as school feeding programmes (which aim to increase enrolment), scholarships for poor and vulnerable children to primary and secondary levels, or financial incentives for the uptake of medical care (such as cash transfers for delivery in a health facility).

Given the tendency for the definition of social protection to be a ‘catch-all’ sub-sector, it is also important to be clear on the areas that will not be included, namely:

- Basic social service delivery: Education, health, water/sanitation; or
- Livelihood programmes: Income generation/ local economic development, asset transfers.

The review utilised a range of data sources, including policy and other government documents, government budget data and audited accounts, administrative data, donor programme documents, as well as qualitative interviews with stakeholders at national and local government level (including a sample of four districts). As would be expected in a review of this nature, with a high degree of fragmentation and off-budget expenditure, there were several challenges and limitations with the data, in particular the availability of detailed data for all programmes and consistency across sources.

## 3. Understanding the context

### Poverty and vulnerability

Before assessing the policy context, it is important to first understand the underlying context of poverty and vulnerability in Uganda, as this should define the nature and extent of the policy response.

The following is a summary of the most relevant findings from recent analysis.

- National poverty incidence and trends:** No matter which measure of poverty is used, poverty in Uganda has declined considerably in recent years, from 31% in 2005/6 to 24.5% in 2009/10, but this still means that over 7.5 million people still live in extreme poverty. In addition, the poverty line used in Uganda is set at a very low level by international standards, equivalent to 'extreme poverty' or 'food poverty' in other countries. This represents the very bare minimum level of consumption needed for survival.
- Distribution of poverty:** The distribution of consumption is very 'flat', which means that many households live very close to this extreme poverty line. 43% of the population live above the official poverty line, but under twice the poverty line (a measure sometimes used as a rough proxy for vulnerability). This means that around 2/3rds of the population is either poor or highly vulnerable to poverty.
- Poverty dynamics:** Around 10% of households were found to be chronically poor (i.e. poor in multiple years). Another 15% of households moved out of poverty between 2005 and 2011, while 11% slipped into poverty, suggesting a high degree of 'churning' amongst the poor. This is not surprising given how many households live very close to the poverty line and the commonality of shocks to household income, which could push some households just above the poverty line and some just below in any given year.
- Poverty and human capital investment:** Consumption poverty is also highly related to the uptake of basic services and investment in human capital, with children from poor households more likely to start school late and drop out early; less than 7 out of 10 children from the poorest households are enrolled in primary school compared to more than 9 in 10 children from the wealthiest households.

The distribution of consumption is very 'flat', which means that many households live very close to this extreme poverty line. 43% of the population live above the official poverty line, but under twice the poverty line

<sup>3</sup> Indeed, at this level, households must sacrifice some of their minimum daily caloric requirement in order to purchase other essential items such as soap or clothing or transportation.

Poor households also have much lower rates of uptake of health care, with almost no improvement amongst the poor in the last five years.

- **Poverty in the North:** Poverty is much higher in the North, although there is wide variation across districts. Karamoja has by far the highest rates of poverty, with 75% below the official poverty line.

In the LRA-affected areas, poverty dynamics over the study period were dominated by patterns of IDP return, which depended on both pull- and push-factors. Overall, however, the drivers of poverty for many in this part of the North are consistent with chronic poverty, rather than only the immediate shocks related to IDP return. By this point – over four years after most IDPs had returned home – households with secure access to land and with adequate labour power (including the ability to diversify into other activities such as selling livestock produce, agricultural wage labour, or selling charcoal) are likely to have been able to rebuild assets over several agricultural cycles.

In Karamoja, the context is one of largely agro-pastoral livelihoods, often based around at least partly nomadic movements. The region

has been hit by a series of droughts over the study period, and armed conflict has had a major impact on the livestock holdings and livelihood options facing households, making them extremely vulnerable to a wide range of shocks and without many viable coping mechanisms.

- **Poverty and vulnerable groups:**

Orphans and children living without their fathers are more likely to live in poor households than other children. The elderly are somewhat more likely to live in the poorest and less likely to live in the richest households, but it appears that many elderly manage to stay above the poverty line only through continuing to work well into their old age. Households with a severely disabled adult have higher levels of poverty than the national average. Female-headed households, by contrast do not, although much of female poverty is likely to be hidden within households and is therefore difficult to measure. Vulnerable groups make up only a small portion of the population: 4% of households have a double orphan, 2% have a person with a severe disability, and 15% have an elderly member.

## Policy and strategic context

There is no specific social protection policy in place, however there are a number of policies with aspects that relate to social protection. These include the National Orphans and Other Vulnerable Children Policy (2004) with two successive National Strategic Programme Plans of Interventions, the National Policy on Disability (2006), and the National Policy for Older Persons (2009) with the related National Plan of Action for Older Persons (2011/12-2015/16).

These are summarised in the table below. Each of these includes objectives or interventions that are related to social protection. Policy and plans for OVCs include areas potentially related to social transfers and social care; for persons with disabilities the policy relates only to social care and for older persons the policy and plan relate to social transfers, social insurance, and social care services. In general all three policy documents do not make strong

**Table i: Policies for vulnerable groups: aspects related to social protection**

Target group	Policy/Strategy/ Action Plan	Objectives relevant to SP	Areas of intervention relevant to SP	Specific commitments for government interventions or service delivery in SP
OVC	National Orphans and Other Vulnerable Children Policy (2004)  National Strategic Programme Plans of Interventions for OVCs (NSPPI 1 and 2)	Goal: realisation of the rights of OVCs  Objectives: ensuring legal, policy, and institutional framework in place for child protection; OVCs access basic services; ensuring capacity of duty-bearers to provide services is enhanced; and resources mobilised	Social transfers: socio-economic security, food nutrition security  Social care services: care and support, mitigating impact of conflict, psycho-social support, child protection	Role focused on 'supporting and strengthening the capacity of households and other caregivers' and supporting community-based responses for care, support and protection. Interventions delivered mainly by donors
Persons with Disabilities (PWDs)	National Policy on Disability (2006)	Objectives: promoting effective service delivery; ensuring that PWDs have access to services; and building capacity of service providers	Social care services: Community-based rehabilitation	The policy mentions service delivery but does not specify which services should be made available. Responsibility for delivery largely on local government (a largely unfunded mandate, since LGs have few own resources) and CSOs
Older persons	National Policy for Older Persons (2009) National Plan of Action for Older Persons 2011/12 to 2015/16	Objectives (Action Plan): To enhance access to social security by 25% by 2015/16; To improve food security and nutrition status; To achieve access to preventive, promotive, curative and rehabilitative care; To achieve 30% access to appropriate psychological and psychological support	Social transfers/ social insurance: Social security; food security and nutrition  Social care services: psycho-social support and care; elder abuse	In the action plan, there is a strategy to develop and implement a universal older persons' grant, essentially building on the SAGE Senior Citizen's Grant.

commitments for government service delivery. Rather, the emphasis is on service delivery by local governments, donors, or CSOs. The one exception to this is the commitment in the National Plan of Action for Older Persons to implement a universal older person's grant, however this plan of action was not necessarily articulated within the context of a fixed resource envelope or with the full buy-in for all activities by all key decision-makers. Within the overarching strategic plans (the Poverty Eradication Action Plan and the National Development Plan), there is similarly somewhat limited attention paid to social protection related interventions compared to other areas of government service delivery. However, in the third PEAP (2004-2008) there was a clear commitment to filling vacant Community Development Worker posts, which would have a direct impact on the

delivery of social care services. Apart from this, the role articulated for government in the PEAP is the same as in the policies outlined above; to facilitate and encourage community-based responses. In the NDP, the orientation is on economic growth but also poverty reduction and in particular a reduction in inequality, ensuring access to basic services, and prosperity for those who would be left behind by national economic development; in other words, growth with equity. It calls for social protection policies to be targeted at those who are unable to work or who lack basic resources, however this statement is not matched with a specific commitment to action. Social protection does feature under the chapter on Social Development, and here the plan sets out an objective of "expanding social protection measures to reduce vulnerability".

The emphasis is on developing a cash transfer programme and expanding social care services, but there is no specific commitment in terms of the scale or scope of services to be delivered.

The conclusion from this assessment of the policy and strategic context is therefore that there is a somewhat limited level of commitment to social protection in terms of government interventions. Policy statements remain very

high-level and none specific, leaving services to be largely developed, funded, and implemented by donors, civil society and communities themselves. Also, rather importantly, the commitments that have been made focus almost entirely on vulnerable groups. While these groups are of course important and often have specific vulnerabilities to poverty, it also means that the majority of the poor and vulnerable who do not fit into these categories are excluded.

## 4. Summary of social protection programmes

The programmes included in the review can be grouped under the four main categories identified above.

### Social transfers

There are twelve different programmes that fit the criteria of social transfers for the period of the review. Of these, only one – the Social Assistance Grants for Empowerment (SAGE) programme – is a regular, unconditional cash transfer. The remainder are some kind of public works programme - cash-for-work (CfW), voucher-for-work (VfW), or food-for-work (FfW) or food aid. With respect to the CfW/VfW/FfW

there is some debate as to how to classify these programmes – see box I below. Food aid is included because the distribution is often provided in a regular manner over many months (indeed, longer than the duration of many public works programmes), with the main difference between food aid and social transfers in practice often only being the type of benefit (in-kind food versus cash)<sup>4</sup>.

<sup>4</sup> In many countries, social protection programmes emerged explicitly out of a recognition that food aid was responding not to one-off emergencies but rather to underlying long-term poverty needs and a desire to shift away from expensive food distribution towards more efficient, predictable, and effective transfers in cash instead.

### Box I: Lack of consensus on categorization of programmes in the North: social protection or livelihoods

There is not yet a consensus across all actors of how to categorize many of these important donor programmes, particularly those in the North of the country. Many donors including the EU, DANIDA, and the Norwegian Embassy consider their programmes to be livelihood and/or agriculture programmes, and indeed social protection is not a specific objective. However, they are categorized as direct transfers for three reasons:

- The instruments used (labour-intensive public works) are generally recognised as social protection instruments in the international literature;
- The rationale for their exclusion from the social protection sub-sector tends to be that they are responding to the short-term needs of the post-conflict environment in the North (where IDPs are returning to their land, requiring specific support to kick-start production and other economic activities). However, social protection should not be restricted to addressing only chronic poverty; transitory shocks are also highly relevant to social protection (indeed, many pillars of social protection in developed countries respond precisely to such transitory shocks such as unemployment or illness).
- Now that the vast majority of IDPs have since returned to the North (aside from those who are likely to remain permanently in camps and transit areas), it is a question for evaluation and discussion whether support for these areas should be designed to address short-term needs, or whether the underlying poverty and vulnerability are indeed much more related to the causes of chronic poverty – and hence would be better addressed through other types of social protection interventions.

The inventory of programmes is as follows:

- **SAGE:** This five-year programme funded by DFID, IrishAid, UNICEF, and GoU is piloting two types of transfers. The first is a Senior Citizens Grant (SCG) to all elderly 65 and older (60 and older in Karamoja), and the second is a Vulnerable Families Grant (VFG) which is targeted based on a weighting system designed to identify households with low labour capacity and high dependency ratios. The two types of transfers are implemented in 14 districts, aiming to reach over 600,000 people in 95,000 households when scaled to all 14 districts.
- **NUSAF:** The first Northern Uganda Social Action Fund programme began in 2002 and continued to 2008, while NUSAF 2 is a five-year programme starting in 2009. NUSAF 1 included

a component titled Community Development Initiatives, which, while not explicitly a social transfer programme, involved communities identifying a project (for example the construction of a classroom), which was to be implemented through public works employment of community members. NUSAF 2 retained this same activity (now called the Public Works Programme), however the orientation and objectives of the programmes is more explicitly on social protection. In both phases of the programme, it operates in all of the 'wider North' districts covered by the PRDP.

- **NUREP:** The European Union funded the Northern Uganda Rehabilitation Programme, which was implemented between 2007 and 2010. It contained a cash-for-work component for the renovation and construction of water works in 19 districts in Acholi, Lango, Teso and Karamoja sub-regions.
- **ALREP and KALIP:** The successor programmes to NUREP are the Northern Uganda Agricultural Livelihoods Recovery Programme and the Karamoja Livelihoods Programme. Both of these include labour intensive works (LIW) components, with an emphasis on supporting 'extremely vulnerable individuals' who face the most extreme constraints in rebuilding agricultural production due to a lack of land or labour capacity.
- There are four programmes under the World Food Programme that are considered social transfers:
  - **PRRO:** The Protracted Relief and Recovery Operations extended from 2005 to the present, although the programme adapted continually based on circumstances. It mainly included general food distributions (which was mainly through food aid but also some cash/vouchers in post-harvest seasons) as well as some supplementary and therapeutic feeding. In 2010 the programme included a specific cash transfer pilot.
  - **Emergency Assistance to Communities Affected by the 2008 Drought in Karamoja:** in 2008 there was a devastating drought in Karamoja, after which 80% of the population was estimated to be food insecure, and in 2009 the drought continued. The programme was designed to reach 970,000 households through general food distribution.
  - **WFP:** Country Programme (2009-2014): The Country Programme includes general food distribution.
  - **KPAP:** The Karamoja Productive Assets Programme began in 2011, providing cash-for-work or food-for-work for 74,000 beneficiaries.
- **RALNUC and DAR:** The Restoration of Agricultural Livelihoods in Northern Uganda and the Development Assistance to Refugee Hosting Areas are programmes funded by DANIDA. The first phase for both was between 2005-8 and they are now in phase two from 2009-2012. Both programmes use labour-intensive works, although payment is largely through vouchers rather than cash or food (although in one area the modality shifted to cash). The objectives of DAR are somewhat more directly related to increasing agricultural production, while RALNUC places more emphasis on IDPs returning to their own land, helping them to overcome the initial shock related to return.
- **LEARN:** The Livelihoods and Economic Recovery in Northern Uganda programme was launched in 2008 and is funded by the Norwegian Embassy, with a goal of supporting livelihoods and economic recovery in LRA affected areas through the provision of cash transfers to IDPs who have returned to their place of origin. The programme is

implemented by two partners (ACTED and Food for the Hungry) in three areas, testing the effectiveness of cash-for-work in two of the three areas and an unconditional cash transfer in another. The programme reaches about 8,700 households in total.

## Social insurance

There are two types of social insurance expenditures that are included in the review.

- **Public pensions:** Government currently pays the pensions of civil servants through the Ministry of Public Service. The pension is non-contributory, paid out of the consolidated fund. It currently has around 225,000 beneficiaries. The non-contributory nature combined with relatively generous payments (based on the final salary) has made the pension unsustainable, and even over the period of this Review the pension has had ongoing issues with inadequate budget allocation and the amassing of substantial arrears. In recognition of these issues, reforms are currently underway to change the pension to a contributory one, with government contribution 10% and employees contributing 5% to a pension fund which, instead of being funded out of the budget, will be managed through an independent pay-as-you-go fund. Other 'parametric' reforms are also being recommended to increase sustainability, including lowering the rate at which employees accrue pension entitlements and basing the pension on an average of the last five years (rather than the final salary alone).
- **Workers' compensation:** Government also funds payments for compensation of government employees injured on the job out of the budget. Budget allocations are not however regular and payments tend to be rather ad hoc, with a significant level of claims in arrears.

## Social care services

The type of Social care services currently provided fall into a few main categories. There are programmes for the elderly and persons with disabilities including support of community-based care and formal institutions. Programmes for children also include institutions and community-based support for OVCs. Finally, there are a number of programmes focused on sexual and gender-based violence (SGBV) including institutions and community-based psycho-social care and support. Running under all these specific activities is the work of Community Development Officers (CDOs), staff in districts and sub-counties who undertake a wide range of work to support and mobilise

community-based support for vulnerable groups (including women, children, the elderly, and people with disabilities).

It is important to note that this does not represent a complete picture of all activities in this area, as a thorough mapping of the sector has not been undertaken (this is currently being planned by the Expanding Social Protection Programme). In addition, there are major gaps in the data available on expenditure given the high degree of fragmentation of activities implemented by donors and CSOs.



The inventory of programmes and line items identified in the Review include:

- GoU programmes in the Ministry of Gender, Labour, and Social Development:

- o **CBR:** Community-based rehabilitation for people living with disabilities is a project which includes government support for community-based care initiatives in 18 districts (mainly in the form of developing guidelines, M&E, transportation, and IT equipment).

- o **Disability and Elderly programme:**

Under this programme there is support for institutions, which includes food aid, training materials, technical support, and M&E.

- o **Youth and Children Affairs**

**programme:** This programme includes M&E, renovation, and maintenance of institutions for children (including babies' homes) and the resettlement of street children.

- o **CDO salaries and non-wage**

**recurrent allocations:** Although CDOs undertake a wide range of work, they are an important element of the whole range of social care services (both government and donor), so their salaries are included along with non-wage recurrent budgets for transportation, monitoring and evaluation, etc.

- Donor-supported programmes include:

- o **Mine Action Victim Assistance:**

Funded by UNDP in 2009, this programme includes a component for psycho-social support provided by CDOs. Additional expenditure outside of CDO salaries in the previous line item are not included, since the specific programme budget funds a range of activities all of which fall outside of the social protection sector.



- o Programmes to address sexual and gender-based violence:
- UN Joint programme on Gender led by UN Women: includes a DFID-funded component to develop ‘rainbow/safety centres’ in 5 districts
- UNFPA funding from Norway to support treatment and assistance to survivors of abuse
- GoU/UNFPA joint programme on SGBV
- Irish Aid support to activities to address SGBV through local government and CSOs in Busoga, Teso and Karamoja
- DFID support to CSOs includes support to one-stop centres for abused girls and women.
  - o **OVC programme:** Under the OVC programme is a very large number of donor and CSO projects falling under a range of activities, many of which do not fall into the social protection sub-sector. The programme areas that are relevant include food security and nutrition, care

and support, psycho-social support, and child protection. Unfortunately, due to the extreme fragmentation of activities and the lack of consolidated data on programmes or expenditures, it is not possible to include these in the spending estimates in this Review.

## Complementary programmes

Several of the activities under the OVC programme are likely to be relevant for the complementary category, however as noted it is not possible to separate spending on these areas. There is only one programme included under the complementary category for which there is a programme description and budget data. This is the WFP Karamoja ECD Programme, which aims to increase uptake of early childhood programmes by providing food rations.

## Summary of programmes

The full range of programmes is summarised in the table below.

Category	Programme	Type of programme	Funding source	
Social transfers	SAGE	Social transfer	Donor (DFID/IrishAid)	
	NUSAF 1	CfW	Donor (WB)	
	NUSAF 2	CfW	Donor (WB)	
	NUREP	CfW	Donor (EC)	
	ALREP	CfW	Donor (EC)	
	KALIP	CfW	Donor (EC)	
	LEARN	CfW	Donor (Norway)	
	RALNUC 1 & DAR 1	VfW	Donor (DANIDA)	
	RALNUC 2 & DAR 2	VfW	Donor (DANIDA)	
	WFP PRRO	mainly Food Aid plus CfW pilot	Donor (WFP)	
	WFP Country Programme	Food Aid	Donor (WFP)	
	WFP KPAP	FfW/CfW	Donor (WFP)	
	WFP Emergency	Food Aid	Donor (WFP)	
Social Insurance	Public pensions	pension	GoU	
	Workers' compensation	workers' compensation	GoU	
Social care	Community-based rehabilitation for PWDs	Social care: community-based	GoU	
	Disability and Elderly programme	Social care: institutions	GoU	
	Youth and Children Affairs	Social care: institutions	GoU	
	CDO wage & non-wage recurrent	Social care: community-based	GoU	
	Mine Action Victim Assistance	Social care: psycho-social support by CDOs	Donor (UNDP) / GoU	
	UN Joint Programme on Gender	Social care: GBV institutions	Donor (UN Women/DFID)	
	UNFPA support by Norway	Social care: GBV	Donor (UNFPA/Norway)	
	GoU-UNFPA Programme	Social care: GBV	Joining GoU/Donor (UNFPA)	
	IrishAid GBV	Social care: GBV	Donor (IrishAid)	
	DFID SGBV programme	Social care: GBV institutions	Donor (DFID)	
	OVC Programme	Social care: child protection	Donor (various)	
Complementary	WFP Karamoja ECD Programme	Food incentive	Donor (WFP)	
	OVC Programme	Education and Health incentives	Donor (various)	

	Timing	Total Programme Budget	Social Protection Expenditure 2007/8 to 2011/12 in UGX	N Beneficiaries
	2011-2015	GBP 21.9 million (donor)	15 billion	600,000 individuals; 95,000 households
	2002-2008	USD 100 million	53 billion	
	2009 - 2014	USD 100 million	15 billion	
	2005-2010	Euro 20 million	7 billion	
	2009-2013	Euro 20 million	none	
	2009-2013	Euro 15 million	none	
	2008-		1 billion	8,700 households Phase 1 (2009/10)
	2005-2008		not available	180,000 individuals
	2009-2012		23 billion	Goal to provide 970,000 work-days of employment, so roughly 25,000 households
	2005-2012		954 billion	
	2009-2014			
	2011-		18 billion	74,000
	2008-2009		189 billion	970,000 General food distribution; 100,000 supplementary feeding
	ongoing		1,485 billion	
	ongoing		2.5 billion	
	ongoing		986 million (NB only have data for 2009/10 onwards)	
	ongoing		1.7 billion	
	ongoing		6 billion	
	ongoing		3.6 billion (but only for 2006/7 and 2008), otherwise not available	
		none (covered under CDO salaries)		
		none		
		11 billion		
		4.9 billion		
			none	
			940 million	
	ongoing		not available	Approx 500,000 over 2010 and 2011
			5.8 billion	

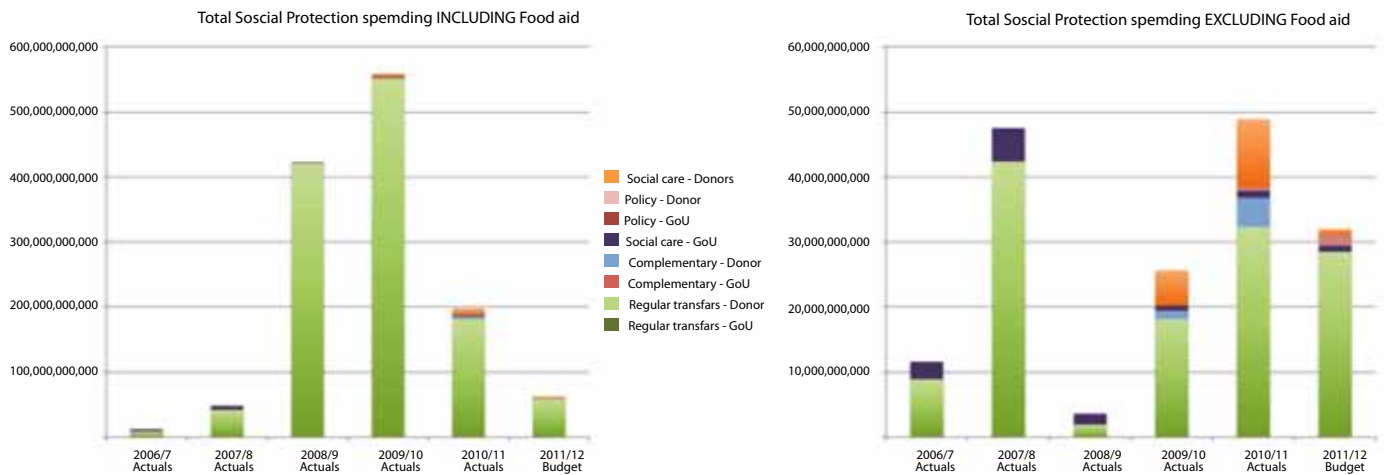
## 5. Expenditure patterns

Spending on social protection over the period can be analysed from several angles in order to assess the extent to which budget commitments and actual allocations are in line with the stated policy priorities of government. The first is to look at the pattern of government spending relative to total expenditure, to understand the relative prioritisation of social protection. The second is to look at overall government and donor spending to assess the extent to which spending by donors is consistent with government policy.

Key main findings from the analysis of expenditure data are that:

- Government expenditure is dominated by spending on social insurance; public pensions are allocated a budget more than 100 times greater than spending on Social care services and social transfers together.** Pensions take up over 3% of the total government budget, and in some years this climbed to over 6% (when backlogs of arrears were paid). This is also equivalent to between 0.6% and 1% of GDP. Considering that total health expenditure is around 8% of the budget, these sums are highly significant, especially since public pensions benefit only a very small minority of the population. The reforms being introduced will have a major positive impact on improving the equity and sustainability of public expenditure by making the pension a contributory system.
- The strategic orientation and results focus on expenditure in the social development sector generally and social protection in particular is quite weak.** Although output-oriented budgeting was introduced by MoFPED in 2008/9, it appears that strategic objectives were merely grafted onto the existing vote functions, without any strategic re-organisation of spending around a clear set of results. Indeed, vote functions span across multiple strategic objectives, leading to a lack of clarity on how spending will achieve desired results. Only a small number of spending line items can be mapped to the social protection sub-sector, and these cut across several vote functions and strategic objectives. The outputs that have been identified for each vote function are generally not well articulated, instead generally representing merely the inputs that will be provided by the MGLSD (ICT equipment to be purchased, trainings to be provided, etc) rather than the expected results that these inputs should achieve.
- Donor spending is overwhelmingly dominated by food aid expenditure, which outstrips all other spending over the period by almost 10 times.** Food aid peaked in 2008/9 and 2009/10 when the emergency programme responding to the drought in Karamoja was in place. At this point, it reached 1.6% of GDP, while in other years it was around 0.2% of GDP.
- When food aid expenditure is excluded, donor spending is mainly on social transfers (132 billion over the period, compared to 5.8 billion on complementary activities and 16.9 on social care services), although most of this is on public works.** In 2010/11, spending on public works programmes was 32 times greater than on social transfers, however this was because the SAGE programme had only just begun rolling out to districts. At 2011/12 budgeted

Figure ii: Total expenditure (government and donors), nominal UGX



levels for the SAGE programme, public works spending would be around 10 times greater.

- **Spending on income-generating activities (IGA) over the period – which is entirely outside the social protection sector – is equivalent to about 60% of non-food aid donor expenditure on social protection.**

This estimate is extremely conservative, since there are many IGA programmes that were not included in this analysis due to a lack of data. There is therefore significant scope to assess the effectiveness of these IGA programmes against their main aims, and to potentially re-orient these towards social transfers in those cases where regular, predictable transfers would be more effective.

### Conclusions on the trends and patterns in expenditure on social protection

Assessing the extent to which spending on social protection lives up to government policy commitments is a challenge, given that there was no explicit policy framework against which to compare budget allocations and spending in practice. At the same time, however, there were specific commitments in both the PEAP and

the NDP that fall under the definition of social protection, as outlined in chapters on the social development sector, as well as policies and action plans on older persons and OVCs.

In practice, these commitments made in the policies for older persons and OVCs were not met with an allocation of resources to allow them to be implemented. In particular,

- Funding for CDWs was not increased as per commitments in the PEAP and NDP
- Support for the expansion of community-based rehabilitation of persons with disabilities did not materialise.

Perhaps more importantly, this must be assessed against the overall somewhat limited commitment of government in actual service delivery in these areas, as already noted above; the emphasis in the OVC Policy and the NSPPI is largely on the assumption of ongoing donor/CSO support for implementation in these areas. There is a similarly somewhat limited commitment to delivery in the National Plan of Action on Older Persons.



## Understanding the disconnects from a Public Finance Management perspective.

In both the PEAP and the NDP there is therefore somewhat of a disconnect between the (limited) commitments made within the social development sector and the overall strategic prioritisation of resources articulated in the associated MTEFs.

Given that both the PEAP and the NDP were meant to serve as the policy 'front ends' for the MTEFs, the question is how this disconnect could have occurred? An independent evaluation of the PEAP <sup>35</sup> found that by the end of this plan period, the plan had become more of a 'wish list' for sectors (partly reflecting donor priorities), thereby inevitably severing the link between priorities articulated within individual sector chapters and the reality of prioritisation as articulated in the MTEF.

With the emergence of the NDP there is now once again a much stronger link between political priorities and the overall strategic allocation of resources, which is an important achievement. However, the opportunity created by the NDP for a comprehensive re-alignment of the sector in terms of strategic objectives therefore does not appear to have been fully exploited and effective output budgeting is still fairly weak in the social development sector. This is not surprising, given that output budgeting is a very ambitious 'advanced' PFM reform objective, difficult to achieve even in contexts where the 'budgeting basics' – namely predictability and control of the budget – are in place. In the Ugandan context, where budget predictability and control have been weakened, especially in recent years, moving to full output budgeting will be a challenge<sup>6</sup>.

These issues in strategic budgeting are related to problems with ownership, incentives and capacity.

- **Ownership:** Ownership of the NDP does not appear to be particularly strong within the Social Development sector; the sector appears to have been grafted onto the NDP – in the same way as every existing sector was

included – but there appears to be some lack of clarity of exactly how the sector relates to the overall priorities of the NDP. In this way, the plan remains to some extent a ‘wish list’ even if it does provide broad overall guidance for the prioritisation of resources. Similarly, the lack of political prioritisation of the sector reflects a lack of ownership of the sector outside of MGLSD. There is therefore a two-way lack of ownership which must be addressed if the social protection sub-sector (and the wider Social Development sector) is to be made more effective.

- **Capacity:** It appears that there are some capacity gaps within the MGLSD with respect to strategic prioritisation and budget articulation, which contribute to the lack of clarity on objectives, measurable targets, and therefore credible requests for further budget allocation. These capacity challenges are certainly not unique to the MGLSD (as recognised in the PFM reform strategy), however they may be somewhat bigger than in other sectors that have benefited from technical support and higher political prioritisation.

- **Incentives:** While capacity constraints are no doubt a major factor, it is also important to recognise that incentives are not currently in place for line ministries to fully embrace output-based budgeting. This is undermined by two key factors, including most importantly the overall lack of budget credibility (why should ministries invest significant time in re-structuring their budget requests, when they know allocations are not likely to be consistent with budgets anyway?) and the need for an even stronger challenge function played by MoFPED (to encourage greater compliance with output-based/results-oriented programming). It is therefore not surprising that MGLSD (and probably many other line ministries) tend to default to a largely incremental budgeting process.

## 6. Efficiency & effectiveness of expenditure.

In addition to the level of financing, it is also important to understand the quality, to assess the extent to which expenditure leads to results in execution. Ideally, efficiency and effectiveness would be measured in terms of cost per unit of service delivered and cost per output, so that the value for money could be assessed. However, that requires the availability of detailed administrative and financial data as well as robust evaluation results. None of these were available for this review. In the face of such data constraints, it is possible instead to look at some higher-level indicators of efficiency (execution of budgets and the combination of different kinds of inputs) and effectiveness (assessing programme design against international evidence). The budget and expenditure process itself is also a good indicator of efficiency and effectiveness; where the principles of good public finance management noted above are not met, efficiency is often compromised.

### Budget execution

Even without the detailed quantitative data to measure the impact on efficiency and effectiveness, it is clear that the overall lack of predictability of the budget has negative consequences for programmes. The frequent use of supplementary budgets in recent years to re-allocate funds within-year means that line ministries cannot be certain their allocations will be disbursed. Also, delays in disbursement means that implementation and delivery can come to a stand-still when funds are disbursed late (for example, when Treasury disburses a large portion of the vote function allocation in the fourth quarter), while many of the administrative costs (such as salaries) must continue to be paid, thereby skewing the relative

<sup>6</sup> This is widely recognised within the most recent PFM Reform Strategy (2011/12 to 2016/17), which sets out phased interventions so that in the first phase emphasis will be placed on ensuring predictability and control while in the second and third phases more emphasis will be put on embedding the OOB approach.

expenditure on administration versus actual services and benefits. According to the IMF (2011), Government has made a commitment to PFM reforms that will limit the use of such supplementary budgets in future, which should help to improve the credibility and predictability – and hence efficiency – of expenditure.

## Administrative costs

Comprehensive data on the size of administrative costs is not available for all programmes. For the two that are, however (DAR/RALNUC and SAGE), these are in the range of 6-14% of total expenditure, which represent good value for money when compared to other programmes internationally. However, there are some important concerns on the efficiency of social transfer and social care services that need to be addressed:

- Efficiency is compromised by the proliferation of donor programmes, which leads to duplication of overhead costs. Each individual programme has separate programme implementation units, M&E arrangements, etc.
- Domination of spending on food aid generally involves much higher administration costs than cash/voucher for work, especially when comparing food delivery with transfers through MTN mobile money as is being used by both the WFP CfW and SAGE programmes.
- Current costs are therefore much higher than they would be in nationally scaled-up programmes, as they are dominated by start-up costs across many programmes and high operational costs.
- For other programmes (including NUSAF and SAGE), there is a need to also ensure that the costs of administration are fully accounted for, since these programmes rely on the time of CDOs (whose salaries are not included in project costs).
- For labour-intensive works programmes, it is also important to ensure that costs of inputs is kept under control. For example, the ALREP/KALIP, calls for proposal for implementing partners will specify that at least 60% of CFW budgets must go to the cash/vouchers (with the 40% including both overhead costs and the costs of inputs).

## Human resource inputs: CDOs

There is a clear problem with under-staffing of CDOs, who are sufficiently trained or skilled and a lack of non-wage recurrent inputs to allow them to effectively undertake their roles:

- **Under-staffing:** A 2010 study found that only 41% of approved CDO/ACDO positions were filled, while the 2009 staff update from MGLSD indicated that 144 sub-counties (out of 1,035 at the time) did not have a single CDO/ACDO position filled and some 44% of districts had no Probation and Social Welfare Officer appointed. Even in cases where CDO positions are filled in the LG structures, many of them are acting in other capacities – notably Senior Assistant Secretaries (SAS) or Sub-county Chiefs. More recent estimates made for the current exercise reflect some improvement, with 64% of CDO positions being filled currently. However, this still reflects a very large gap in human resources compared to the minimum service standards.
- **Low skills:** only 28% of CDOs had an adequate level of training (MGLSD 2011), only 16% had any training in child care and protection while a further 12% were only partially trained in these areas.
- **Lack of sufficient non-wage recurrent budgets,** making it impossible to perform monitoring and supervision duties.

Insufficient staffing of CDO positions is largely a result of wider issues related to constraints on the wage bill at local level. LGs are meant to be provided with resources from the central government to fill up to 65% of their established structure through the unconditional grant for wages, however in practice there has been a ban on recruitment. Furthermore, LGs reported that the unconditional grant for wages was calculated based on the positions that were filled by May 2011, implying that many of the LGs that were previously understaffed will remain so for a long period of time.

## Effectiveness of social transfers

The short-term nature (and therefore small overall benefit size) of many of the public works programmes may limit their overall effectiveness, which depends on the nature of the underlying needs of beneficiaries. The public works programmes in the North tend to be premised on the idea that households face transitory shocks in the return to their areas of origin, justifying the short-term 'injection' approach of the cash/food/voucher-for work. However, as the LEARN evaluation showed and the WFP programme documents discussed, in fact these programmes often reach households many months after their initial return, and that ultimately the issues facing these households is more related to chronic poverty than a one-time shock. This suggests that more regular and predictable transfers may be more effective in addressing their underlying vulnerabilities.

The level of transfers per beneficiary household varies across programmes due to differences in wage rates but more importantly to the duration of employment. Although the objectives of ALREP and KALIP are not directly related to social protection due to the temporary nature of

the transfers, at a wage rate of 4,000 per day and 60 days per year, the programme would deliver nearly as much as the SAGE cash transfers. By contrast, the number of working days under DAR/RALNUC is much lower, leading to less than half of the value of SAGE transfers, and NUSAF only provides around one month of employment and therefore only around 1/3 of the value of the SAGE transfer. There is therefore a need for a greater understanding of which level of transfer best fits the needs of beneficiaries and is most likely to be effective.

Although IGA activities are not explicitly a part of the PER since they fall squarely outside the social protection sub-sector, the comparison of IGA with social transfers nevertheless provides an opportunity to raise the issue of the overall effectiveness of IGA and the optimal balance between programmes to promote self-employment and social transfers. These questions are most acute in the case of programmes targeted at vulnerable groups such as persons with disabilities and OVCs (and their families), whose vulnerabilities are of a long-term (or at least not one-off) nature. In these cases, a regular and predictable cash transfer is likely in many cases to be most appropriate and effective, and this could take the form of a disability grant, a grant to carers of OVCs, or a widow's/single women's grant (for those who are widowed or made single before the age of 65).



## 7. Recommendations

It is important to note that the issues raised in this review are not uncommon for a sub-sector that is in its early stages. Certainly over the majority of the study period, there was no social protection sub-sector in place, and indeed the existing coordination mechanisms were oriented around emergency and post-conflict responses. Looking forward, the recommendations are that:

- Existing spending commitments within the sub sector need to be prioritised in expenditure. Of these, ensuring that CDOs posts are staffed, provided adequate training, and allocated adequate non-wage recurrent resources is an important prerequisite for the achievement of many of the objectives in the sector, given the key role that CDOs play in implementing the programmes that do exist on the ground. Given that CDOs tend to be over-stretched and pulled into a wide range of activities at the local level, however, a precise specification of CDO training and resource needs should be developed only in conjunction with a clear vision for the sub-sector (and the wider SD sector as a whole), to ensure greater clarity in their roles and expectations about outputs and outcomes that will be achieved, as per the following recommendation.
- Government needs to be clear about its objectives for the social protection sub-sector and what it wants to achieve. Key to this is ensuring clarity in the understanding of all stakeholders on the boundaries of social protection, as distinct from wider social development (and, indeed, as distinct from other activities such as IGA). Good progress has been made in recent months in articulating a definition of the sub-sector, but this needs to be further embedded. This clarity is an important first step to ensure that the policy and strategic frameworks that are developed – and related budget requests in the BFPs - are clear in their vision and therefore more likely to gain traction with decision-makers. In order to achieve this, it will be important to invest adequate resources in terms of time and any capacity-building needed within MGLSD to articulate the strategic results the sub-sector (and indeed the wide social development sector) expects to achieve, how these results relate to expenditure, and how outputs (not inputs) will be measured.

- These objectives need to be rooted in an overall understanding of poverty and vulnerability in the country, especially in the North and Karamoja, and what the most appropriate social protection policy responses are likely to be. All stakeholders – government and donor – need to have a common understanding of the situation in order to ensure that there can be coordination and harmonisation of approaches and strategic vision.
- Forging this kind of government-led, clear understanding of the poverty context, articulation of appropriate policy responses, realistic and prioritised strategy for the sub-sector over the medium term, and concrete implementation plan is likely to help leverage both greater government resources as well as donor funding. At the same time as government needs to firmly grasp this leadership role, donors will need to ensure there is better coordination. Ideally this would involve:
  - o In the shorter term, greater coordination on monitoring and evaluation frameworks for all social protection activities – whether or not their primary purpose is identified as social protection – so that there is joint learning and a basic set of agreed indicators to measure. This will help to ensure the sub-sector can continue to be strengthened based on a common understanding of issues faced on the ground, the effectiveness of different programme options, and the most appropriate implementation mechanisms.
  - o In the medium term, there should be a consolidation of programmes and even joint funding of activities, ideally based around some kind of sector-wide approach. This would not require donors to move ‘on system’ necessarily, since there may be good reasons not to do this based on fiduciary risk assessments, as there are a range of possible funding mechanisms that would increase efficiency and effectiveness of programming.
- Under the auspices of the strategy and improved coordination within the sub-sector, further efforts will need to be placed on the development of appropriate institutional arrangements as the sub-sector evolves. This will include for example tackling issues related to decentralisation (how should programmes fit into the current fiscal decentralisation?) and the integration into existing national systems (or the development of appropriate new arrangements).
- Relatedly, there needs to be a firm orientation by all stakeholders around results. This will require accountability mechanisms to be established and strengthened, both in terms of improved joint sector reviews between MGLSD and development partners, but also MoFPED can help play a role in accountability through its strengths in budget monitoring and accountability (for example, through public expenditure tracking surveys and supporting future regular public expenditure reviews). Similarly, the newly-established Parliamentary Forum on Social Protection can help ensure accountability for results in implementation while also ensuring that budget allocations are being prioritised.





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**Social care services:** these are services that provide social support and care for needy individuals and households (often referred to as social work in other countries), including child protection, gender-based violence, and care of people living with disabilities or chronic illnesses (such as HIV/AIDS).

”

# 1 | Background and context

## 1.1 Rationale for social protection: poverty and vulnerability

There has been a steady reduction in the national incidence of poverty in recent years, falling from 38.8% in 2002/3 to 24.5% in 2009/10. However these gains have not been distributed evenly and poverty varies considerably by region and rural/urban status. Furthermore, the overall consumption distribution is very flat, and nearly 65% of households live under two times the official basic needs poverty line. This indicates that doubling the poverty line would more than double the number of vulnerable households. It is also important to bear in mind that the poverty line used in Uganda is unusually low by international standards – fitting the definition of “extreme” poverty used in most other countries. This represents the absolute bare minimum necessary for survival. Many households living near this poverty line are therefore still likely to be very poor by most standards.

To date, the discourse on poverty in Uganda has tended to emphasise ‘vulnerable groups’, namely orphans, the elderly, the disabled, widows, etc., as well as a focus on the particular needs of conflict-affected areas in the North. However, the exclusive focus on these groups misses out the vast majority of poor and vulnerable households. A recent analysis of household survey data has shown that over 40% of households live above the poverty line but remain highly vulnerable, while labour capacity constraints (households with high dependency

ratios, large household size, and high numbers of children) appear to be highly correlated with poverty status. There also appear to be very large financial barriers to the uptake of education, with stagnant (and even worsening) outcomes for the poorest, suggesting that broad-based cash transfers could play a large role in overcoming demand-side issues related to chronic poverty that are currently impeding higher educational attainment amongst the poor.

## 1.2 The social protection sub-sector

The understanding of poverty and vulnerability by key stakeholders in the policy debate is starting to slowly shift away from a narrow concern with ‘vulnerable groups’, and this has important implications for how the social protection sub-sector is defined and the role that is ascribed to social protection in alleviating poverty. With the on-going implementation of the Expanding Social Protection (ESP) programme, including the policy support and cash transfer pilots, the Ministry of Gender Labour and Social Development (MGLSD) is starting to take on its role of leadership and coordination of the sector, and there are now functioning sector coordination mechanisms in place, in particular the Social Protection Sub-Committee. One of the more important achievements to date has been the emerging consensus around the definition of the sector, which focuses on enhancing income security and protection from social risks

and which makes a distinction between different types of programmes including on one hand social transfers, social insurance, social care services, and complementary activities to allow access to basic social services, and other hand interventions that are part of the wider social development activities but not part of the social protection sub-sector.

However, in spite of these notable achievements in the last couple of years, the sector is still young. Aside from the social transfer pilot, government interventions in social protection are very small and has yet to capture much of the attention or imagination of high-level political leaders. This leads to a situation where much of the sector is still dominated by donor projects, nearly all of which are entirely 'off-system', largely fragmented, and poorly coordinated. This is especially true of many post-conflict humanitarian projects in the North of the country. Furthermore, in spite of the recent progress in establishing a clear and coherent definition of the sector, more time is needed before this definition fully takes root. In the mean time, there are many different definitions of what social protection entails and which activities should be included in the sector.

### 1.3 Objectives of the PER

The Public Expenditure Review therefore has an important role to play in the on-going definition and development of the social protection sub-sector. As per the terms of reference, the PER will be expected to add to the understanding of the nature of current programmes, the levels and trends in spending, and the efficiency and effectiveness of expenditure. More specifically, it will address the following research questions:

Understanding the social protection landscape:

- What is the current landscape of existing social protection programmes in Uganda?
- What is the nature of the programmes, their target populations, delivery mechanisms,

financial costs and sources and any other important characteristics?

- What are the institutional arrangements at the national and local government levels as well as amongst local and international NGOs?

### Levels and trends in spending:

- How much has been allocated, disbursed, and executed in real and nominal terms?
- What is the relative share of spending compared to government expenditure as a whole?
- To what extent do these trends reflect government's stated policy priorities?
- How the programmes are financed – government revenue (internally- or externally-financed) or donors (on- or off-budget)?
- At what level are programmes undertaken central or local – and where are budget lines held?
- What is the composition of spending – capital versus recurrent?

### Efficiency and effectiveness in spending and implementation:

- What are the coverage, overlaps and duplications in coverage?
- What are the synergies, complementarities and overlaps at the policy and implementation levels?
- How many beneficiaries are reached for each programme?
- What is the average spending per beneficiary for different types of programmes?
- What types of outcomes and results are achieved for each type of spending, and how do these compare?
- What percentage of spending goes towards administration or overhead for each type of programmes? Is this level optimal?

The over-arching objective is therefore essentially to assess the achievement of high-level budget outcomes that are identified in the field of public finance management, with an emphasis on the allocative and operational efficiency of spending (or, in other words, the extent to which spending is aligned with stated policy priorities and whether these spending objectives are achieved in the most efficient manner).

This involves an analysis of government and donor spending, answering a set of research questions around the pattern of allocation within the sector; the decision-making process; the efficiency and effectiveness of spending; the equity of spending; and, as a result, recommendations for possible improvements in future.

The review is therefore backward looking, but with the aim of providing clear recommendations going forward. Some of the additional objectives to which the report aims to contribute are:

- Consolidating the definition of the social transfers and social insurance elements of the sub-sector;
  - Identifying potential entry points into the policy dialogue (especially related to the prioritisation of resources);
  - Improving the effectiveness and efficiency of expenditure;
  - Providing insight into the institutional arrangements for coordination that should be developed; and
- Providing a stepping stone for the next phases of analytical work already envisaged by the ESP programme, including:
    - o Modelling of costs and benefits of potential SP programme options (poverty reduction, impact on economic growth, and fiscal requirements)
    - o Financing frameworks
    - o On-going work on institutional arrangements and transition plans.

## 1.4 Outline of the report

The following chapter will introduce the conceptual framework that will underpin our approach to the review, provide a brief overview of the social protection context, and discuss key methodological issues and approaches. Chapter 3 will then provide an overview of social protection in Uganda, including the legal and policy framework, the institutional setting, and a description of programmes and projects over the study period. The report will then analyse trends in expenditure on social protection in Chapter 4, while Chapter 5 will provide a discussion of the efficiency and effectiveness of spending. The final chapter will provide conclusions and recommendations for the sub-sector going forward.



## 2 | Approach and methodology

Before proceeding to the specific methodology proposed for this PER, a brief outline of the conceptual issues, general approach, and methodology are presented in this chapter.

### 2.1 Analysing expenditure from a public finance management perspective

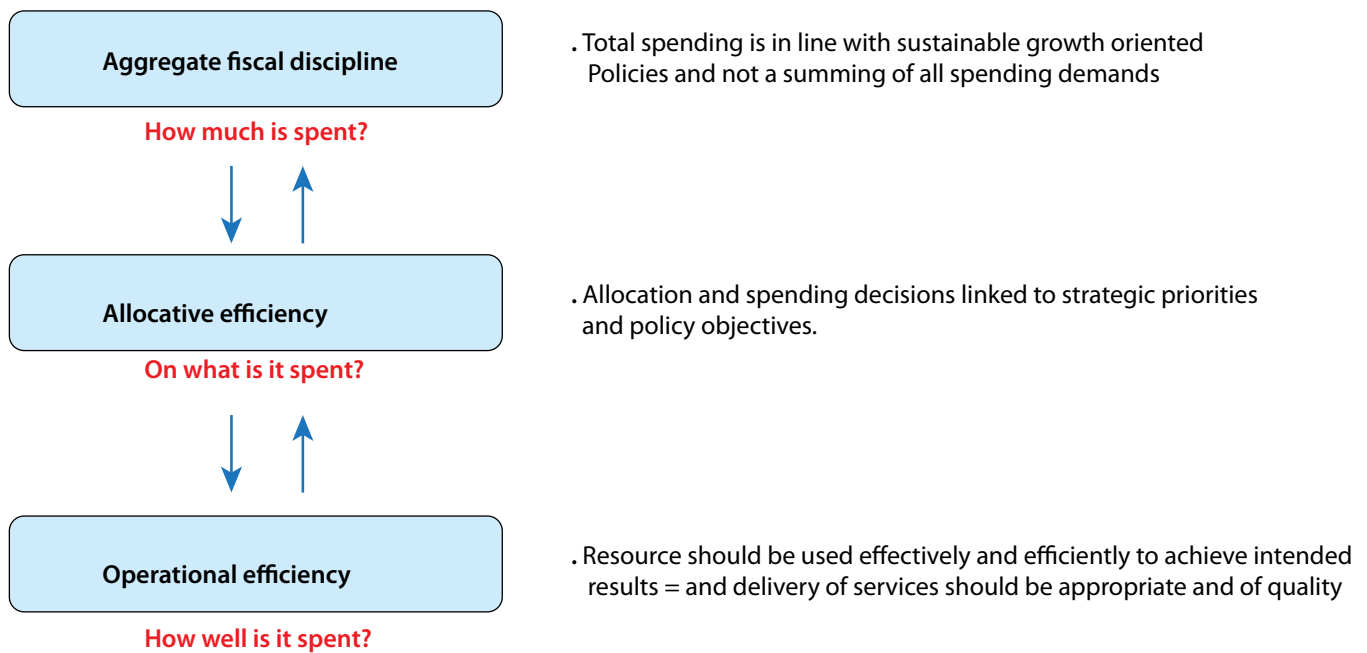
#### 2.1.1 Measuring budget outcomes: the role of the public finance management system

The objectives of public finance management are to achieve the three high-level budget outcomes outlined in the figure below: aggregate fiscal discipline; allocative efficiency; and operational efficiency. These essentially refer respectively to the size of the overall resource envelope; the distribution of spending shares across sectors (or ministries) and within these sectors to specific programmes; and, within this pattern of allocation to sectors or programmes, the level

of outputs that are achieved for a given level of inputs.

These three levels are inherently inter-linked, so that changes to one level may impact the others. For example, achieving aggregate fiscal discipline may limit the ability to allocate resources towards priority areas. Alternatively, poor operational efficiency due to poor expenditure controls may in turn limit aggregate fiscal discipline.

## Box 2.1 High level planning and budgeting outcomes



Source: adapted from IDASA framework in IDASA (2003) Monitoring Government Budgets to Advance Child Rights – A Guide to NGOs, Cape Town

### 2.1.2 Understanding the policy and budget cycle.

Budget outcomes therefore do not take place in a vacuum; in order to assess the efficiency and effectiveness of spending we need a frame of reference and a concrete understanding of what particular policy objectives and strategic priorities have been put in place, including (i) macro-economic policies regarding the ideal balance between current and future expenditure (i.e. levels of debt), levels of inflation, exchange rate policies and inflows of overseas development assistance (ODA), etc; and (ii) strategic priorities as to how given resources should be allocated across competing sectoral objectives. These latter sectoral priorities should be linked to commitments in the policy and legal framework as well as, ultimately, high-level commitments that have been made to international instruments (such as the

International Covenant on Economic, Social and Cultural Rights, the Convention on the Rights of the Child, etc), other international and regional commitments (such as the Livingstone Call to Action and the African Union Social Policy Framework), and objectives (most importantly the Millennium Development Goals).

In the context of developing countries it is the Poverty Reduction Strategy Paper (PRSP, or in Uganda's case the PEAP and currently the NDP) that normally should serve as the guiding statement on strategic objectives and be fully integrated into the policy, planning, and budget cycle. The idea is therefore to ensure it is not only a statement about policy intent on paper but is rather translated into budget allocation and results in implementation.

In order to operationalise the focus on results, Medium-Term Expenditure Frameworks (MTEFs) are normally the mechanism through which the PRSP is linked to spending decisions. Although there are many different definitions of what an MTEF is, the common features are that they should, at least in theory, provide a three- to five-year forecast of government expenditure that reflects the priorities of the national plan or

strategy within a sensible macro-fiscal context. The second aspect is the annual budget, which specifies spending allocations taking variations in resource availability and costs into consideration. Ideally these two should merely provide different views of the same thing, with the budget corresponding to the first year of the MTEF, so that essentially the MTEF and budget processes are one and the same.

### 2.1. 3 Principles of good PFM systems

In order for the three high-level budget outcomes to be achieved, the policy and budget cycle must be linked through an open and orderly public finance management system with the following characteristics (PEFA 2005):

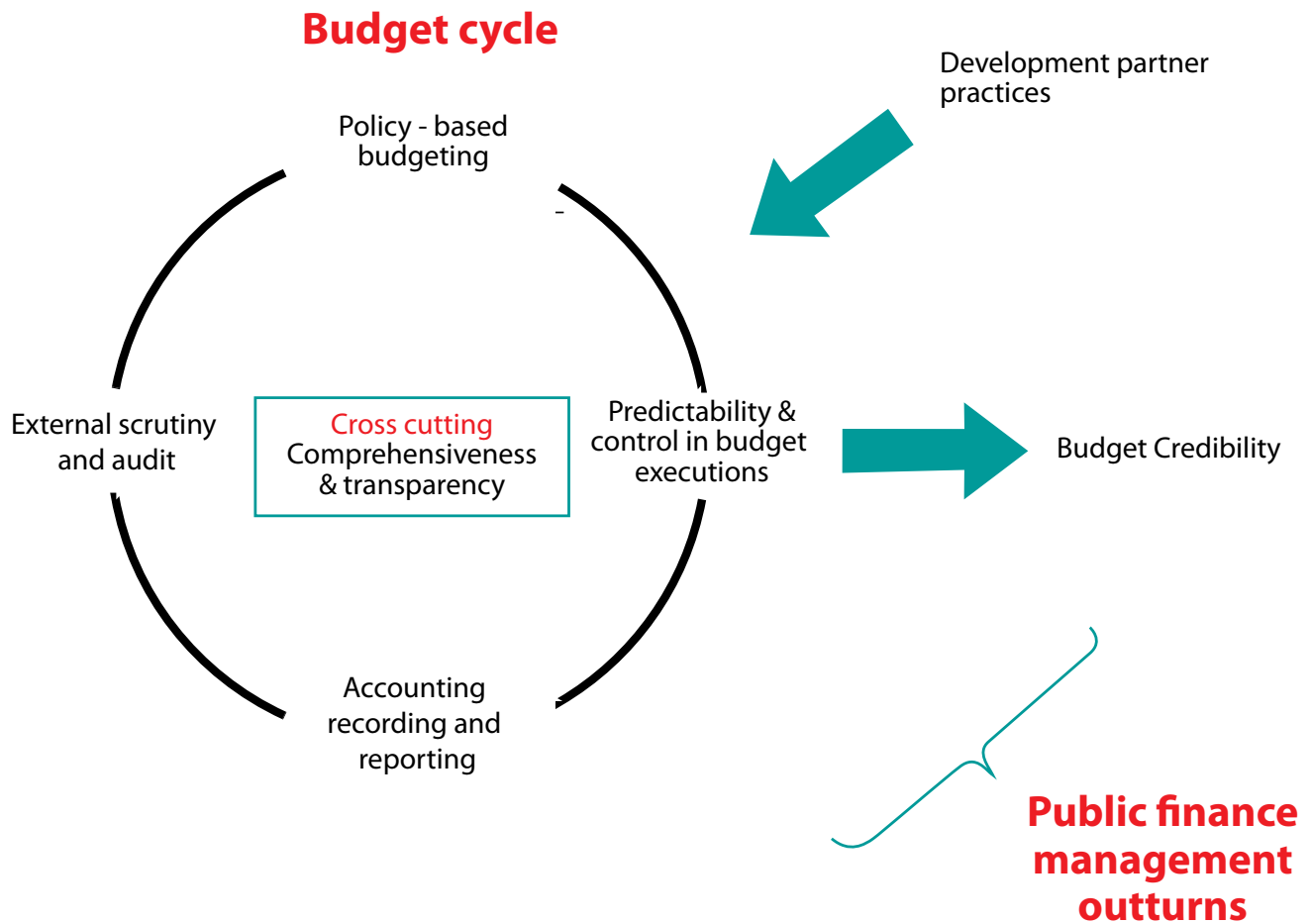
- **Credibility of the budget:** The budget is realistic and is implemented as intended;
- **Comprehensiveness and transparency:** The budget is comprehensive and fiscal and budget information is accessible to the public.
- **Policy-based budgeting:** The budget is prepared in line with government policy and priorities.
- **Predictability and control in budget execution:** The budget is implemented in an orderly and predictable manner and there are arrangements for the exercise of control and stewardship in the use of public funds.
- **Accounting, recording and reporting:** Adequate records and information are produced, maintained and disseminated to meet decision-making control, management and reporting purposes.
- **External scrutiny and audit:** Arrangements for scrutiny of public finances and follow up by executive are operating.

The figure below depicts how these different dimensions relate to each other. The budget cycle consists of policy based budgeting, predictability and control in budget execution, accounting recording and reporting and external

scrutiny and audit. The quality of the budget cycle is determined by the performance of key systems, processes and institutions. Cross cutting in each phase of the budget cycle is comprehensiveness and transparency.

This requires quality data as a fundamental input and output, throughout the process, for setting fiscal policy, coordinating decision-making on policies, priorities and programmes and day-to-day budget management. Information should be collected and presented in such a fashion that it promotes transparency and accountability. Comprehensiveness and transparency and practices and procedures underpinning the budget cycle determine whether the budget is 'credible' from a technical and a governance perspective. From a technical perspective, a credible budget is a budget that is implemented as planned and is comprehensive, affordable and sustainable; from a governance perspective a credible is one that reflects a nation's priorities. These dimensions determine the three high levels of public finance management outcomes. Furthermore, the quality of development partner practices has a powerful impact on the budget cycle and subsequently on the high level outcomes, as will be discussed in the next chapter. It is important to note that the dimensions are interdependent. This means that weaknesses in one part adversely affect the other parts and constrain progress towards better budgetary outcomes.

**Figure 2.1 Characteristics and linkages of a performing public finance management system**



Source: adapted from World Bank (2005)

### 2.1.4 Drivers of accountability

These characteristics ultimately determine the extent to which the PFM system encourages a focus on results in implementation. There are essentially three dimensions of relationships of accountability within a principal/agent framework that underpin this focus on results (Wilhelm and Krause 2008: 17):

- **Ownership:** National plans must be owned not just by the executive or Ministry of Finance or planning authority, but by government as a whole. Similarly, budgets and responsibility for implementation must be owned throughout all levels of government, from line ministry down to service delivery units in local authorities.

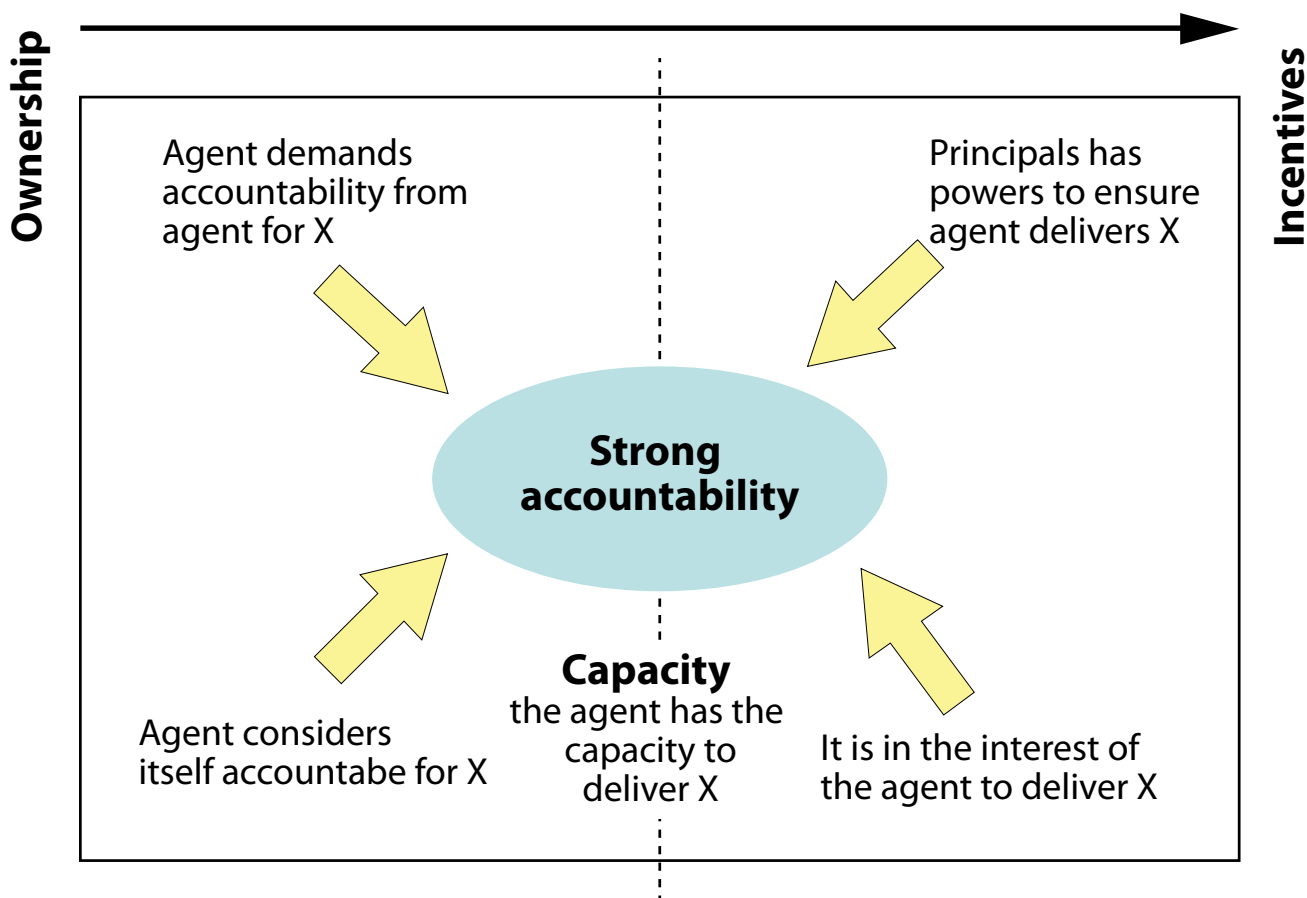
• **Incentives:** Individuals must have incentives to carry out their responsibilities. These are fostered through sanctions and rewards, and are normally put in place through pay and management structures within the civil service but also through reporting mechanisms at all levels. Where reports on execution and performance are demanded – by line ministry from local units, by Ministry of Finance from line ministries, or by Parliament from Ministry of Finance – the incentives to deliver are far higher.

• **Capacity:** Finally, individuals must have the ability and the means required to carry out the actions. This includes individual capacities

– knowledge and know-how – but more often have to do with the capacity granted by the system – rules and regulations for engagement, decentralisation or deconcentration of responsibility, ability to generate pertinent information on inputs and outputs to hold to account, and so on.

In this way, accountability critically depends on ownership and incentive structures within government and between government and donors that are mutually reinforcing. In the context of policy and budget implementation, these three dimensions are absolutely essential; addressing one without addressing the others will mean that reforms are unlikely to succeed.

**Figure 2.2 Drivers of accountability**



Source: Wilhelm and Krause (2008:18)

These three dimensions will be brought to bear in the analysis of social protection expenditure, in order to try to assess whether over the long term the PEAP (and now the NDP) and budget process has/will led to shifts in the ability of Government to deliver on its commitments to poverty reduction. The idea is that the increased focus on results should increase the demand for information in a virtuous circle so that the links between strategic orientation, resource allocation, and reporting grow ever stronger.

## 2.2 Defining the scope of activities to include in the review

One of the expected outcomes of the PER is a contribution to the refinement of the delineation of the sub-sector. The decision over the scope of activities to include in the review – and how to categorise them - is therefore an important one.

### The social protection sub sector

A consensus on the objectives of the social protection sub sector is now emerging<sup>7</sup>. The over-arching objective is to enhance the resilience of all Ugandans through supporting income security, care and protection for vulnerable groups, including more specifically:

- **To protect** poor and vulnerable people from destitution through provision of regular and predictable social transfers.
- **To prevent** declines in well-being due to economic shocks for formal and informal workers through expanding coverage of an inclusive social insurance system.
- **To protect** vulnerable people from social risks through provision of social support and care services.
- **To mainstream** priority socially protective complementary interventions in the policies, budgets and implementation plans of MDAs (although these activities fall within other

sectors and are therefore not part of the social protection sub-sector itself).

Consistent with these objectives, the emerging definition of the sector categorises four categories of social protection:

- **Social transfers:** while these should generally be cash transfers of a regular and predictable nature, it also includes transfers in-kind such as food aid as well as shorter-term cash/food/voucher-for work programmes since both of these types of programmes have the potential to transition from short-term and largely ad-hoc emergency and recovery programmes into longer-term social protection programmes;
- **Social insurance:** this includes government spending on pensions;
- **Social care services:** these are services that provide social support and care for needy individuals and households (often referred to as social work in other countries), including child protection, gender-based violence, and care of people living with disabilities or chronic illnesses (such as HIV/AIDS).
- **Complementary activities:** these are programmes that address specific demand-side barriers to access of basic services, such as school feeding programmes (which aim to increase enrolment), scholarships for poor and vulnerable children to primary and secondary levels, or financial incentives for the uptake of medical care (such as cash transfers for delivery in a health facility).

The review focused most attention on the first two categories, since the activities falling under social care services are especially fragmented and diverse and there is less understanding of the specific objectives and key instruments in this area of work. Programmes that are 'on budget'

through the MGLSD are included, however it would also not be possible in this exercise to undertake a thorough mapping of all of them. A separate piece of work is planned to develop a clear understanding of this area of work and following this, a PER may be undertaken by MGLSD / ESP to map these services.

For the purposes of the analysis of expenditure, a fifth category will be added to track expenditure on policy development, capacity building, and on-going central functions related to the leadership and management of the sub-sector.

### Activities that will not be included

Given the tendency for the definition of social protection to be a 'catch-all' sub-sector, it is also important to be clear on the areas that will not be included, namely:

- Basic social service delivery:
  - o Education
  - o Health
  - o Water/sanitation
- Livelihood programmes:
  - o Income generation/local economic development
  - o Asset transfers

It is also important to note that many of the relevant social protection programmes (including NUSAF, ALREP, and the OVC programme listed above) include components that are not related to social protection. The review will therefore not include programmes as a whole, but will rather separate out the relevant components to the extent possible.

### 2.3 Data sources, limitations, and challenges

The research will rely on the following sources of information:

- Quantitative (secondary sources)
- Policy and other government documents
- Government budget data (budget and actuals)
- Administrative data
- Donor programme documents (design, financial, reviews, evaluations, etc)
- Qualitative
- Interviews with national-level stakeholders (government, donor, NGO)
- Interviews at local government level

However, we know in advance that the availability and quality of the data will be a major challenge. Two major concerns – outside of the ability to obtain information in the first place – are:

- **Consistency:** There is a need to ensure that expenditure is not (eg donor and implementing partner), and to reconcile (or at least be aware of) any differences in estimates across data sources.
- **Comprehensiveness:** there are limitations on how much off-budget programme expenditure could be captured, due to time and resource constraints as well as the lack of available documentation.

To address the former, the research was meticulous in comparing data sources to identify consistency issues and followed-up on them to understand the underlying cause of the inconsistency. This also ensured that expenditures are not double counted. With respect to the latter, we took a two-pronged approach: firstly, committing to tracing all major donor/NGO programmes with a value of USD 1 million, which are likely to be tracked at the central level, and, secondly, to conducting a more detailed listing of NGO activities in our sample districts, to get a sense of the extent to which very small projects are operating at district level.

### 2.3.1 Sampling of districts

Whereas the ToRs do not specifically mention the need to visit local governments, they emphasize that the PER should adopt a consultative approach and ensure an interactive engagement with stakeholders at key stages. Hence information was collected from LGs that were used as case studies to complement secondary information collected centrally, rather than attempting to provide a nationally representative sample. As such the PER consulted four LGs that were deemed feasible in terms of time and resources using the criteria below:

- Regional balance – covering all regions in the country;
- A mix of districts that have been recently split (last five years) and those that have not

been split. For those that have been recently split cover both the newly created as well as the “mother” districts;

- Both rural and urban local governments;
- A mix of districts under SAGE pilot and those that are not. For those under SAGE cover a mix of SAGE phase 1 pilot districts as well as the other SAGE districts.
- A mix of LGs that are benefitting from development programmes (PRDP, NUSAF, LRDP) and those that are not;
- A mix of LGs with off-budget donor sources as well as those without;
- A mix of LGs that have experienced insurgency and other disasters (land-slides) and those that has not.

Taking the above criterion into account, we selected LGs as shown in the table below.

**Table 2.1 Local Governments visited**

District/ City/ Municipal	Region	Sampling Criteria
1. Oyam District	Northern	Old District (not split in the last five years) Rural LG SAGE phase II pilot district Benefiting from PRDP, NUSAF Off-budget donor sources LRA insurgency
2. Bududa District	Eastern	Newly created district Rural LG Not under ESP Benefiting from PRDP, NUSAF Off-budget donor sources Suffered from land-slides
3. Kabale District	Western	Old District (not split in the last five years) Rural and urban issues – (cover Kabale Municipal Council) Not under ESP Not benefitting from development programmes No (limited) off-budget donor sources Generally stable district
7. Kiboga District	Central	Recently split – cover the mother district; Rural LG ESPP – SAGE phase I Benefiting from LRDP No (limited) off-budget donor sources Generally stable district

### 2.3.2 Process: integrating quantitative and qualitative data

Consistent with the aims of the TORs and the approach outlined above, the research was done using a 'q-squared' methodology, meaning analysis of quantitative trends and patterns is complimented with a qualitative understanding of the underlying processes and systems guiding public finance and administrative management. This allowed the research to validate and triangulate the quantitative findings with experiences on the ground. In this way the quantitative budget analysis was integrated

with qualitative work that focuses on identifying ownership, incentives, and capacity throughout the decentralised system and the impacts these have on accountability and a focus on results in service delivery. Quantitative and qualitative information was integrated in an iterative manner to ensure that the PER is able to identify why and how the observed trends emerged, thereby ensuring the findings are as relevant as possible for pinpointing and articulating appropriate recommendations going forward.



# 3 Uganda's policy and governance context for social protection

## 3.1 Poverty and vulnerability in Uganda

### National trends in poverty and vulnerability

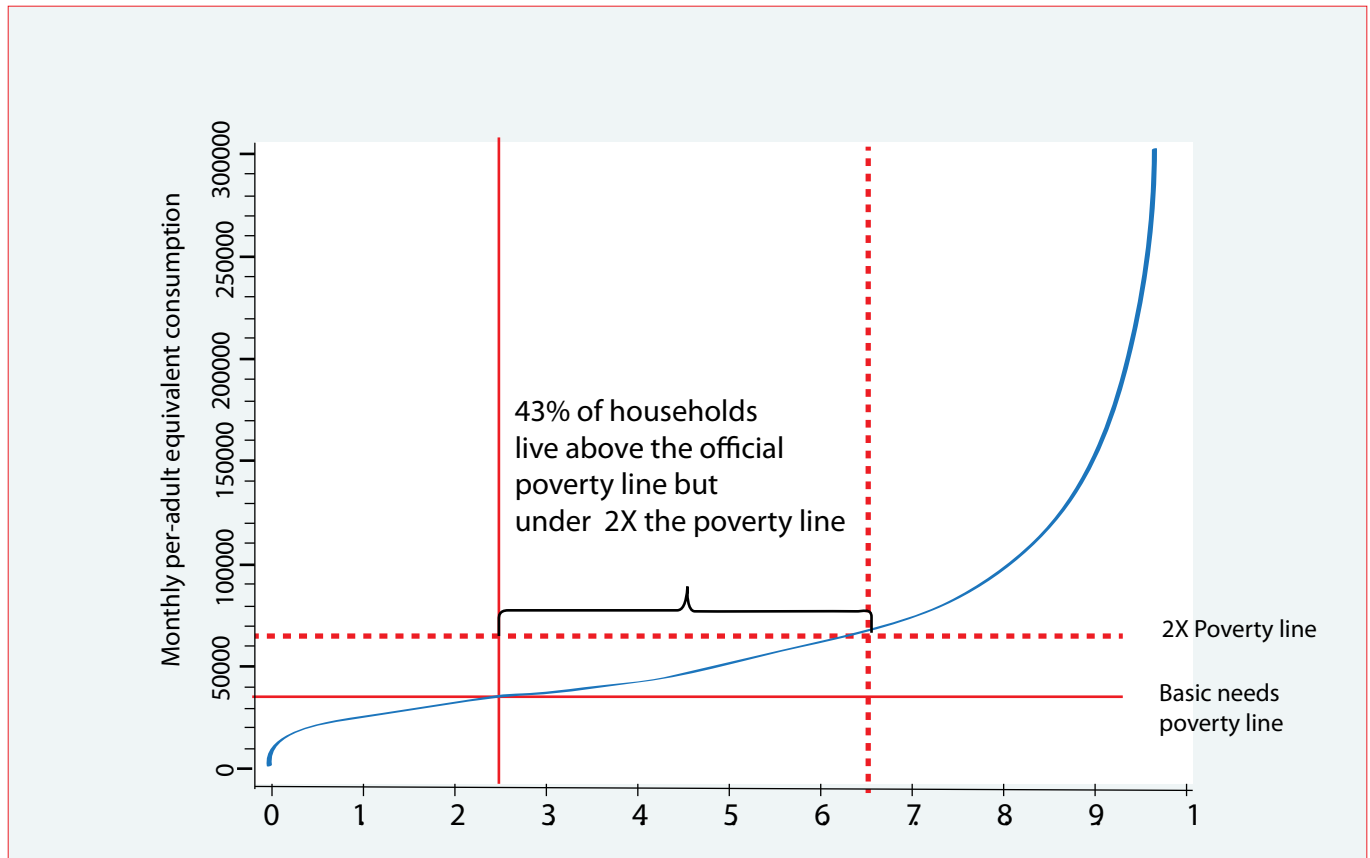
No matter which measure of poverty is used, poverty in Uganda has declined considerably in recent years, from 31% in 2005/6 to 25% in 2009/10. However, it is important to note that this poverty incidence means that over 7.5 million people still live in extreme poverty. Furthermore, the poverty line used in Uganda is set at a very low level by international standards, equivalent to 'extreme poverty' or 'food poverty' in other countries. This represents the very bare minimum level of consumption needed for survival<sup>8</sup>.

Furthermore, the distribution of consumption is very 'flat' (as illustrated in the figure below), which means that many households live very close to this extreme poverty line. 43% of the population live above the official poverty line, but under twice the poverty line (a measure sometimes used as a rough proxy for vulnerability). This means that around

2/3rds of the population is either poor or highly vulnerable to poverty. To illustrate, if consumption were to fall by just 20% (a fairly small variation, particularly for agricultural households), poverty would increase by more than 50%.

<sup>8</sup> Indeed, at this level, households must sacrifice some of their minimum daily caloric requirement in order to purchase other essential items such as soap or clothing or transportation.

Figure 3.3 Distribution of consumption, 2009/10



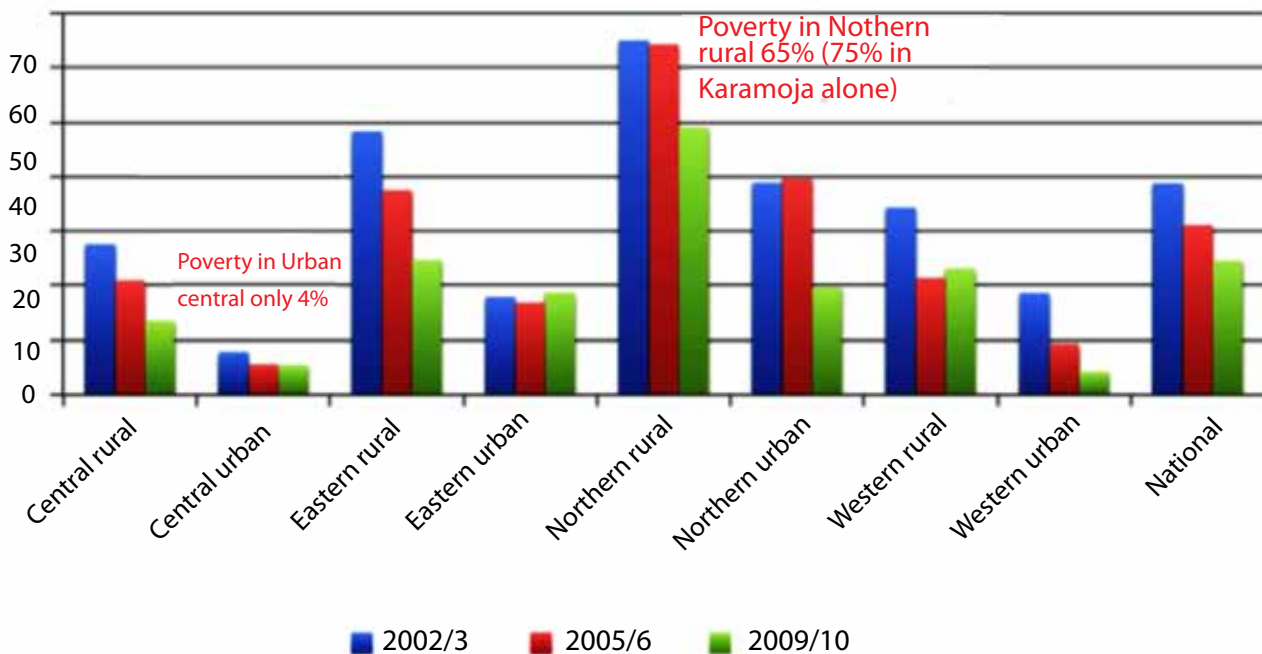
Looking at poverty dynamics in the panel survey, around 10% of households were poor in both 2005/6 and 2009/10 – often referred to as the ‘chronic poor’. Another 15% of households moved out of poverty in that period, while 11% slipped into poverty, suggesting a high degree of ‘churning’ amongst the poor. This is not surprising given the ‘flatness’ of the curve and the commonality of shocks to household income, which could push some households just above the poverty line and some just below in any given year.

Consumption poverty is also highly related to the uptake of basic services and investment in human capital, with children from poor households more likely to start school late and drop out early; less than 7 out of 10 children from the poorest households are enrolled in primary school compared to more than 9 in 10 children from the wealthiest households.

Poor households also have much lower rates of uptake of health care, with almost no improvement amongst the poor in the last five years.

### Specific contexts: the North and Karamoja

Understanding livelihood patterns, risks, and coping mechanisms across the wider North is complicated by the wide range of situations, from districts where nearly all of the population was in IDP camps for extended periods, to those less impacted directly by conflict, areas prone to other natural disasters such as flooding, and to the particular situation of Karamoja. While poverty in the North is much higher than the rest of the country, there is significant variation across sub-regions, with Karamoja having the highest incidence of 75%.



As in the rest of the country, poverty in the North is an overwhelmingly rural phenomena, although this manifests itself differently in LRA-affected areas and Karamoja.

### LRA-affected (the Acholi districts of Amuru, Gulu, Kitgum, and Pader as well as Lira and Oyam amongst others)

Here the poverty dynamics over the period of this PER were dominated by patterns of IDP return. These trends depended on both push and pull factors; in some areas it is the extremely vulnerable who remained in camps because they lacked the physical and/or financial means to return home, whereas in other cases the extremely poor were 'pushed' into returning early due to a lack of access to land or other livelihood opportunities in the camps<sup>9</sup>. The most vulnerable households were identified as those with: crucially, access to land (both

in 'mother' IDP camps, transit camps, and in original homestead sites); productive labour within the household for land clearing (a highly labour-intensive task) and production; assets for agricultural production; and the potential for income diversification into non-agricultural or livestock products

Those groups who are particularly vulnerable are those without secure land rights, whether through ownership or rental, and in particular those households without adequate labour potential (including the elderly without family support, the disabled, households with predominantly young children including widowed households without young men, households with members who are too ill to work, etc) and without oxen for ploughing. This means that the drivers of poverty for many in this part of the North are consistent with chronic poverty, rather than only the immediate shocks related to IDP return. By this point – over four years after most IDPs

<sup>9</sup> See UNDP (2007) *Returning to Uncertainty? Addressing Vulnerabilities in Northern Uganda*. Kampala: UNDP Uganda and Savage et al (2008) *Livelihoods in Crisis: a Longitudinal Study in Pader, Uganda, Year Two Update*. London: ODI. See also International Alert (2008) *Building a Peace Economy in Northern Uganda: Investing in Peace* Issue No. 1, September 2008.

had returned home – households with secure access to land and with adequate labour power (including the ability to diversify into other activities such as selling livestock produce, agricultural wage labour, or selling charcoal) are likely to have been able to rebuild assets over several agricultural cycles.

## Karamoja

Although poverty in the North is mainly associated with agricultural production, in Karamoja the picture needs to be put in the context of agro-pastoral livelihoods, often based around at least partly nomadic movements. Women and children often tend to remain in semi- or fully-permanent settlements while men and boys migrate with livestock in accordance with grazing patterns. Livestock are essential to these livelihoods, serving as often the most appropriate mechanism for saving and risk mitigation when herds can be built up to sufficient sizes to withstand drought<sup>10</sup>.

Livestock also plays different roles for different livelihood categories, with the better-off households tending to have not only larger livestock holdings but more high-value (cattle, oxen) and less-diversified holdings, whereas poorer households tend to try to build up more 'liquid' holdings (chickens, goats, pigs) that can be easily sold and that reproduce more quickly. The poor also tend to sell livestock less often, preferring to use them as savings or asset holdings and selling only in the face of a shock to household income, whereas the better-off are able to be more profit-oriented in their livestock rearing practices.

Households have traditionally had a range of coping mechanisms, including sending family members to work in other households in nearby districts where a relationship had been built between families over generations<sup>11</sup>.

Out-migration is currently one of the major coping strategies of extremely poor households caused by a combination of factors such as increased insecurity, loss of livestock, a series of poor harvests, loss of a breadwinner or key family member, and the weakening of traditional safety nets. Often a single event acts as a trigger although the overall context of extreme poverty and marginal livelihoods created the overall high level of vulnerability to shocks. Women are particularly likely to bear the brunt of this vulnerability, with over 90% of the population slated for resettlement made up of female-headed households. Rather than using traditional forms of seasonal casual labour migration, households are now migrating further afield, including to Kampala and other major towns, and children are sometimes sent to households without the strong former bonds between families, placing them at greater risk of abuse and exploitation.

## Identified vulnerable groups

There is often a particular focus on groups that are understood to be vulnerable to poverty. This includes:

- **Orphans:** they are more likely to live in poor households than non-orphans, with paternal orphans having particularly high levels of poverty (although they are only 1% of the child population). However, the issue is not just orphanhood status, but rather whether children live with their parents or not. Children living with their mother only (whether their father is alive or not) are most vulnerable to poverty.
- **The elderly:** poverty incidence amongst the elderly is not as high as might be expected, although the elderly are more likely to live in households in the poorest decile and less likely to be in the richest. Furthermore, poverty

<sup>10</sup> See also Sandford, Judith and Steven Ashley (2008) Livestock Livelihoods and Institutions in the IGAD Region. IGAD Livestock Policy Initiative Working Paper No. 10-08. 1  
<sup>11</sup> Stites, Elizabeth, Dyan Mazurana, and Darlington Akabwai (2007) Out-migration, Return, and Resettlement in Karamoja, Uganda: The Case of Kobulin, Bokora County. Feinstein International Center Briefing Paper, June 2007.

amongst the elderly is highest for those who are no longer working, meaning that many older people escape poverty only through continuing to work well into their old age.

- **Disability:** households with a severely disabled adult have a much higher poverty incidence than the average (30.5% compared to 24.5% nationally).
- **Female-headed households:** households headed by a woman are not more likely to be poor, however they are less likely to be in the richest deciles.

An important caveat to these findings on vulnerable groups is that household survey data may not capture poverty and vulnerability of these individuals fully: it cannot measure the distribution of consumption within households and the consumption actually experienced by these vulnerable groups; it does not consider the higher consumption needs of persons with disabilities or the elderly; and female headship is a blunt category which may include women receiving remittance income from their husbands (who may be better off) as well as those who are widowed or divorced without any outside assistance.

However, caveats aside, it does suggest that while focusing on 'vulnerable groups' is a government priority, it is important to remember that the number of people falling into these categories is very small, and focusing social protection only at these 'vulnerable groups' would exclude a large majority of the poor and vulnerable as only:

- 4% of households have double orphan;
- 2% of households have a person with a severe disability;
- 11% of households have a person with a partial disability.
- 15% of households have an elderly member.

## 3.2 Specific policies and strategic plans relevant to the social protection sub-sector

### 3.2.1 Relevant policies and plans within the social development sector

While not every aspect of the following policies are relevant to social protection, they nevertheless contain elements that are directly related to at least one of the categories of social protection defined above.

#### National Orphans and Other Vulnerable Children Policy (2004)

The goal of the National OVC Policy is the full development and realisation of the rights of OVCs. Specific objectives are stated as: ensuring that the legal, policy, and institutional framework for child protection is developed and strengthened at all levels; ensuring that OVCs access basic essential services; ensuring that resources for interventions benefiting OVCs are mobilised and utilised efficiently ;and ensuring that the capacity of duty-bearers for OVCs to provide essential services is enhanced.

Policy priorities are divided into eight areas, including: socio-economic security; food nutrition security; care and support; mitigating the impact of conflict; education; psycho-social support; health; and child protection.

Specific target groups are identified as: orphans and households with orphans; children affected by armed conflict; children who are abused and neglected; children affected by HIV/AIDS or other diseases; children in need of alternative family care; children affected by disability; children in 'hard to reach' areas; children living under the worst forms of child labour; and children living on the streets.

In order to implement the policy, two successive National Strategic Programme Plans of Interventions for Orphans and Other Vulnerable Children (NSPPI 1 and 2) have been developed, for the periods 2005/6-2009/10 and 2011/12 – 2015/16 respectively. The NSPPI 1 extended the target definition of vulnerable children considerably compared to the definition in the policy, including children suffering from poverty and those in ‘vulnerable households’ defined as households headed by single women or widows; older persons; someone who is chronically ill (or households with a chronically ill member); and households with persons living with disabilities. While the Policy is quite general, the goal of the NSPPI 1 is to increase the scale of effective programme interventions that reach OVCs. It translates the eight priorities outlined in the

policy into a set of 10 core programme areas across four building blocks, as outlined in the box below. In the NSPPI 2, the general focus areas are still the same, grouped under four major outcomes of Improved economic security, improved access to and utilisation of essential services, improved child protection, and effective policy, legal and institutional mechanisms for a coordinated response. A set of seven key strategies are then articulated in order to reach these objectives, as outlined in the box. In moving from NSPPI 1 to NSPPI 2, there is therefore a more strategic approach to OVC programming, with strategies 1 and 2 pertaining to direct delivery of services on the ground, and strategies 3 to 7 focusing more on the essential core functions of central policy leadership and coordination.

**Box 3.2 Core Programme Areas and Strategies of the NSPPI 1 and 2  
(areas related directly to social protection highlighted)**

NSPPI 1 Core Programme Areas	NSPPI 2 Key Strategies
Building Block A: Sustaining Livelihoods 1. Socio-Economic Security 2. Food Security and Nutrition 3. Care and Support 4. Mitigation of the Impact of Conflict	1. Supporting and strengthening the capacity of households and other caregivers to protect and care for OVC  2. Mobilising and strengthening community-based responses for the care, support and protection of OVC
Building Block B: Linking Essential Social Sectors 1. Education 2. Psychosocial support 3. Health	3. Ensuring that legislation, policies, plans and programmes are in place to protect vulnerable children
Building Block C: Strengthening Legal and Policy Frameworks 1. Child Protection 2. Legal Support	4. Mobilising resources and tracking their utilisation to scale up services for OVC  5. Raising awareness and advocating for a supportive environment for OVC
Building Block D: Enhancing the Capacity to Deliver 1. Strengthening Capacity and Resource Mobilisation	6. Strengthening research and documentation  7. Strengthening partnerships

## National Policy on Disability (2006)

The policy aims to “promote equal opportunities for enhanced empowerment, participation and protection of rights of persons with disabilities”. It sets out five objectives to achieve these aims, including creating a conducive environment for participation, promoting effective service delivery, ensuring that resources are mobilised and used efficiently, ensuring that PWDs and caregivers have access to services, and building capacity of service providers. However, which precise services are to be provided is not specified, aside from general references to assistive devices and community-based rehabilitation initiatives. In terms of implementation and resource mobilisation, the responsibility is largely on local government, the private sector, and CSOs, indicating somewhat limited commitment from government overall since local governments have somewhat limited scope for resource mobilisation outside of earmarked transfers from the centre.

## National Policy for Older Persons (2009)

The policy articulates the following areas of focus for older persons: economic empowerment; social security; food security and nutrition; health care and lifestyle for older persons; HIV and AIDS; education, training and lifelong learning; psycho-social support and care for older persons; conflict and emergencies; water and sanitation; shelter; gender; elder abuse; and accessibility to physical facilities and information etc.

The policy is seen as transcending any one single sector, and therefore implementation is expected to be funded within the respective budget ceilings of relevant sectors. In order to translate the policy into a set of prioritised actions, the National Plan of Action for Older

Persons has been developed. It sets out the following specific objectives (amongst others):

- To enhance access to social security to older persons by 25% by 2015/16
- To improve the food security and nutrition status of older persons by 2015/16
- To achieve 50% access preventive, promotive, curative and rehabilitative care for older persons by 2015/16
- To achieve 30% access to appropriate psychological and psychosocial support by 2015/16

The Action Plan includes a commitment to developing and implementing a universal older persons' grant.

## 3.2.2 Other related policies and plans

### National Plan of Action on Hunger 2011-2016

The Action Plan recognises that malnutrition levels in Uganda are unacceptably high, with malnutrition remaining a largely 'hidden' problem. The Plan therefore sets a goal of reducing malnutrition levels amongst women of reproductive age, infants, and young children. The objectives are to improve access to and utilisation of nutrition services during pregnancy and children's early years, enhancing the consumption of diverse and appropriate diets, protecting households from the impact of shocks and other vulnerabilities that affects their nutritional status, strengthening the policy and institutional frameworks to implement the programme, and to create awareness on the issue of nutrition to build commitment.

The objective related to shocks and vulnerability explicitly recognises the importance of promoting social protection interventions in order to ensure that households can provide adequate nutrition for women and children.

The programmes mentioned are social transfers as well as school feeding, with an emphasis on the specific needs of households in areas with high levels of malnutrition.

### 3.2.3 Specific plans for the North and Karamoja

#### PRDP

The main guiding framework for the North of Uganda is the Peace Recovery and Development Plan (PRDP). Some of the activities under Strategic Objective 2: Rebuilding and Empowering Communities are relevant for the social transfers sub-sector, even if they fall more under the 'complementary' activities rather than social assistance or social insurance. This objective includes return and resettlement of IDPs including the provision of resettlement kits; community empowerment and development including basic service provision; and livelihood support including promoting employment and labour productivity, focusing on income-generating activities.

#### KIDDP

The Karamoja Integrated Disarmament and Development Programme (KIDDP) focuses on the specific needs of Karamoja in terms of conflict, livelihoods, and access to services. It serves as the Karamoja 'component' of the PRDP. The objectives of the KIDDP include ensuring security and establishing law and order, promoting alternative and sustainable livelihoods, and expanding access to basic services as well as basic infrastructure such as roads. While social protection is not mentioned explicitly, social transfers are undoubtedly consistent with the objectives and strategic orientation of the KIDDP.

## 3.3 Over-arching strategic frameworks: the PEAP and the NDP

For the period of the PER from 2006/7 to the present, there have been two over-arching strategic frameworks in place. There were three Poverty Eradication Action Plan (PEAP) incarnations: 1997, 2000, and the third in 2004 to cover the period to 2008. There was a gap between the end of the third PEAP in 2008 and the development of the NDP (for the years 2010/2011 to 2014/15, but during this intervening period the priorities of the third PEAP were in theory still to guide resource allocation.

### 3.3.1 Third PEAP (2004-2008)

The orientation of the PEAP documents, from the first in 1997 was largely around ensuring poverty reduction through enabling the poor to benefit from market opportunities while expanding access to basic services – in particular health and education – and improving quality. While in the first PEAP the plan was based on priorities within individual sector working groups, in the later two PEAP documents, a set of 'pillars' were identified, to highlight the cross-cutting nature of the objectives. These pillars included: rapid and sustainable economic growth and structural transformation; good governance; conflict resolution, disaster response and security; the increased ability of the poor to raise their incomes; and the enhanced quality of life of the poor.

Within the Social Development sector, the emphasis was largely on community development interventions to reduce poverty, with some additional verbiage on the need to 'mainstream social protection throughout government'. What this mainstreaming would entail, or how social protection was to be defined, was however not articulated. The rationale for



the sector was that focusing on improving social capital in communities would lead to increased social inclusion, social and economic security, and empowerment. Priority community development activities included community mobilization (to encourage uptake of basic services), some child protection, and home-based care for people living with HIV/AIDS. In order to put this prioritization into practice, the PEAP committed to filling vacant CDW posts and strengthening the management of CDWs. With respect to social protection of vulnerable groups such as OVC and persons with disabilities, the priority actions were to mobilise and strengthen community-based responses for OVC and to support the expansion of community-based rehabilitation for PWDs.

The PEAPs identified the set of prioritized poverty reduction spending areas, which were included in the Poverty Action Fund (PAF). Spending on PAF items was to be protected from spending cuts. Activities in the social development sector, however, were not included in the PAF.

### 3.3.2 National Development Plan 2010/11 – 2014/15

#### NDP Theme, Objective, and Strategic Actions

In a marked shift away from the focus on poverty reduction and the social sectors in the PEAP, the NDP places a greater emphasis on economic growth and transformation. Despite the shift in emphasis, there is still a focus on human development. The emphasis is on economic growth as the route to poverty reduction, however a recurring theme throughout the NDP is indeed poverty reduction and reductions in inequality, ensuring access to basic services and prosperity for those who might otherwise be left behind (see extracted text in the box below).

### Box 3.3 Poverty reduction, equity and social protection as themes in the NDP

The NDP Theme and Objectives are articulated as follows (p. 38, bold added):

“The theme of this NDP is “Growth, Employment and Socio-Economic Transformation for Prosperity”. Each of the elements of this theme provides an overall thrust to what Ugandans want to be achieved during the NDP period.

Throughout the world, the magnitude of economies is measured by the size of their wealth, commonly referred to as Gross Domestic Product (GDP). It is the goal of every economy to increase its GDP in a rapid, efficient and sustainable manner. Broad-based economic growth increases revenues, stimulates employment, generates additional goods and services and advances the standard of living of the population. Embedded in the NDP theme is the desire to balance wealth creation with sustainable poverty reduction, which calls for growth with equity. That is, increasing the GDP while improving the socio-economic indicators such as the number of people living below the poverty line and infant mortality. Employment creation is equally critical for both wealth creation and poverty reduction. During the NDP period, the size of Uganda’s economy must not only increase significantly, but it should do so in such a way that creates adequate gainful jobs that are in tandem with the growing labour force. As already noted in the analytical sections, growth in employment will require stronger socio-economic transformation which should in turn feed into additional growth, gainful employment creation and eventually the prosperity of all citizens. Additional policies for transformation and social protection need to be targeted at the welfare of people who are unable to work or lack basic resources.

In line with this theme, the plan seeks to significantly improve specific development indicators associated with transformation. These include raising average per capita income levels, improving the labour force distribution in line with sectoral GDP shares, raising the country’s human development indicators and improving the country’s competitiveness to levels associated with middle income countries.”

In terms of translating these themes of poverty reduction, equality, and even the reference to social protection at the outset into prioritised actions, there are some relevant “strategic actions” that fall under Promoting Gender Equality and Transforming Mind-Set, Mind-Set, Attitudes, Cultural Practices and Perceptions. These include to: promote equal access to education and other productive, human and social capital assets; ratify and domesticate international protocols and principals such as the African charter on human rights of women, PWDs and Children; and eliminating gender based violence.

However, aside from these fairly peripheral strategic actions, it is notable that there are none that are specifically related to social protection – particularly in terms of a coherent sub-sector - that are articulated.

#### Social protection within the Social Development sector in the NDP

Although social protection does not feature as one of the priorities of the NDP in terms of any of the strategic actions, it does receive discussion within the social development chapter of the Plan. Here the sub-sector sets forward an objective of

“expanding social protection measures to reduce vulnerability and enhance the productivity of the human resource” and a strategy of diversifying and providing comprehensive social protection measures for the different categories of the population. At the moment, therefore, many of the actions involve a ‘strategy to develop a strategy’; there is a concrete commitment to develop cash transfer programmes and expand

Social care services (such as community-based or institutional rehabilitation) for children, the elderly, and people living with disabilities, but since these services are currently nascent there are no concrete commitments in terms of the scale or scope of services to be delivered. Given the timeline of the NDP through 2014-2015, this seems an appropriate and realistic vision for the upcoming couple years.

## Box 3.4 Social protection within the Social Development sector in the NDP

Objective 3 - Expand social protection measures to reduce vulnerability and enhance the productivity of the human resource.

Strategy 1: Diversify and provide comprehensive social protection measures for the different categories of the population.

### Intervention Description

- i) Formulate a comprehensive social protection policy and strengthen the mechanism for coordination of social protection programmes.
- ii) Diversify social security measures to cover more people, those employed in the formal and informal sector as well as the unemployed.
- iii) Establish a regulatory agency.
- iv) Liberalize the provision of national social security services to allow more providers or fund managers to cover other areas such as hospitalization, housing and pensions.
- v) Establish a data management system for the different categories of vulnerable groups and workers in the formal and informal sectors and the unemployed.
- vi) Establish public and support private health insurance schemes.
- vii) Develop and implement social transfer programmes including cash transfer programmes to the elderly, persons with disability and the poorest quartile of the population, and cash for work for the vulnerable youth.
- viii) Provide adolescent life skills to the youth outside and in school.
- ix) Strengthen institutional rehabilitation services for children with disabilities and those in conflict with the law.
- x) Support comprehensive community response programmes for vulnerable groups (OVCs, widows, old persons and ethnic minorities) through partnerships with civil society organizations.
- xi) Expand community based rehabilitation services for older persons, people with disabilities (PWDs) and children with special needs to all districts in the country.
- xii) Provide social protection for abused and neglected children and babies who are in need of care and protection in collaboration with the civil society organizations.

Objective 4 - Promote Gender equality and women empowerment by ensuring equitable access to opportunities and participation in the development process.

Strategy 2: Reduce gender based violence and promote women's rights.

#### Intervention Description

- i) Develop and implement sensitization and awareness programmes and put in place clear reporting and administrative mechanisms for handling the cases.
- ii) Ratify, domesticate and report on regional and international protocols, conventions and principles on women's rights and gender equality.
- iii) Support survivors of gender based violence to engage in income generating activities and provide access to professional psycho-social counselling services.
- iv) Reduce incidences of sexual and gender based violence among men and women.
- v) Ensure total elimination of female genital mutilation (FGM).



## 4 Overview of social protection programmes and projects in Uganda

This chapter will explore the programmes identified as social protection in more detail. They are grouped here according to the categories outlined in Chapter 2, following the definition of the sub-sector that has emerged.

Note that in several cases the categorisation is not entirely straightforward; for example, some programmes include multiple activities that cannot be easily separated for the analysis, such as community-based rehabilitation for persons with disabilities that include both Social care services but also provide income-generating activities (IGA), which is not considered to be social protection either in the international literature or in Uganda. Other challenges involve categorising programmes that provide vouchers for agricultural inputs through public works, since the instrument is the same as other social transfer programmes but the objectives have a greater emphasis on agricultural production. Where these issues arise they will be discussed in the text below.

## Box 4.5 Lack of consensus on categorization of programmes in the North: social protection or livelihoods?

There is not yet a consensus across all actors of how to categorize many of these important donor programmes, particularly those in the North of the country. Many donors including the EU, DANIDA, and the Norwegian Embassy consider their programmes to be livelihood and/or agriculture programmes, and indeed social protection is not a specific objective. However, they are categorized as direct transfers for three reasons:

- The instruments used (labour-intensive public works) are generally recognised as social protection instruments in the international literature;
- The rationale for their exclusion from the social protection sub-sector tends to be that they are responding to the short-term needs of the post-conflict environment in the North (where IDPs are returning to their land, requiring specific support to kick-start production and other economic activities). However, social protection should not be restricted to addressing only chronic poverty; transitory shocks are also highly relevant to social protection (indeed, many pillars of social protection in developed countries respond precisely to such transitory shocks such as unemployment or illness).
- Now that the vast majority of IDPs have since returned to the North (aside from those who are likely to remain permanently in camps and transit areas), it is a question for evaluation and discussion whether support for these areas should be designed to address short-term needs, or whether the underlying poverty and vulnerability are indeed much more related to the causes of chronic poverty – and hence would be better addressed through other types of social protection interventions.

## 4.2 Core social protection programmes: social transfers

### 4.2.1 SAGE

The flagship social protection programme is the Social Assistance Grants for Empowerment (SAGE) programme implemented by the Expanding Social Protection Programme of the Ministry of Gender, Labour, and Social Development and jointly funded by government and development partners (DFID, Irish Aid, and UNICEF). The total budget for the donor

contributions to the programme is GBP 21.9 million, while government contributions have not yet been fully determined for the life of the programme (in 2011/12 the budget allocation was 125 million UGX). The goal of the programme (and of the ESP programme more generally) is to reduce chronic poverty and improve life chances for poor men, women, and children in Uganda.

Over the 4- year period of the pilot, SAGE will provide regular monthly grants to households in 14 districts, with an expectation of reaching over 600,000 people in 95,000 households. The programme is currently in the process of rolling out to these pilot districts, after systems were tested in a 'pre-pilot' phase involving a few districts. Transfers to individuals began at the end of 2011.

## Targeting and benefits package

There are two types of targeting being tested by the pilot. The first is the Senior Citizens Grant (SCG) of UGX 23,000 monthly [2011 value], payable to all elderly citizens aged 65 and older (60 and older in Karamoja).

The second is the Vulnerable Families Grant (VFG), which uses a points-based system to identify vulnerable households. The scoring system is designed to prioritise households with low labour capacity (and high dependency ratios) and households with orphans, people living with disabilities, and the elderly. Beneficiary selection and identification for the VFSG is done through a Birth and Death Registration (BDR) process (supported by UNICEF), whereby each household in an area is surveyed and all members are registered, with details taken on the age, disability status, and orphanhood status of each individual.

## Implementation arrangements

The programme is managed centrally by the ESP Secretariat, with implementation at the local level being undertaken by SAGE offices embedded within existing local government structures.

## Monitoring and evaluation arrangements

Although the programme is too new to have any results in implementation, one notable feature of SAGE is the thorough M&E framework that has been developed. Given that one of the explicit aims of the SAGE pilot is to reveal policy-relevant evidence for future government policy and programmes, there is an emphasis on producing a robust evaluation. In addition to routine monitoring, the evaluation arrangements include quantitative surveys (baseline, 12-, and 24-months) as well as qualitative surveys and regular monitoring of local markets.

### 4.2.2 NUSAF<sup>13</sup>

NUSAF I was designed as a community-driven development programme for the North (including Acholi, Lango, Teso, and West Nile sub-regions) and began in 2002. This first phase (referred to as NUSAF I) aimed to empower communities "by enhancing their capacity to systematically identify, prioritise, and plan for their needs and implement sustainable development initiatives that improve socio-economic services and opportunities." The programme was to span 5 years (although this was longer in practice due to a slower pace of implementation than originally envisaged), and had an overall budget of USD 100 million.

Building on the experiences of the first project while at the same time adapting to changing circumstances in the programme area - specifically the cessation of conflict in LRA-affected areas and the recognition that programmes across the whole of the PRDP area needed to start transitioning from emergency/humanitarian interventions to development ones - NUSAF II followed in 2009 as another USD 100 million, 5-year project. NUSAF II is directly linked to the PRDP, and covers all PRDP districts (resulting in the programme scaling up from the original 18 districts, which were then split to comprise 29 districts, to a total of 40 districts)<sup>14</sup>.

<sup>12</sup> While the BDR is in some ways a necessary start-up cost of the programme in terms of providing the information needed for targeting of the VFSG, it is also a wider public good in that a functioning birth and death registration system is an important public service in and of itself.<sup>13</sup> Indeed, birth registration is one of the child rights articulated in the Convention on the Rights of Children.

## Social protection activities

NUSAF I involved three components: (i) Community Development Initiatives (CDIs), which took up the bulk of the total programme budget; (ii) Vulnerable Groups Support Sub-Projects (VGS); and (iii) Community Reconciliation and Conflict Management Component (CRCM). It is the CDI component that is relevant from the perspective of social protection, since the projects identified by communities were implemented using a public works approach. The VGS component, by contrast, is not included in this review since, although it targeted ‘vulnerable’ groups (IDPs, formerly abducted children, youth, people with disabilities, the elderly, female-headed households, etc) it provided skills training and grants for income generation projects, neither of which are considered to be social protection activities.

It is important to note that while the modality of public works was used, the programme indicators and objectives for NUSAF I were articulated mainly in terms of completion of community projects and eventual use of the community infrastructure that was developed; the extent of public works employment created or the impact of this on beneficiary households was not explicitly stated as an objective or monitored in the performance indicators.

By 2009 when NUSAF II was developed social protection had developed as a global programme area for the World Bank and was gaining some increased attention within Uganda as well. The orientation of NUSAF II therefore falls more squarely within the bounds of traditional social protection programming, with an emphasis on “improving access of beneficiary households in Northern Uganda to income earning opportunities and basic

socio-economic services” and specific results indicators for the increase in the income of targeted beneficiary households and person-days provided in labour-intensive works.

As in the original programme, NUSAF II includes a component on Livelihood Investment Support (LISC), which now encompasses both the Public Works Programme (PWP) and the Household Income Support Programme (HISP, the continuation of the VGS component in NUSAF I). It is therefore only aspects related to the PWP that are included in this Review.

The programme documentation for the PWP reflects the more specific social protection orientation, with an emphasis on the objective of providing cash for households to smooth consumption (to purchase food and basic needs) and invest in productive assets during the dry season when the works will take place. The rationale is also more directly relevant to social protection, as it is framed explicitly around the idea of providing income support to allow households to adjust to shocks to food prices and agricultural production.

## Benefits package

However, the level of transfers provided to households engaged in the public works employment was relatively small, at around one month’s worth of employment in NUSAF I. Similarly, in NUSAF II, approximately 250 beneficiaries (one per household) are expected to benefit from each community project, for a duration of 22 working days, which does not meet the criteria of ‘regular and predictable’ transfers that social protection interventions normally should, in spite of the orientation in the programme documentation around a social protection lens. According to the Operations Manual, the wage will be set at the level of the

lowest-paid civil servant in the area. This is expected to meet the needs of the household food basket and provide some money for small savings or investments. Elderly men and women are expected to be included more effectively under NUSAF II, by providing them with appropriate tasks such as babysitting or hoe-making which can be done without much physical exertion.

## Targeting

Resources were targeted to districts based on a set of indicators measuring the socio-economic characteristics of each district in the NUSAF programme area (including population size, poverty, accessibility to social services, etc). Districts ranked as the most deprived then received a larger share of the resources. Similarly, resources within districts were allocated across sub-counties in the same manner. Within communities, households are selected based on the participatory/community-based process, which would normally include a wealth ranking exercise. This process is led by the Community Development Officers (assisted as necessary by community members trained in undertaking participatory appraisals of this nature). Within this community-based process, the following groups are expected to be targeted: IDP returnees and those in camps, widows and widowers, orphans (over the age of 18), ex-combatants, former abductees, female-headed households, unskilled and unemployed youth, disarmed Karamojong youth, and the poor who have a surplus of labour.

## Results in implementation

Given that the orientation of NUSAF I was not explicitly around social protection and the indicators for that phase did not include specific

performance measures related to public works, there is a lack of concrete evaluation findings in terms of the effectiveness of targeting or the impact on households<sup>15</sup>. Some findings related to the efficiency and effectiveness of implementation were, however, relevant, and these fed into changes in the design of the programme under NUSAF II. These include:

- A re-emphasis of the PWP around actually providing public works employment, rather than being more concerned with narrowly completing the construction/reconstruction/repair of physical assets.
- The need to embed the programme within the existing district planning, budgeting, and implementation structures, rather than continue with separate procedures as under NUSAF I.
- A careful approach to accountability to address issues with corruption and mismanagement of funds, including using 'bottom up' accountability mechanisms such as citizen's scorecards, and publishing all project financial information at local levels to increase scrutiny.

NUSAF II includes a much more fully developed monitoring and evaluation framework than NUSAF I did, which includes baseline studies, mid- and end-term evaluations, tracer studies (to examine the impact on beneficiary households), as well as additional specific studies as needed. Based on the available programme documentation, the emphasis of the evaluation appears to be more on assessing the impact on beneficiary households, rather than examining the effectiveness of targeting as such. This would be unfortunate, since targeting is an important policy question for future developments of public works programmes (and social transfers more generally).

<sup>15</sup> For validation: is there any available information that is missing here?

### 4.2.3 NUREP<sup>16</sup>

#### Programme overview

The Northern Uganda Rehabilitation Programme (NUREP) was developed and agreed in 2005 as a response to the need for support that would provide a bridge between the emergency humanitarian interventions that were in place during the conflict in the North and the anticipated reconstruction and development phase that would follow the cessation of hostilities. The objective was to “improve living conditions and protection of civilians in Northern Uganda, contribute to poverty reduction and good governance, and to promote reconciliation at community, regional and national levels”. Two of the expected results include activities that are related to social protection even if the overall results are not fully aligned with SP: (i) IDP self-reliance and coping mechanisms improved and (ii) improved livelihoods and economic development. During the inception phase of NUREP the PRDP and KIDDP were elaborated, and the programme therefore responds to both of these policy documents. The Euro 20 million programme was funded by the European Commission (EC) and implemented from July 2007 to December 2010.

#### Social protection activities

**Result 3:** coping mechanisms of IDPs improved  
This result was the smallest of the programme (only 5% of total programme funds), since the return process was already further along than envisaged during programme design. There were a total of 193 activities under this result, some of which were potentially relevant to social protection (specifically in terms of child protection services that would fall under the social welfare category). These included:

- MEDAIR support to vulnerable children, part of which included providing them

with goats to allow them to sustain their own independent livelihoods that could contribute to costs of schooling or providing food for their families<sup>17</sup>.

- Two organisations (CPA and GUSCO) provided material support including reintegration kits for formerly abducted children in 13 sub counties
- Three organisations provided material support for resettlement in 4 sites, which also included scholastic support for students and support to disabled/disadvantaged children.

Unfortunately, in practice it was not possible to extract social protection related expenditure from this result area, so these activities are not reflected in the quantitative analysis in the following chapters.

**Result 4:** Livelihood opportunities for local people diversified and increased

This result comprised 35% of the total budget.

While the majority of activities were IGAs, this result also included some cash for work activities and asset transfers in the form of livestock. These included:

- Procurement and distribution of livestock and productive assets by a number of different NGOs
- Renovation and construction of water works (windmills, dams, etc) using CfW

It is the latter that is relevant for the purposes of social protection.

#### Geographical coverage

NUREP covered 19 districts<sup>18</sup> in Acholi, Lango, Teso, and Karamoja sub-regions.

#### Benefits package

Not mentioned.

## Targeting

Although the general population in programme areas were to be the beneficiaries, the programme identified the particularly vulnerable population to be women (especially widows and child mothers), children (especially orphans and those who had been formerly abducted), people with disabilities, people living with HIV/AIDS, and – first and foremost - IDPs.

## Management and implementation arrangements

A PMU was established within OPM to manage the project, with the support of a third-party service provider (Cardno AgriSystems) to provide technical assistance and ensure compliance with EC requirements. This latter objective meant that the programme was only partially mainstreamed within OPM, since financial control rested with Cardno rather than with OPM. As with many projects being implemented at the time, many districts felt that they were unaware of NUREP activities in their areas. As a result, in 2009 a joint monitoring process was put in place so that districts were fully involved. Districts were also involved in the selection of projects, which should have been based on DDPs, and were also involved in the tender process and certification of results. So although they did not make the actual payments to contractors they should have been engaged throughout the process.

## Results in implementation

Beneficiaries of CfW activities were found to use funds for improving household productive activities and paying for school fees. Implementation was significantly delayed at the outset and throughout the programme, partly due to the long circuit of expenditure in EDF 9

(the funding instrument for the EC at the time) and partly due to delays in the design and agreement of the grant mechanism. These delays inevitably had an impact on the effectiveness of results. Of particular importance was that the IDP situation was changing rapidly over the NUREP period, so any delays in programme implementation in the IDP camps reduced the relevance of the response. Some activities needed to be re-oriented to areas of return rather than take place as originally planned in the camps. Another problem resulting from the delays was that project costs increased in the period between design and implementation or the operational context changed. As a result, some interventions needed to be quickly implemented or resources were spread more thinly on the ground than originally designed, both of which led to a reduction in the effectiveness of the projects.

### Some of the challenges in implementation included:

- Low capacity of local contractors, especially for smaller grants, which led to some low quality and/or delayed execution
- Lack of experience of some contractors involved in CfW, where they set wage rates at levels which caused conflict with communities, and there were some issues with districts feeling that the assets were not of a high enough standard to approve payment.

## 4.2.4 ALREP<sup>19</sup> and KALIP<sup>20</sup> Programme overview

The Northern Uganda Agricultural Livelihoods Recovery Programme (ALREP) and the Karamoja Livelihoods Programme (KALIP) are both successor programmes to NUREP. They are both also 5-year programmes, with Euro 20

million allocated to ALREP and Euro 15 million allocated to KALIP. The agreement was signed in March 2009, but there has been an 18-month delay in implementation of both programmes<sup>21</sup>.

ALREP aims to support returnees to revive their economic production, since many households had been in camps for up to 20 years. This left many of them not only without productive assets, but also with land that had become completely overgrown and with 20 years of inexperience in farming. The overall stated objective is therefore to ensure that “the agricultural sector in Northern Uganda makes a substantial contribution to raising the prosperity for its war-affected population to a level at least at par with the rest of the country, and to increased economic growth of the region and Uganda”. While the objective is therefore not directly related to social protection, the purpose is to allow the war-affected population to engage in productive and profitable business to ensure food security and increase household incomes. More directly, one of the instruments used to achieve this purpose is labour intensive public works.

The rationale for KALIP is similar to ALREP, in that Karamoja has also experienced high levels of dependence on food aid in the face of challenging agro-climatic conditions (including droughts in recent years) and conflict which has made sustainable livelihoods elusive for many. The objective is to “promote development as an incentive to peace by supporting livelihoods, including agro-pastoral production and alternative income generation opportunities for the people of Karamoja.” As with ALREP, in order to achieve this, one of the results areas of the programmes is the support of labour-intensive public works for the development of productive assets. The LiW components of both KALIP and ALREP will be implemented

through grant contracts with NGOs, with an expected duration of at least two years. LiW activities will be undertaken in conjunction with other programme components, which include support to agricultural production through farmer (or agro-pastoral in Karamoja) field school approaches, and the support of Village Savings and Loan Associations (VSLAs).

## Benefits package

It is envisaged that the daily rate (where each workday is approximately 4 hours) will be UGX 4,000, and that households will be provided with an opportunity to work for 60-100 days per year. This would yield UGX 240,000 – 400,000 per household per year.

## Targeting

Particular emphasis in the inception reports for both programmes is placed on extremely vulnerable individuals (EVIs). These households face the most extreme constraints in rebuilding their agricultural production, as they often have problems with access to land or labour<sup>22</sup>.

### 4.2.5 WFP

The WFP has several different food programmes that are relevant to this PER<sup>23</sup>.

## Protracted Relief and Recovery Operations (PRRO)

A PRRO was approved<sup>24</sup> in 2005 (number 10121.1). An evaluation of this programme found that the food-for-asset (including food-for-work and food-for-training) activities were effective and should be scaled up into a formal productive safety net in Karamoja. Emergency school feeding was also found to be instrumental in maintaining education in IDP camps.

<sup>21</sup> As a result of delays in signing the Memorandum of Understanding, <sup>22</sup>Establishing a settlement, even when a household does have land to return to, is extremely labour intensive, as the land has often been fallow for many years and in order to return a house must be built, which requires physical labour. <sup>23</sup> Programmes that are oriented towards stimulating agricultural production, such as the WFP’s P4P (production for peace), are not relevant here and have been omitted. <sup>24</sup> Number 10121.1

Building on these findings, in 2008, a new 36-month PRRO was approved with an objective of supporting government efforts to assist food-insecure households with the transition to greater self-sufficiency (wherever possible).

- In Karamoja, the emphasis was on laying the groundwork for a government-led productive safety net while at the same time continuing to meet the targeted assistance for highly food insecure households where needed.

- o Support to implementing partners for food-for-work activities and food-for-training.
- o Providing food as a means to improve access and utilisation of health services
- o Cash-based activities would also be explored, and will be used with the FfW as a pilot to test the scalability of a future productive safety net.

- In Acholi, Teso, and Lango the emphasis was on creating conditions for voluntary and food-secure return of IDPs. The general ration would be set between 40 and 60%, although extremely vulnerable individuals (EVIs such as the disabled and elderly) would receive 100%.

- o Livelihood support would be provided through seed and cassava multiplication and diversification activities such as fish farming.
- o Basic infrastructure would be rebuilt using FfW/CfW activities
- o A food incentive was to be provided to school children

- In West Nile and Southwest, the emphasis is on refugee repatriation and self-sufficiency.

- o Beneficiaries would be slowly moved from relief support to food/cash-for-work.

The operation would also provide support to district governments, with an objective of handing over responsibility for food security to them.

After the first year of implementation, PRRO 10121.2 was superseded by a re-designed operation in PRRO 10121.3 for a further 36 months. The newer operation was streamlined with a clear focus on life-saving humanitarian assistance, and the school feeding components and recovery activities shifted to the regular country programme. The focus was now on three activities:

- General distributions (mostly food used in the lean season but also cash/vouchers in the post-harvest season when supplies are highest)
- Supplementary feeding, and
- Therapeutic feeding.

In 2011 the operation was again revised, since the need amongst IDPs was much lower than planned, whereas Karamoja required further support with the end of the Emergency Assistance (see next operation below) in December 2010. The programme was therefore re-oriented to reflect the operational landscape. It also included a cash transfer pilot in two refugee camps in South West for eight months.

### Emergency Assistance to Communities Affected by the 2008 Drought in Karamoja

The emergency programme was undertaken as a response to the devastating 2008 drought in Karamoja that reduced agricultural production in the region to only 30% of normal levels. It was estimated that 80% of the population was food insecure as a result of the drought. Households were found to increase their reliance on negative coping strategies (skipping meals for a whole day, cutting down trees to make charcoal, taking children out of school in order to work, selling livestock, etc), which would have had further devastating effects on their productive capacities.

Unfortunately in 2009 the rains were again insufficient, leaving many households unable to regain their agricultural production and to remain highly food insecure. The programme received several short-term extensions to continue to meet the needs of those most at risk.

The operation was designed to provide general food distribution for 970,000 beneficiaries, as well as 101,000 receiving supplementary feeding, and 15,900 receiving therapeutic feeding. After the initial programme period, the number of beneficiaries fell by about 1/3 towards the end of 2009.

Targeting was done on a geographic basis, where parishes were included if certain food insecurity criteria were met (all parishes aside from those in the 'green belt' which had not suffered as acutely from the drought). Since there was still some food production as well as other on-going WFP programmes already in place, 50% rations were provided initially (designed to cover 50% of the full emergency ration), although later in 2009 this was increased to 70% for those deemed to be 'extremely vulnerable households'. However, while this level of food rations had been planned, in practice the food distributed was less than this due to shortages of resources, breaks in the food pipeline, which compelled the programme to reduce the number of distribution cycles under general food distribution.

Food, rather than cash, was provided on the basis that markets were not functioning sufficiently, and that a large cash injection would fuel further food price inflation. Within parishes, the operation utilised a 'village-based' system for beneficiary registration and verification.

A further 101,000 moderately malnourished individuals were to be provided with supplementary feeding and 11,590 of those

severely malnourished would be provided therapeutic feeding (implemented by UNICEF, but food provided by WFP) and their carers would be provided full rations.

Implementing partners were World Vision and Samaritan's Purse, along with additional local partners.

## Country programme 2009-2014

A new country programme was developed for the 2009-2014 period, building on the evidence base that had been built in the previous years across all the different operations. Some of the more interesting findings for the present purposes are that:

- Achievement in education is still heavily linked to food insecurity, with hunger a major contributing factor to low completion rates in primary education, especially amongst girls. School feeding was found to be a relatively cost-efficient way to deliver food, and teachers overwhelmingly reported improvements in children's concentration and academic performance. This implies that food programmes can play a complementary role to other social protection activities by supporting the demand for basic services.
- The evaluation of generalised food distribution found that these had played a role in ensuring that generalised malnutrition rates did not increase even as IDPs returned home to weakened agricultural production and adverse weather shocks (multiple droughts, floods) hit many households. This led to the conclusion that in areas facing recurrent shocks, such as Karamoja, a long-term and predictable safety net should be put in place.

The three priority areas for the programme are:

- Emergency humanitarian action
- Food and nutrition security; and
- Agriculture and market support.

(The latter is not relevant to the SPPER).

In order to achieve food and nutrition security, productive safety nets are seen as key (along with community-based early warning and grain reserves). As a result, the Karamoja Productive Assets Programme (KPAP) was developed, along with school feeding and mother-and-child health. In 2011 the total number of beneficiaries reached 74,000 and this number will continue to be reached throughout the life of the programme.

Households are targeted using community selection, with the objective of targeting the poorest households with at least one able-bodied member. Around 10% of KPAP households in 2011 received a cash transfer, and this will gradually be scaled up to 25% in 2014. Cash is provided to those who live within 7km of a trading centre.

#### 4.2.6 RALNUC/DAR

DANIDA funds two programmes that are relevant to social protection. The first is Restoration of Agricultural Livelihoods in Northern Uganda (RALNUC) and the second is Development Assistance to Refugee Hosting Areas (DAR). The first phase was 2005-2008, while the current phase for DAR2 and RALNUC2 is 2009-2012.

#### Programme overview

The purpose of both programmes is to continue support to the most fragile and under-developed areas in Northern Uganda. They provide support to the RPDP through capacity building of local governments to assist them to qualify for block grants from central government and to improve livelihoods by kick-starting the agricultural sector for poor farmers living in refugee hosting areas and IDPs returning to their land after long period (20 years in some cases) in camps.

The programmes are off-budget and are implemented by the Danish Refugee Council and AT Uganda.

### Social protection activities

Classification of these two programmes is among the most challenging of the donor programmes. On one hand, they contribute to enhancing the quality of life for IDPs and refugee hosting communities, but the emphasis is on increasing agricultural productivity and marketed production. In that sense, they would therefore not be viewed as social protection activities since the primary objective is more related to agriculture. On the other hand, however, the schemes both use labour intensive public works through a voucher-for-work mechanism. In terms of the instrument, they are therefore very close to other programmes that are included. Furthermore, according to AT Uganda (one of the implementing partners), the modality shifted from voucher- to cash-for-work, making it difficult to distinguish this approach from other cash-for-work approaches. The programmes are therefore included under social transfers, even though the objectives are directly related to agriculture.

Based on the programme documentation, there appears to be some difference in orientation between the two programmes. The objectives of DAR are somewhat more directly related to increasing agricultural production, while RALNUC places more emphasis on IDPs who are returning to their own land, thereby helping them to overcome the initial shock related to return.

#### Benefits package

The programmes provide approximately 40 days of work per beneficiary on average, at a wage rate of UGX 3,000, as agreed by the NURD subgroup on cash/food/voucher-for work.

## Targeting

Targeting is based on a community-based process, and communities also identify the projects that will be implemented.

## Results in implementation

DAR and RALNUC reached 180,000 beneficiaries with public works employment by the end of the first phase in 2008. For the current phase, the objective is to provide 970,000 work-days of public works employment over the period.

### 4.2.7 LEARN

#### Programme overview

The Livelihoods and Economic Recovery in Northern Uganda (LEARN), launched in 2008, is implemented by the Norwegian Embassy. The goal is to support livelihoods and broader economic recovery in Northern Uganda affected by the LRA insurgency through the provision of cash transfers to IDPs who have returned to their places of origin. The rationale is that by providing cash, households will be able to purchase essential productive assets and increase agricultural production or engage in other kinds of economic activity. In providing public works, it also aims to provide critical infrastructure for basic service delivery. A third explicit aim is to test a range of different interventions in order to learn lessons for future programming in the country.

**A second phase of LEARN is currently under implementation.**

#### Social protection activities

Three separate implementing partners are supported, each with slightly different approaches.

- ACTED provides both cash for work activities as well as IGA grants to groups, along with the promotion of SACCOs;

- Action Contre la Faim (ACF, or Food for the Hungry in English) provides an unconditional cash transfer to 1,500 vulnerable households
- Food for the Hungry provides IGA and Cash for work.

#### Benefits package

In the ACTED CfW project, the average transfer value per beneficiary was approximately UGX 72,000. Wages were 3,000 or 6,000 per task (a partial day) depending on whether the work was skilled or not. The transfer in the ACF project was much higher at around UGX 300,000 as there was no upper limit on how much a beneficiary household could earn. Task rates in the ACF areas were also slightly higher than under ACTED, at 3,500 per task.

#### Targeting

All three projects of the implementing partners rely on community-based targeting approaches, although within this Extremely Vulnerable Individuals (EVIs) - such as people living with a disability, female-headed households, people living with HIV/AIDS, and child-headed households - were prioritised.

#### Results in implementation

A mid-term review of the programme found that in practice there was not a large enough degree of variation in the design and implementation of the three different projects to allow any conclusions to be drawn on the relative effectiveness of one approach over another.

In general, the review found that the shift from providing food to providing cash was welcomed by local government representatives, as cash was seen to offer a more flexible benefit to suit each beneficiary's needs, it is more cost efficient,

has a positive impact on the local economy, and is a more dignified way to receive support. It also found that, although the programme was designed with the intention of addressing the specific transient shock related to IDPs returning to their home villages, in practice by the time the projects were implemented households had already re-established themselves and also showed “a remarkable resilience and ability to cope with ‘the transient shock’ with little external support.”

In terms of programme cost efficiency, after overhead, support costs, and training are deducted roughly 60% of the total will have been transferred to the beneficiaries.

### 4.3 Social insurance

Social insurance remains very limited, with only a small percentage of the population working in the formal sector. For the present purposes, the interest is only in those areas of social insurance that are financed publicly. This currently includes public pensions and payments for worker’s compensation to government workers.

#### 4.3.1 Public pensions

Pensions for the majority of public sector workers are currently non-contributory and are financed out of general tax revenues. The pension falls under the Ministry of Public Service.

Civil servants are eligible for a pension if they have worked for at least 20 years (10 years if joined after the age of 45) and receive the pension at the official retirement age of 60 (55 for police and army officers, and 65 years for judges). The pension payments include a one-off lump sum payment upon retirement as well as a monthly payment, both of which are based on the final salary and the length of service. Monthly payments are indexed to inflation, such that whenever civil servants receive a pay

increase, pensioners also receive an increase. Upon the death of a pensioner, family members of the pensioner will continue to receive the monthly payments for 15 years after his or her death.

The system is therefore by construction a generous one, being non-contributory and paying a defined benefit. The benefit levels are high by international standards, with replacement rates (the share of pre-retirement pensionable earnings) at close to 100%; the ILO recommends a replacement rate of at least 40%. At the same time, for many pensioners who retired having attained only a low grade or a low-paying position, the benefits are small.

More importantly, the non-contributory nature raises major issues in terms of sustainability. In recent years resource constraints have led to the accumulation of arrears, and even excluding payment of arrears the pension takes up a sizable portion of total government expenditure (as will be seen in the next chapter). Recognising the critical need for reform, an Inter-Ministerial Taskforce on the Reform of the Public Service Pension Scheme has been established. Based on technical analysis (supported by the World Bank), it has recommended<sup>24</sup> a two-phased approach to the reform. In the immediate term, the pension will shift from a non-contributory to a contributory system, managed through an independent pension fund. The employer (i.e. Government) will contribute 10% of an employee’s wages and the employee will contribute 5%. It will remain a defined benefit scheme, however the accrual rate will reduce from the current 2.4% per year to 2% per year. Benefits will be based on an average salary of the five years preceding retirement (rather than the final salary) and will be indexed to prices (rather than civil servant wages). These parametric changes will take effect in the fiscal year 2013-2014.

Over time, as financial markets develop and experience in effective market regulation is built, there will be a further phase of reform to introduce a 'two-tier' system, with the first tier being the reformed defined benefit scheme, and the addition being a defined contribution scheme.

Pensions for Members of Parliament and their members of staff are addressed in a separate law, with a separate Parliamentary Pensions Scheme having been set up in 2007.

### 4.3.2 Worker's compensation

The government also pays for claims for worker's compensation for public sector workers. These payments are managed by the MGLSD, however there are no funds budgeted for this purpose. As a result, payments are made on an ad-hoc basis funded by MoFPED (which transfers the funds to MGLSD for payment to beneficiaries). The reliance on non-budgeted expenditures inevitably resulted in severe budget constraints and the build-up of a large amount of arrears.

## 4.4 Social care services

### 4.4.1 MGLSD support to vulnerable groups

The Ministry has a line item entitled 'support to vulnerable groups'. Not all spending under this programme is relevant from the perspective of social protection, but there are three line items that can be included under social care services. This includes Community-Based Rehabilitation, Disability and Elderly, and Youth and Children's affairs.

Community-based rehabilitation for people living with disabilities (CBR): The objectives of the CBR are to enhance inclusion of PWDs and their families in mainstream programmes,

to build capacity of service providers to prevent disabilities as well as to identify and manage care for PWDs to improve their livelihoods and the welfare of their families and communities. The programme provides capacity building to families and communities to manage disabilities through community mobilisation, counselling and advice on nutrition and sanitation, provision of assistive devices, referrals to vocational health and education, formation of PWD support groups, income generating activities, and establishing a CBR-MIS.

The programme operates in 18 districts and has a small resource envelope. Expenditures for the programme are included here, because based on the budget documentation it appears that the majority of MGLSD budget for the programme goes towards the development of guidelines, M&E, transportation, and IT equipment. Some of the budget would likely go towards the IGA activities, and should be excluded, however it is not possible to separate these out clearly, and these amounts appear to be small in any case.

## Disability and Elderly

Under the programme for disability and the elderly, there are two kinds of expenditure that have been included:

- Support for 10 institutions in terms of technical support, monitoring and evaluation. Unfortunately this line item also includes expenditure for 10 small-scale projects for PWDs and older persons, so it is therefore excluded from the analysis (as it is mainly IGA).
- Material support for institutions (food and training materials), under the output Empowerment, Care, and Support. Note that in 2010/11 this appears to have shifted to funding 10 small-scale IGA projects, so expenditure is only included for 2009/10.

Material support in 2010/11 appears to fall only under the output “support to the renovation and maintenance of rehabilitation centres”.

## Youth and Children Affairs

Spending on this programme that is directly relevant for social care services includes:

- Monitoring and evaluation of 81 Local Governments and 9 institutions and 20 children and babies’ homes
  - Empowerment, care and support for Vulnerable Groups. This includes provision of food for 350 children, and support to 1,570 children in institutions, and withdrawing and resettling 1,160 street children
  - Support to the renovation and maintenance of rehabilitation centres for vulnerable groups, which includes support (food, medical care, utilities) to children in 5 institutions
- Other outputs such as the development of policies on youth and celebration of the Day of the African Child are excluded.

### 4.4.2 Mine Action Victim Assistance

This programme was an off-budget programme funded by UNDP in 2009, focusing on conflict-affected districts in the North (Lira, Amoru, Oyam, and Pader) and a few in the Western region. The programme targets survivors of land mine injuries and other people with disabilities. Interventions include vocational training and assets for livelihood generation (livestock, bee hive kits, ploughs, etc), which are not considered to be part of the sector, as well as assistive devices, medical treatment at the Uganda National Hospital) and psycho-social support provided by Community Development Officers.

The programme is still on-going, although funding was only provided initially for one year.

There is hope by the MGLSD that these activities can be ‘mainstreamed’ into other existing programmes for people with disabilities.

For the purposes of the budget analysis in the next section this programme is not included, since the relevant social care services are largely provided by CDOs, while presumably the majority of budgeted expenditure goes towards IGA and vocational training which are not part of the sub-sector.

### 4.4.3 Gender-based violence

There are a few different programmes related to Sexual and Gender Based Violence (SGBV). These include:

- UN Joint Programme on Gender led by UN Women: this will support the development of rainbow/safety centres in 5 districts to provide survivors of SGBV with legal aid, counselling and medical services, as well as providing support to justice through improvement of forensic labs in four districts. It will also support the training of health workers on SGBV and work with relevant MDAs to expedite court cases. The component of this joint programme that is relevant for social care services appears to be the DFID-funded component, so that is included in the review here.
- UNFPA, with support from Norway: support to combat violence against women, improve the status of women and provide medical treatment and legal assistance to women and children survivors of abuse.
- GoU-UNFPA programme: including components on SGBV to provide survivors with support in coping and recovery from the effects of SGBV.

- Irish Aid: Support to activities to address SGBV through local government and CSOs in Busoga, Teso and Karamoja.
- DFID: Support to CSOs working on SGBV includes support to one-stop centres for abused girls and women.

#### 4.4.4 OVC programme – social care services

The OVC programme comprises a wide range of activities, which includes socio-economic support to households (mainly IGA), education,

health, legal support, etc. The four activities that are potentially relevant from the perspective of social care include “care and support”, psychosocial support, and child protection. Food security and nutrition are also potentially relevant to social protection if they include food aid-type activities. These four areas make up around 15% of total reported beneficiary numbers. It is, however, not possible to know from this data how these patterns of beneficiaries translate into programme expenditure. As a result, activities from the OVC programme are excluded from the analysis.

Table 4.2 Beneficiaries by programme area, OVC NSPPI

Programme Area	Apr-Jun 2010	Jul-Sep 2010	Jan-Mar 2011	Jul-Sep 2011	Oct-Dec 2011
Socio-economic Security	141,156	1,695	241	31,127	17,342
Food Security and Nutrition	97,819	1,679	79	20,246	13,869
Care and Support	75,623	1,186	101	15,046	13,967
Mitigation of the Impact of Conflict	10,660	86	-	494	1,405
Education	203,211	2,944	303	42,077	32,137
Psychosocial Support	247,613	2,881	523	35,080	23,581
Health	175,005	6,494	155	38,526	30,757
Legal Support	19,083	212	61	1,242	1,198
Child Protection	59,789	465	620	8,298	6,825
Capacity Building & Resource Mobilisation	9,119	198	146	1,243	803
Registration and Exits	-	-	2,069	33,779	39,299
<b>Totals</b>	<b>2,490,695</b>	<b>38,844</b>	<b>10,519</b>	<b>506,452</b>	<b>388,036</b>
<b>Total social care</b>	<b>480,844</b>	<b>6,211</b>	<b>1,323</b>	<b>78,670</b>	<b>58,242</b>
<b>Social care as % of total beneficiaries</b>	<b>19%</b>	<b>16%</b>	<b>13%</b>	<b>16%</b>	<b>15%</b>

NB: missing periods have no data. Source: OVC MIS.

## 4.5 Complementary activities

There are a limited number of complementary activities – those designed to specifically overcome the barriers to access of basic social services by the poor and vulnerable – that are being undertaken. These mainly include activities under the National Strategic Programme Plans of Interventions for OVCs that involve direct material support for education (fees, uniforms, books, etc) and the provision of health care to OVCs. Note that many activities falling under the NSPPs are not ‘complementary’ because they involve the support of basic service provision more generally (i.e. supporting government schools and health centres as whole units).

Unfortunately, as noted above, it is not possible to isolate expenditure on these specific activities and therefore they are not included in the expenditure totals here.

There is only one programme included under the complementary category for which there is a programme description and budget data. This is the WFP Karamoja ECD Programme, which aims to increase uptake of early childhood programmes by providing food rations.

## 4.6 Other programmes not included in this review

The main category of programmes that are not included in this review are those that are related to income generating activities (IGA) and vocational training. Government programmes of this nature within MGLSD include:

- **Special grants for persons with disabilities:** This is a national programme now in its third year, operating in every district. Nationally the programme is allocated 3 billion. Each district originally received 30 million, although the amount is decreasing as the number of districts increases. Funds are allocated through District Special Grant Committees to groups of PWDs who apply

for grants. Five percent of the total transfers to districts is to be used for monitoring of the grants, although there is no money set aside at the level of the MGLSD to undertake overall monitoring and supervision activities.

- **Programme for Children and Youth (PCY):** this is a vocational training and IGA programme
- **Women’s Council:** The Council provides grants to women’s groups for IGA.
- **National Social Security Fund:** while the NSSF is an important part of the social insurance landscape, and although ultimately the government would step in with funding in the case of default, NSSF contributions are entirely private. The NSSF currently does not receive funding from the government, and is therefore not relevant in the context of this PER.
- **Ministry of Local Government’s Community-Driven Development (CDD) Programme:** The objective of the CDD programme is to foster improved service delivery and accountability at local level, so the orientation of the programme clearly falls outside the bounds of social protection. In practice, the programme has tended to fund IGA activities.
- **The Ministry of Education’s programme supporting war-affected youth:** The ministry provides funding for the Laroo School for War-Affected Children, a primary boarding school in Gulu. Although this caters specifically for children with special needs relating to the effects of the conflict, including many programmes for psycho-social support, since the primary function is provision of education it is excluded





## Overview of social protection programmes and projects in Uganda

Category	Programme	Type of programme	Funding source
Social transfers	SAGE	Social transfer	Donor (DFID/IrishAid)
	NUSAF 1	CfW	Donor (WB)
	NUSAF 2	CfW	Donor (WB)
	NUREP	CfW	Donor (EC)
	ALREP	CfW	Donor (EC)
	KALIP	CfW	Donor (EC)
	LEARN	CfW	Donor (Norway)
	RALNUC 1 & DAR 1	VfW	Donor (DANIDA)
	RALNUC 2 & DAR 2	VfW	Donor (DANIDA)
	WFP PRRO	mainly Food Aid plus CfW pilot	Donor (WFP)
	WFP Country Programme	Food Aid	Donor (WFP)
	WFP KPAP	FfW/CfW	Donor (WFP)
	WFP Emergency	Food Aid	Donor (WFP)
Social Insurance	Public pensions	pension	GoU
	Workers' compensation	workers' compensation	GoU
Social care Complementary	Community-based rehabilitation for PWDs	Social care: community-based	GoU
	Disability and Elderly programme	Social care: institutions	GoU
	Youth and Children Affairs	Social care: institutions	GoU
	CDO wage & non-wage recurrent	Social care: community-based	GoU
	Mine Action Victim Assistance	Social care: psycho-social support by CDOs	Donor (UNDP) / GoU
	UN Joint Programme on Gender	Social care: GBV institutions	Donor (UN Women/DFID)
	UNFPA support by Norway	Social care: GBV	Donor (UNFPA/Norway)
	GoU-UNFPA Programme	Social care: GBV	Joining GoU/Donor (UNFPA)
	IrishAid GBV	Social care: GBV	Donor (IrishAid)
	DFID SGBV programme	Social care: GBV institutions	Donor (DFID)
	OVC Programme	Social care: child protection	Donor (various)
	WFP Karamoja ECD Programme	Food incentive	Donor (WFP)
	OVC Programme	Education and Health incentives	Donor (various)

	Timing	Total Programme Budget	Social Protection Expenditure 2007/8 to 2011/12 in UGX	N Beneficiaries
	2011-2015	GBP 21.9 million (donor)	15 billion	600,000 individuals; 95,000 households
	2002-2008	USD 100 million	53 billion	
	2009 - 2014	USD 100 million	15 billion	
	2005-2010	Euro 20 million	7 billion	
	2009-2013	Euro 20 million	none	
	2009-2013	Euro 15 million	none	
	2008-		1 billion	8,700 households Phase 1 (2009/10)
	2005-2008		not available	180,000 individuals
	2009-2012		23 billion	Goal to provide 970,000 work-days of employment, so roughly 25,000 households
	2005-2012		954 billion	
	2009-2014			
	2011-		18 billion	74,000
	2008-2009		189 billion	970,000 General food distribution; 100,000 supplementary feeding
	ongoing		1,485 billion	
	ongoing		2.5 billion	
	ongoing		986 million (NB only have data for 2009/10 onwards)	
	ongoing		1.7 billion	
	ongoing		6 billion	
	ongoing		3.6 billion (but only for 2006/7 and 2008), otherwise not available	
		none (covered under CDO salaries)		
		none		
		11 billion		
		4.9 billion		
			none	
			940 million	
	ongoing		not available	Approx 500,000 over 2010 and 2011
			5.8 billion	

## 5 Expenditure on social protection: allocative efficiency

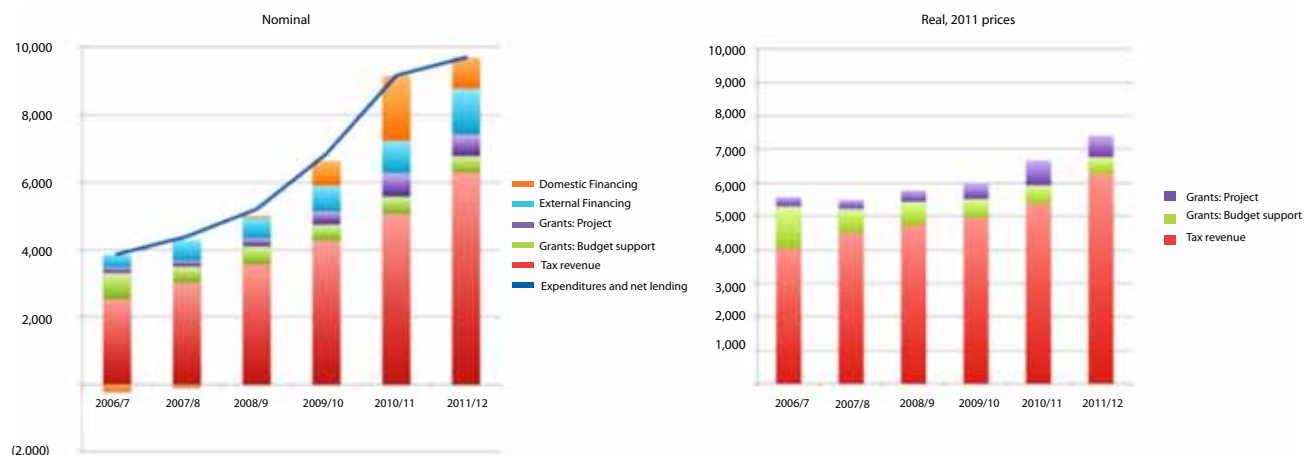
**T**his chapter analyses expenditure on social protection, based on the categorisation of programmes outlined in Chapter 3. This begins with an overview of the total resource envelope and the macro-fiscal context, and then looks at levels and trends in government, donor, and total expenditure on social protection.

### 5.1 Macro-fiscal context: aggregate fiscal discipline and the resource envelope

The macro-fiscal context is important because it defines the overall size of the 'pie' that can be divided across government spending areas. The figures below show that while in nominal

terms the resource envelope has been growing substantially over the study period (left-hand side graph), when looked at in real terms (in the right-hand side graph), revenue growth was marginal in the period 2006/7 through 2009/10, with noticeable upticks only in the last two years. Budget support grants have been decreasing over the period, while project grants have increased.

Figure 5.4 Total expenditure by financing source, 2006/7 to 2011/12, nominal and real, UGX billion

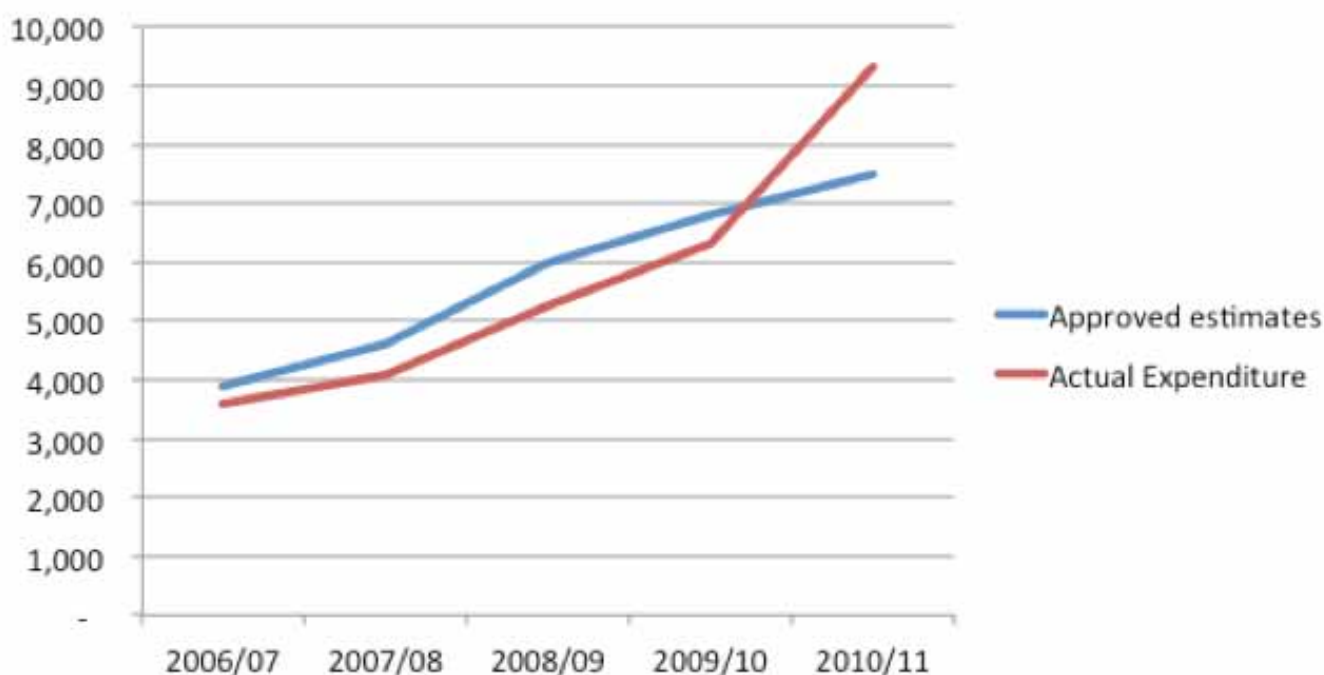


Source: IMF (2011, 2009)

Expenditure markedly out-stripped revenue and grants in the period 2009/10 to 2011/12, as shown in the left-hand figure above and the figure below, with particularly large over-runs in 2010/11 related to election expenditure. The projected slow-down in the growth of expenditure relative to revenue and grants in

the current year (and continuing through the next two years of the MTEF) will therefore help to rein in the deficit. Nevertheless, in spite of increased reliance on domestic and external financing in the last few years, according to standard tests of debt distress, Uganda is considered to be at low risk of debt distress.

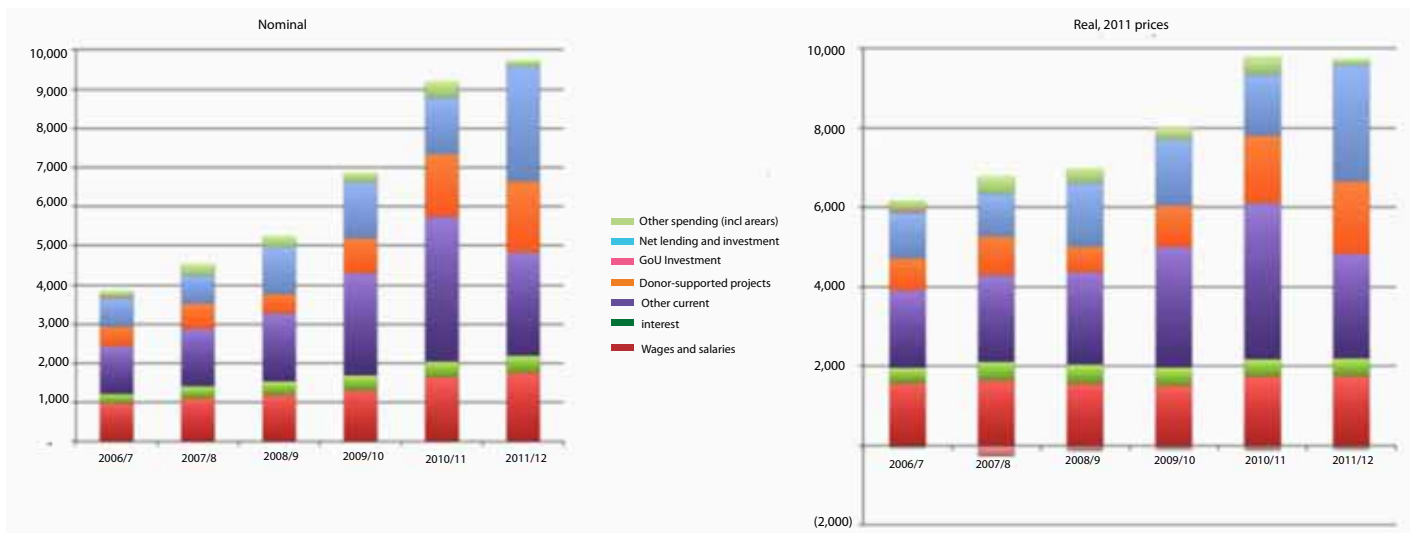
Figure 5.5 Total government expenditure, budget estimates and actual, 2006/7, UGX billion



The broad pattern of expenditure shows that in real terms spending on wages and interest was largely stable. The major increases in spending came from 'other current' expenditure (which

includes election-related spending) especially in 2010/11, and an increase in government and donor investment.

Figure 5.6 Total expenditure by type, 2006/7 to 2011/12, nominal and real, UGX billion



Source: IMF (2011, 2009). NB 2010/11 are estimated and 2011/12 are projected

## 5.2 Levels and trends in government expenditure on social protection

### 5.2.1 Understanding Uganda's budget

#### The budget process

The Ugandan budget process follows a regular and predictable process as articulated in the Budget Act of 2001. As designed, this budget process adheres to good public finance management practice, allowing for the reconciliation of both top-down and bottom-up strategic prioritisation of resources<sup>26</sup>. Some of the key milestones and documents in the process are<sup>27</sup>:

- Setting national priorities and high-level sector ceilings and Cabinet formulation of budget strategy in September/October and release of the Budget Call Circular in October;
- Sector working group consultations and submissions of Sector Budget Framework Papers (or BFPs, articulating estimates of revenue and expenditure from MDAs) to MoFPED by February 15th;
- Inter-ministerial consultation throughout February and revisions of BFPs until the submission of the national BFP to parliament on April 15th;
- Parliamentary review of the budget by committees and submission of recommendations by 15th of May;
- Budget speech presented to parliament by June 15th;

- Ministerial Policy Statements based on the finalised budget, reflecting the objectives, spending items, activities, and expected outcomes submitted to parliament by June 30th; and
- Budget Approved by September 30th. Both the BFPs and the Ministerial Policy Statements are therefore key documents for each ministry, serving as the best representation of the way in which policy statements and action plans are to be translated into expenditure and measured.

### Budget presentation: output orientation

The budget documentation is fairly comprehensive, including previous year budgeted amounts, and is disaggregated by vote function, programme and project, type of expenditure (wage and non-wage recurrent, capital), and economic category. It also includes budgeted amounts for donor spending even on activities that are executed outside of government by separate project implementation units<sup>28</sup>, although unfortunately actual amounts of donor spending are not similarly reported.

#### Box 5.6 Note on challenges related to data availability, reliability, and consistency

It is important to note that the analysis is constrained by the availability of accurate and comparable data. There are, unfortunately a number of critical gaps in information, which include:

- Detailed expenditure by output is only available for the last three years. This means that for 2006/7 to 2008/9 we do not have the ability to extract social protection spending from within programme-level expenditure, thereby over-stating spending slightly in those years. This is mainly relevant for Social care services.
- Spending on the most important government line item for social care services – that of Community Development Officer wages – is not possible to extract after 2007/8, since after this point salaries for CDOs were included in the block wage grant to districts, and are therefore combined with all district staff salaries.
- By contrast, donor spending is generally only available for actuals and not budgets.
- It is not always possible to disaggregate donor expenditure fully in order to separate social protection expenditure from non-social protection activities.
- Donor spending is also often difficult to reconcile with programme expenditure, since some donors tend to only report releases, while programmes tend to report actual expenditure. Wherever possible we rely on expenditure, though in some instances only releases are available (such as NUSAF). Looking at releases may make the data appear to be somewhat more 'lumpy' than expenditure is in practice.

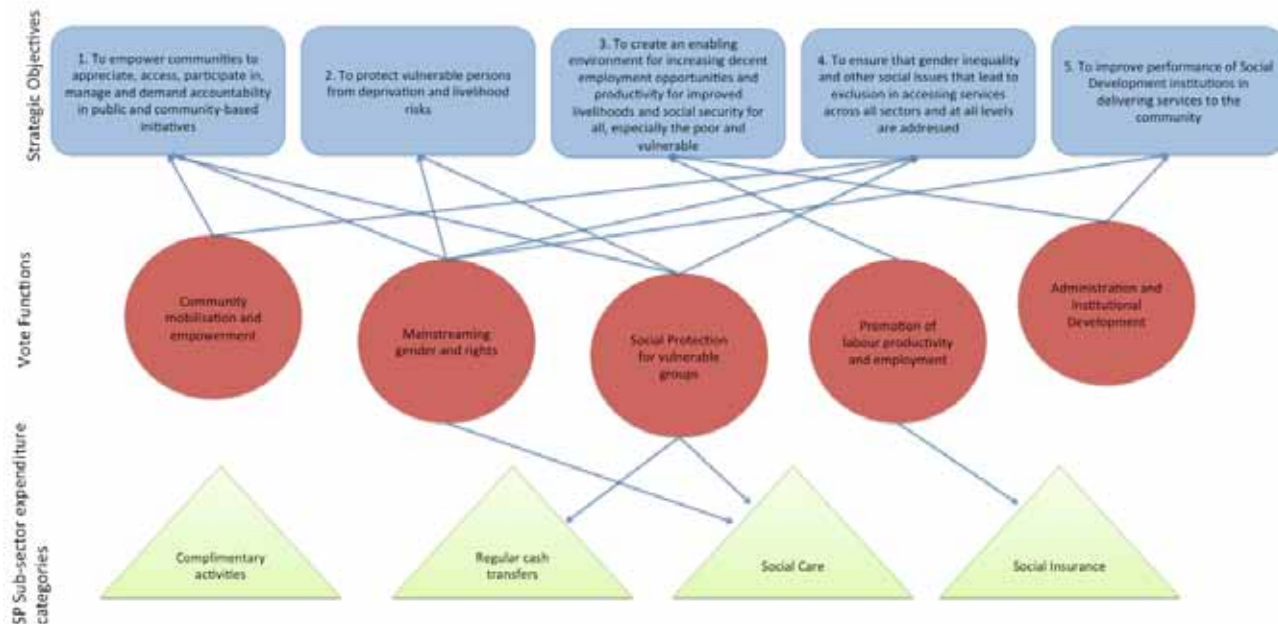
<sup>28</sup> Donor spending is therefore technically 'on budget' but not necessarily 'on system'.

In 2008/9 the government introduced Output Oriented Budgeting (OOB), and the budget documentation including BFPs are presented with a thorough discussion of the outputs expected and indicators to measure results. For the social development sector, in practice this meant that a set of strategic objectives were essentially grafted onto the existing vote functions, without any strategic re-organisation of expenditure to match the new objectives. As a result, the vote functions each contribute to a number of strategic objectives, as shown in the diagram below.

These strategic objectives as articulated in the budget do not necessarily align well with the definition of the sub-sector (shown by the bottom line in the diagram below). Only a small number of spending line items can be mapped to the social protection sub-sector, as discussed in the previous chapter.

Outputs under the vote function Social Protection for Vulnerable Groups are fairly straightforward: Policies, Guidelines, Laws, Regulations and Standards; Monitoring and Evaluation; Training and Skills Development; Empowerment, Support, Care and Protection; Mobilisation and Monitoring Programmes for Vulnerable Groups; Support to the Renovation and Maintenance of Rehabilitation Centres for Vulnerable Groups; and purchase of motor vehicles and ICT equipment.

However, most of these are not really outputs, which should be what the Ministry is expected to deliver. Instead, many of these are inputs (ICT equipment purchased, Training, etc) rather than expected outputs. The indicators that are used to measure progress are also not particularly strong, as they measure either simply the inputs provided (trainings conducted, etc) or the % of the budget spent on a particular area, rather than the outputs (for example capacities built or services delivered).



### 5.2.2 Expenditure patterns in social protection

Government spending on social protection is almost entirely on social insurance in the form of pensions for former civil servants. Spending on social care (CDO salaries and non-wage recurrent grants to districts) is minimal, and is over-stated somewhat in the first three years due to the lack of finely disaggregated data.

On the other hand, for 2009/10 onwards this expenditure is underestimated because of the lack of data on CDO salaries after this point. Spending on regular transfers only begins in the current budget year, with the government contribution to the SAGE programme.

## Levels and trends in government expenditure

	2006/7 Budget	2006/7 Actuals	2007/8 Budget	2007/8 Actuals	2008/9 Budget	2008/9 Actuals
Social Insurance	116,900	120,115	264,753	265,562	189,285	189,386
Regular transfers	-	-	-	-	-	-
Social care	2,772	2,690	5,566	5,261	1,728	1,722
Policy	-	-	-	-	-	-
Total Government SP	119,672	122,805	270,319	270,824	1,758	191,108
Total GoU Expenditure	3,890,652	3,579,087	4,599,160	4,067,308	5,998,957	5,272,399
	2009/10 Budget	2009/10 Actuals	2010/11 Budget	2010/11 Actuals	2011/12 Budget	
Social Insurance	115,390	231,176	306,038	363,442	317,636	
Regular transfers	-	-	-	-	1	
Social care	881	825	1,211	957	992	
Policy	-	-	-	-	-	
Total Government SP	116,271	232,001	307,249	364,399	318,629	
Total GoU Expenditure	6,810,380	6,332,448			9,820,100	

### 5.3 Levels and trends in donor expenditure

The table below shows expenditure by donor, type of spending, and programme for social transfers. In the early years of the period, aside from NUSAF spending is dominated by food

aid. By 2008/9 there are more CfW activities that emerge, and finally in 2010/11 regular cash transfers in the form of ESP can be seen.

## Levels and trends in donor expenditure

	2006/7 Actuals	2007/8 Actuals	2008/9 Actuals
Denmark	0	0	-
VfW	0	0	-
DAR	0	0	-
RALNUC	0	0	-
DFID	0	0	-
Cash Transfer (ESP)			
CfW (NUSAF)	0	0	-
EC	0	0	-
CfW/IGA NUREP	0	0	-
Norwegian Embassy	0	0	97,317,000
CfW (LEARN)	0	0	97,317,000
WFP	0	0	19,399,896,248
CCT (Karamoja ECD)	0	0	-
CfW (WFP PRRO)	0	0	-
FfW/CfW (KPAP)	0	0	-
Food Aid	0	0	19,399,896,248
WFP CP	0	0	-
WFP Emergency	0	0	50,967,419,550
WFP PRRO	0	0	368,432,476,698
World Bank	8,948,740,500	42,332,152,200	1,844,894,400
CfW (NUSAF)	8,948,740,500	42,332,152,200	1,844,894,400
Grand Total	8,948,740,500	42,332,152,200	21,342,107,648

	2009/10 Actuals	2010/11 Actuals	2011/12 Budget
	-	-	7,260,392,115
	-	-	7,260,392,115
	-	-	4,768,698,846
	-	-	2,491,693,269
	-	5,949,958,294	11,616,192,551
		1,184,824,294	11,616,192,551
	-	4,765,134,000	-
	7,276,791,040	-	-
	7,276,791,040	-	-
	1,196,817,220	-	-
	1,196,817,220	-	-
	540,605,892,289	168,512,630,914	39,472,205,392
	1,266,025,410	4,573,777,538	-
	5,787,183,626	5,863,941,923	-
	-	9,240,073,339	9,569,367,494
	533,552,683,253	148,834,838,113	29,902,837,898
	-	-	-
	93,822,067,302	44,339,138,676	-
	439,730,615,952	104,495,699,437	29,902,837,898
	3,868,000,000	11,232,528,515	-
	3,868,000,000	11,232,528,515	-
	552,947,500,549	185,695,117,722	58,348,790,059



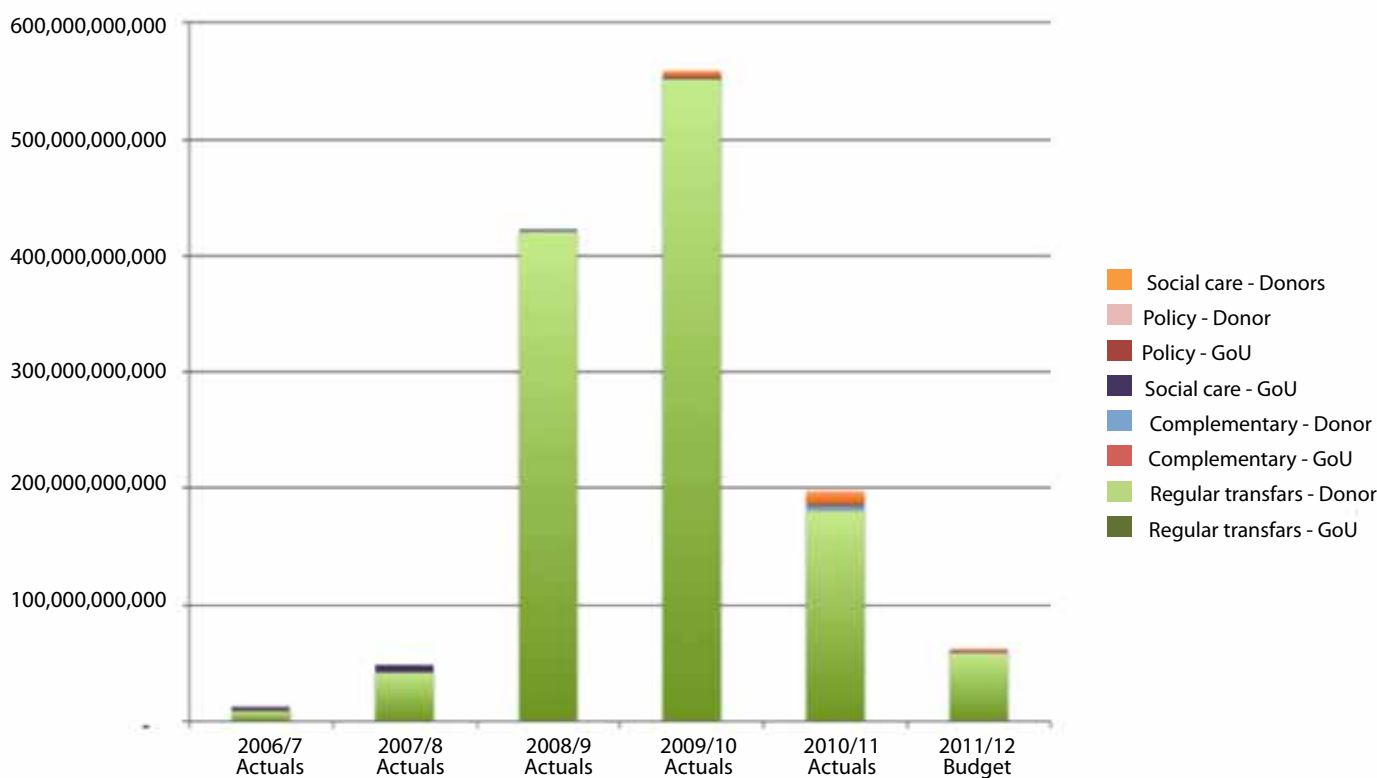
### 5.4 Spending at district level

The district fieldwork for this study revealed that outside of the salaries of CDOs and the non-wage recurrent grant for community development, alongside any donor spending, there was a very small amount of spending by LGs on social protection out of own revenue or unconditional grants from the centre.

### 5.5 Total spending on social protection

Total spending on social protection is dominated by regular transfers in the form of food aid, as shown in the figure below.

Figure 5.7 Total spending on social protection, government and donor

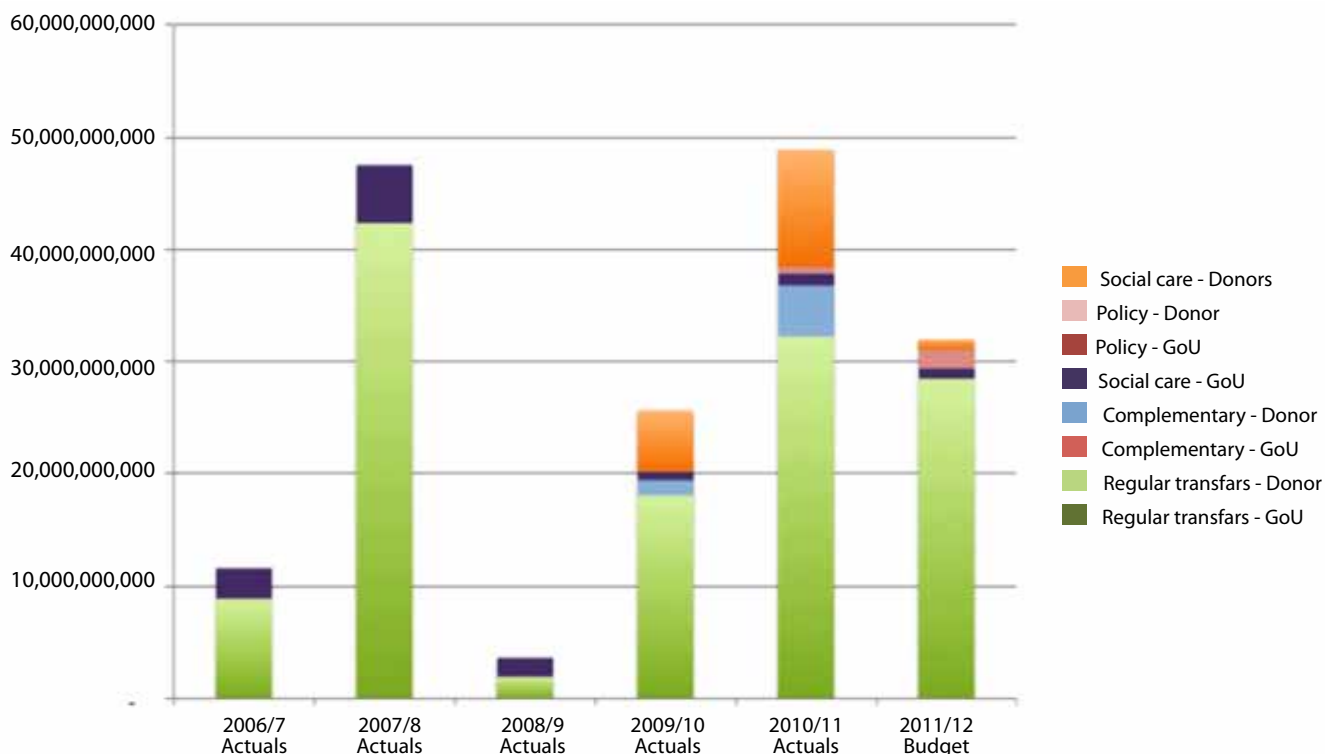


Excluding food aid from the graph (Figure 5.8) reveals that spending is still dominated by regular cash transfers (though this is largely cash/food/voucher-for-work), and that aside from a spike in 2007/8 (which reflects a large NUSAF disbursement from the World Bank), expenditure has been growing in the last three years (we currently do not have data for the WFP Karamoja school feeding programme for

2011/12, so once this is included the trend would be expected to show increasing spending even in the current year).

Of course, in future budget years the amount of GoU spending on regular transfers will increase as the SAGE programme is rolled out, however at this point we do not have accurate budget estimates for 2012/13.

Figure 5.8 Total spending on social protection, government and donor, excluding food aid.



Looking as a percentage of GDP, we see that total GoU spending hovers around the 0.6% to 1% of GDP mark, driven almost entirely by pension spending (the spikes come in years where arrears payments were made). Donor

spending on food aid reached approximately 1.6% of GDP in 2009/10 thanks to the emergency response to drought in Karamoja. Donor spending excluding food aid is much smaller, at less than 0.2%.

Figure 5.9 Total government and donor expenditure on social protection as % of GDP

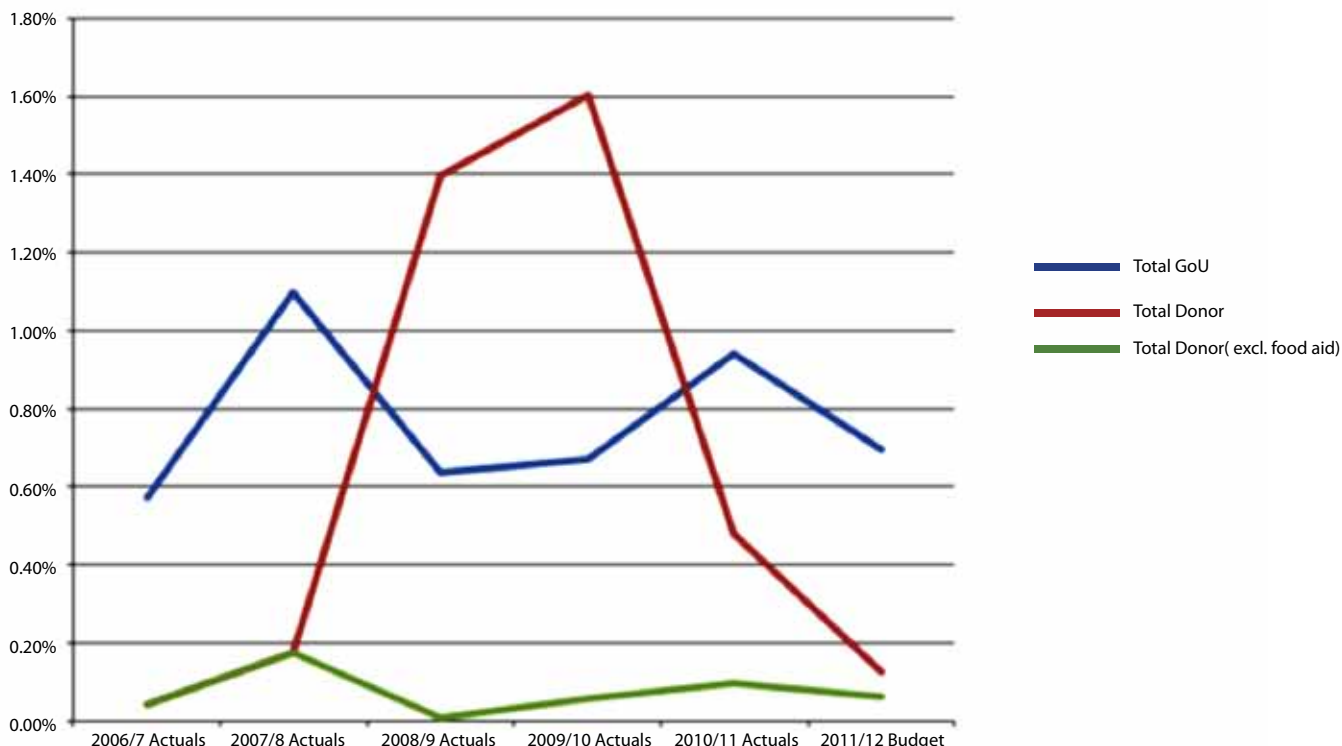
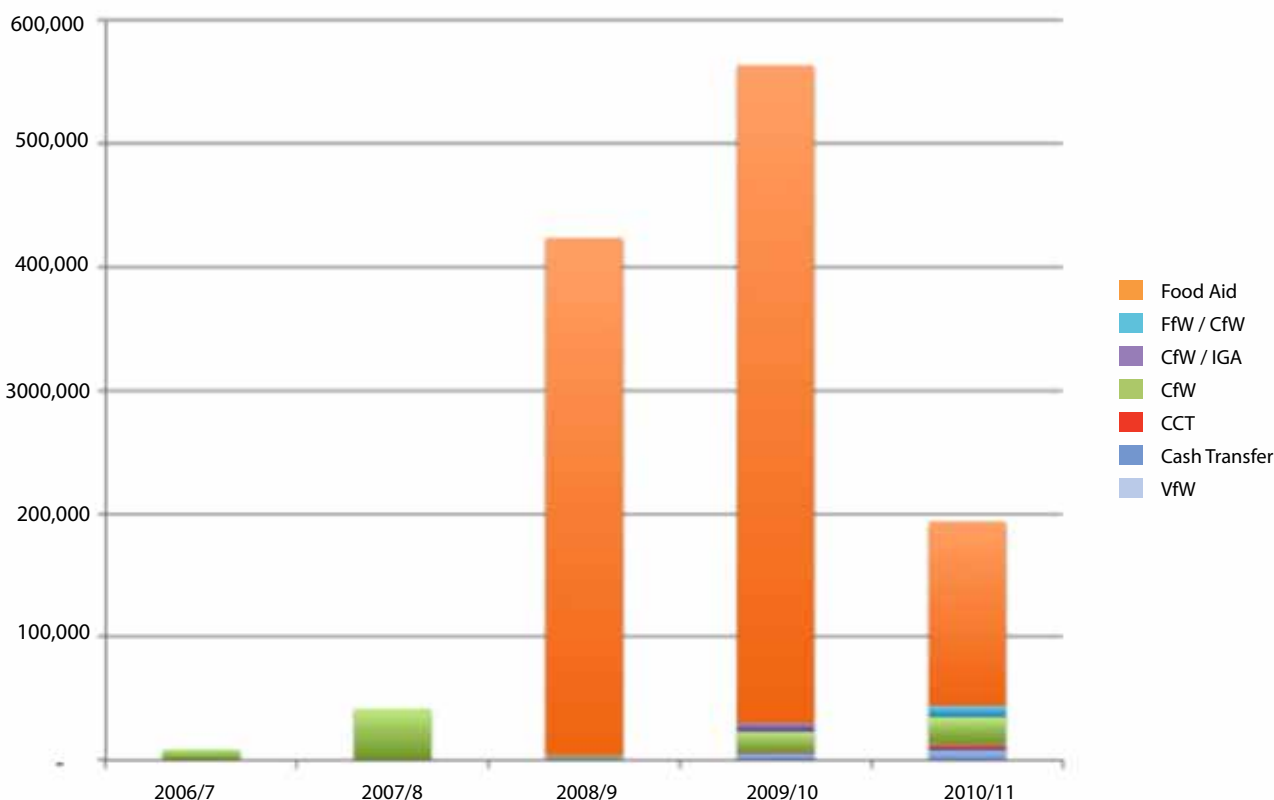


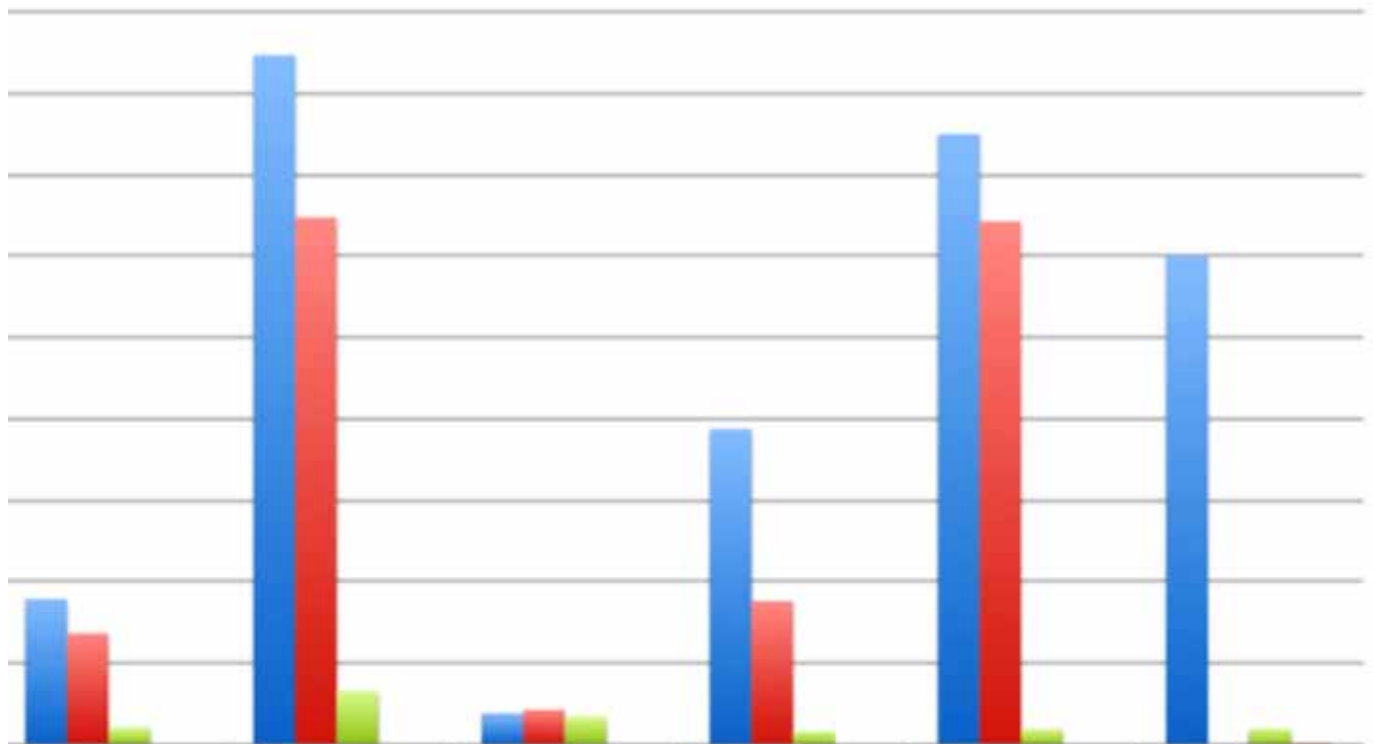
Figure 5.10 Expenditure on social transfer programmes, government and donor, 2006/7 to 2010/11, actuals, UGX million



Finally, we can also compare spending on income generating activities – which are outside of the social protection sector – with social protection spending, as in the figure below. In most years, spending on IGAs by donors is equivalent to about 75% of donor spending on social protection (60% over the

period of the Review). Note that donor IGA is under-stated since there will be programmes falling outside the scope of this review that are not included. Similarly, government spending on IGA is under-stated since we do not have detailed expenditure data on programmes such as Community-Driven Development.

Figure 5.11 Expenditure on IGA compared to social protection (excluding food aid), government and donor



### 5.6 Conclusions on allocative efficiency

#### From statements in the PEAP/NDP to budget allocations

Assessing the extent of allocative efficiency of social protection over the study period in Uganda is challenging, given that there was no explicit policy framework against which to compare budget allocations and spending in practice. At the same time, however, there were specific commitments in both the PEAP and the NDP that fall under the definition of social protection, as outlined in chapters on the social development sector, as well as policies and action plans on older persons and OVCs.

In practice, these commitments made in the policies for older persons and OVCs were not met with an allocation of resources to allow them to be implemented. In particular,

- Funding for CDWs was not increased as per commitments in the PEAP and NDP
- Support for the expansion of community-based rehabilitation of persons with disabilities did not materialise.

Perhaps more importantly, this must be assessed against the overall somewhat limited commitment of government in actual service delivery in these areas, as already noted in

Chapter 2; the emphasis in the OVC Policy and the NSPPs is largely on the assumption of ongoing donor/CSO support for implementation in these areas. There is a similarly somewhat limited commitment to delivery in the National Plan of Action on Older Persons.

## Understanding the disconnects from a PFM perspective.

In both the PEAP and the NDP there is therefore somewhat of a disconnect between the (limited) commitments made within the social development sector and the overall strategic prioritisation of resources articulated in the associated MTEFs. Given that both the PEAP and the NDP were meant to serve as the policy 'front ends' for the MTEFs, the question is how this disconnect could have occurred?

An independent evaluation of the PEAP 3 at the end of the PEAP period in 2008/9 helps to provide some answers<sup>29</sup>. The findings of the evaluation were that while the first two PEAP periods saw strong links between political prioritisation and the PEAP – and hence budget allocation in the MTEFs – by the 3rd PEAP period the PEAP 3 was becoming largely irrelevant as an expression of political prioritisation. As a result, there was an increasing and substantial amount of expenditure on new programmes and spending items that were not in the PEAP – and hence a severing of the tie between the MTEF and the PEAP as its policy 'front end'. Further exacerbating this problem was the fact that sector working groups were no longer effectively contained. Whereas in the first two generations of the PEAP the expectations of each sector were largely prioritised within the resource-constrained environment of a realistic budget ceiling, by the PEAP 3 the plan had become more of a 'wish list' for sectors (partly reflecting donor priorities), thereby inevitably severing the link between priorities articulated within individual sector chapters and the reality of prioritisation as articulated in the MTEF.

With the emergence of the NDP there is now once again a much stronger link between political priorities and the overall strategic allocation of resources, which is an important achievement. However, weaknesses in planning that were identified in the evaluation of the PEAP 3 are still apparent, which has led to a continuation of the disconnect between the realities of strategic prioritisation in terms of sectoral resource envelopes and the objectives and actions articulated in the social development chapter.

The opportunity created by the NDP for a comprehensive re-alignment of the sector in terms of strategic objectives therefore does not appear to have been fully exploited. While the BFPs and Ministerial Policy Statements now reference the NDP, in practice this appears to have involved more of a mapping of previous activities and commitments onto the priorities articulated in the NDP; in reality the budget of the MGLSD – at least as far as pertains to the analysis contained in this review – appears to have been largely incremental. The one emerging exception to this overall incremental approach is the addition of the Expanding Social Protection programme, which does make an important contribution to the policy commitment in the NDP to the development and implementation of a national social protection programme, development of the policy framework, and more comprehensive monitoring and evaluation of the sector. However, even this line item has struggled to receive prioritisation in terms of GoU resources.

In theory, the Output Budgeting Tool (OBT) should provide a means to link policy commitments to spending priorities within sectors in a strategic manner, as it should ensure that spending is oriented around a clear set objectives and outputs – with measurable indicators – that sectors are meant to achieve. These outputs should reflect the priorities in the NDP.

In practice, however, effective output budgeting

is still fairly weak in the social development sector (and likely overall). This is not surprising, given that output budgeting is a very ambitious 'advanced' PFM reform objective, difficult to achieve even in contexts where the 'budgeting basics' – namely predictability and control of the budget – are in place. In the Ugandan context, where budget predictability and control have been weakened, especially in recent years, moving to full output budgeting will be a challenge. This is widely recognised within the most recent PFM Reform Strategy (2011/12 to 2016/17), which sets out phased interventions so that in the first phase emphasis will be placed on ensuring predictability and control while in the second and third phases more emphasis will be put on embedding the OOB approach.

Returning to the conceptual framework in Chapter 2, these issues in strategic budgeting are related to problems with ownership, incentives and capacity.

- Ownership: Ownership of the NDP does not appear to be particularly strong within the Social Development sector; the sector appears to have been grafted onto the NDP – in the same way as every existing sector was included – but there appears to be some lack of clarity of exactly how the sector relates to the overall priorities of the Plan. In this way, the plan remains to some extent a 'wish list' even if it does provide broad overall guidance for the prioritisation of resources. Similarly, the lack of political prioritisation of the sector reflects a lack of ownership of the sector outside of MGLSD. There is there a
- two-way lack of ownership which must be addressed if the social protection sub-sector (and the wider Social Development sector) is to be made more effective.
- Capacity: It appears that there are some capacity gaps within the MGLSD with respect to strategic prioritisation and budget articulation, which contribute to the lack of clarity on objectives, measurable targets, and therefore credible requests for further budget allocation. These capacity challenges are certainly not unique to the MGLSD (as recognised in the PFM reform strategy), however they may be somewhat bigger than in other sectors that have benefited from technical support and higher political prioritisation.
- Incentives: While capacity constraints are no doubt a major factor, it is also important to recognise that incentives are not currently in place for line ministries to fully embrace output-based budgeting. This is undermined by two key factors, including most importantly the overall lack of budget credibility (why should ministries invest significant time in re-structuring their budget requests, when they know allocations are not likely to be consistent with budgets anyway?) and the need for an even stronger challenge function played by MoFPED (to encourage greater compliance with output-based/results-oriented programming). It is therefore not surprising that MGLSD (and probably many other line ministries) tend to default to a largely incremental budgeting process.



# 6 Efficiency and effectiveness of expenditure

**W**hile the previous chapter focused on levels and trends in expenditure or the volume of spending on social protection, the focus of this chapter is the way in which budget formulation, execution, and reporting impact the quality of expenditure. The question for this chapter is essentially: how does expenditure translate into results in service delivery?

## 6.1 Assessing operational efficiency

This is of course not an easy question to answer in any circumstance, but the extreme lack of data in this context make it particularly challenging. In order to facilitate the analysis we can identify a few key types of bottlenecks that are likely to have a major impact on the quality of spending:

- The execution of budgets: The first bottleneck can arise in the execution of allocated budgets, where there may be gaps in budgeted and actual expenditure related to delays in disbursement of expenditure, cumbersome expenditure procedures, or absorptive capacity constraints within line ministries and agencies. Slow budget execution can have an impact not only on the quantity of spending, but also on physical execution and therefore on the optimal use of inputs (where, for example, some resources are not executed in optimal combination with others).
- The combination of inputs: Of particular importance is the balance between capital expenditure, equipment, and other recurrent expenditure. When these are not in balance there are often high levels of inefficiency, since for example spending on construction of new schools or health posts is not effective if there are insufficient staff or supplies for these to be functional. In the social protection sector, however, it is not the capital/recurrent split that is likely to be most important, since service delivery is not dependent on a large capital infrastructure (as benefits are rather distributed in cash or in kind, unlike health or education services). What is likely to be more important for social protection spending is the ratio of administrative expenditure to transfers to households: too much administrative overhead would mean more could be spent on transfers, whereas too little administrative overhead could imply insufficient levels of monitoring and poor implementation of targeting policies.
- The effective use of inputs: Finally, even if an optimal combination of inputs is planned and budgets fully executed, there are inefficiencies that can be caused if resources are not cost effective, or in other words if more outputs could be achieved from a given input. This can be related to administrative management practices (for example, if human resources could be encouraged to produce more) or, more likely in the social protection context, to

the targeting, including whether (i) transfers reach the intended beneficiaries (errors of inclusion and exclusion); and (ii) transfers are the correct type and size to meet the needs of beneficiary households (effectiveness of programme design).

Ideally research into these three types of bottlenecks would involve a quantitative examination of inputs (especially financial inputs), outputs (benefits transferred), and ultimately the way these are translated into outcomes (reduced poverty). However, in practice this sort of analysis is constrained by limitations on data availability including a lack of consistent and comprehensive financial or basic administrative data on inputs and outputs (as will be explained in further detail), as well as from impact evaluations on outcomes.

Where detailed quantitative data are not available we can rely instead on an examination of the PFM process to understand in a more qualitative sense the extent to which the processes in place help or hinder an optimal combination of inputs, timely execution, and the efficient use of each of these. Indeed, the lack of data is itself often a major 'red flag' that there are likely to be serious inefficiencies in the system, as it signals that planning and budgeting officials are unable to effectively use necessary information to arrive at an optimal allocation.

The rest of this chapter will examine operational efficiency across each of the social protection categories, since each involves somewhat different issues.

## 6.2 Efficiency and effectiveness of social transfers

There are unfortunately very few evaluations or reviews of the various donor programmes available. This section therefore attempts to draw together what information has been provided in an effort to glean at least a partial picture of the issues involved in delivering social protection over the study period.

### 6.2.1 Social transfers: budget execution

Several of the programmes mentioned that there were delays in implementation. These were caused by two main factors: lengthy financial procedures to release funds from donors and a lack of capacity on the part of implementing agencies. For example:

- EC-funded programmes NUREP, ALREP, and KALIP all faced delays in implementation as a result of both delays in disbursements as well as issues related to signing MoUs between the EC and GoU.
- The SAGE programme also experienced delays in budget execution, related to delays in implementing the Birth and Death Register which serves as the basis for beneficiary selection and identification in the Vulnerable Families Grant (VFG)

Although GoU expenditure has so far been minimal in the four categories of social protection, as the SAGE programme scales up this is likely to become more of an issue. It is therefore worthwhile to examine budget execution in the MGLSD as a whole to understand the kinds of issues that the social protection sub-sector is likely to encounter going forward. Here we see that the lack of predictability of disbursements from Treasury and the overall lack of budget credibility are indeed the causes of major problems in programme execution in other programmes. This is especially true in the 2010/2011 fiscal year, when the very large budget over-runs were seen not only at the aggregate level, but also in the fact that spending of individual line ministries was re-allocated within-year through supplementary budgets. This unpredictability in expenditure not only lowers overall budget execution when disbursements come too late in the year to be absorbed, but it also lowers efficiency and effectiveness when administration costs are fixed and on-going but funds for programme delivery are withheld, causing virtual stand-stills in implementation.

This practice will be highly problematic if it

continues to impact social protection spending, since the effectiveness of programmes depends to a large extent on the regularity and predictability of transfers. According to the IMF (2011), the Government has committed to PFM reforms that will limit the use of such supplementary budgets in future, which should help to improve the credibility and predictability of expenditure.

### 6.2.2 Social transfers: overheads

Once funds are released for implementation, the major issue with respect to service delivery in social protection is the extent of overhead costs. Comprehensive and comparable cost data is not available for all programmes at this stage, and therefore a full analysis is not available. However, some preliminary estimates show that:

- For DAR/RALNUC, overhead costs are estimated to be between 6% and 14% of the VfW components;
- The estimates for SAGE are that administrative costs will be equivalent to 10% of programme expenditure (not including start-up costs). Both of these figures would represent good value for money when compared to other programmes internationally.

In the absence of concrete quantitative data, the review of programme documentation leads to the following conclusions with respect to efficiency:

- Efficiency is compromised by the proliferation of donor programmes, which leads to duplication of overhead costs. Each individual programme has separate programme implementation units, M&E arrangements, etc.
- Domination of spending on food aid generally involves much higher administration costs than cash/voucher for work, especially when comparing food delivery with transfers through MTN mobile money as is being used by both

the WFP CfW and SAGE programmes.

- Current costs are therefore much higher than they would be in nationally scaled-up programmes, as they are dominated by start-up costs across many programmes and high operational costs.
- For other programmes (including NUSAF and SAGE), there is a need to also ensure that the costs of administration are fully accounted for, since these programmes rely on the time of CDOs (whose salaries are not included in project costs).
- For labour-intensive works programmes, it is also important to ensure that costs of inputs is kept under control. For example, the ALREP/KALIP calls for proposal for implementing partners will specify that at least 60% of CFW budgets must go to the cash/vouchers (with the 40% including both overhead costs and the costs of inputs).

### 6.2.3 Social transfers: effectiveness

The effectiveness of cash/voucher for work programmes in the North depends on the nature of the underlying needs of beneficiaries. These programmes tend to be premised on the idea that households face transitory shocks in the return to their areas of origin, justifying the short-term 'injection' approach of the C/F/V-for work approaches discussed here. However, as the LEARN evaluation showed and the WFP programme documents discussed, in fact these programmes often reach households many months after their initial return, and that ultimately the issues facing these households is more related to chronic poverty than a one-time shock.

The level of transfers per beneficiary household varies across programmes due to differences in wage rates but more importantly to the duration of employment. As the table illustrates, although the objectives of ALREP and KALIP are not directly related to social protection due to the temporary nature of the transfers, in fact (assuming this data is correct), at a wage rate of 4,000 per day and 60 days per year, the

programme would deliver nearly as much as the SAGE cash transfers.

By contrast, the number of working days under DAR/RALNUC is much lower, leading to less

than half of the value of SAGE transfers, and NUSAF only provides around one month of employment and therefore only around 1/3 of the value of the SAGE transfer. These funds are not insignificant, however.

Table 6.3 Daily rates, average number of days of work per year, and average transfer values for social transfer programmes

Programme	Funded by	Activity type	Daily rate	Avg. days work per beneficiary hhold	Avg transfer value per hhold per year
NUREP	EC	CfW/IGA			
ALREP	EC	CfW	3000 (pilot), now expected to be 4,000	60-100 per household per year (4-hour days)	240,000
KALIP	EC	CfW	4,000	60-100 per household per year (4-hour days)	240,000
NUSAF	World Bank	CfW			
NUSAF II	World Bank	CfW	4500/day (equivalent to least paid civil servant in the area)	1 month	90,000
WFP/NUSAF II	WB, DFID	CfW/FfW	2400/day (equivalent to 3KG maize)		
SAGE	DFID, Irish Aid, UNICEF	Cash transfer	23000/month		276,000
SAGE - SCG	DFID, Irish Aid, UNICEF	Cash Transfer	23000/month		276,000
DAR	DANIDA	VfW/CfW	3,000/day	40	120,000
RALNUC	DANIDA	VfW/CfW	3,000/day	40	120,000
LEARN FH	Norway	CfW			
LEARN - ACF	Norway	CfW			

## 6.3 Efficiency and effectiveness of social insurance

### 6.3.1 Social insurance: budget execution

Spending on worker's compensation raises some very obvious 'red flags' given that expenditure on these claims is not included in the budget at all; expenditure is on an entirely ad hoc basis depending on the amount that MoFPED decides to release under 'special releases' or the amount that will fall under

arrears.

Pension expenditure is better integrated into the annual budget process, with some years showing 100% execution, which is good. However, expenditure was in some years constrained and this led to a build-up of arrears which then needed to be cleared.

The analysis undertaken by the Ministry of Public Service indicates that a large level of arrears remain, as budget allocation is consistently below the level necessary to meet all pension

obligations. While monthly payments are largely met, it is the one-off lump sum payments that are deferred when commitments outstrip the budget.

### 6.3.2 Social insurance: effectiveness

The effectiveness of these publicly-funded social insurance mechanisms is reduced through these delays in expenditure as well as the issues with the pension noted in Chapter 3 above in terms of the low level of transfers for civil servants who retired at low grades.

Note that there are of course also large equity issues with the current public pension system, in that a sizable portion of government spending is allocated to a small and ultimately relatively privileged group. However this is not an issue of effectiveness per se, but rather a policy question 'higher up' in the policy and budget cycle.

## 6.4 Efficiency and effectiveness of Social care services

### 6.4.1 Social care services: adequacy and combination of inputs

The most important item of expenditure for social care services activities is that of the salaries and non-wage recurrent grants for CDOs at district levels. Local Government staffing structures should provide for the community development function with the responsibilities of: mobilising communities to participate in development programmes; promoting social protection and gender mainstreaming; facilitating participatory

process in LLGs; facilitating the establishment of community feedback channels; and promoting linkages and network building.

According to the Social Development Sector Minimum National Standards of Service Delivery related to social protection, the staffing guidelines are as indicated in the table below.

SN	Indicator	MNSSD	Remarks
1	Community Development Officer to village ratio	1:25	
2	Community Development Workers per sub county		
	• Community Development Officer		
	• Assistant Community Development Officer	2	• Degree holder in humanities
	• Knowledge of mobilization		
	• Participatory planning skills		
	• Induction/refresher course in social development		
	• Knowledge of local languages		
3	District Community Development Officer per district in charge of		
	• Community Development		
	• Culture and Family Affairs		
	• Women and Gender in development		
	• Adult literacy issues		
	• Labour issues		
	• Probation & welfare	1	• Masters degree holder in humanities
	• Experience of 10 years		
	• Financial management		
	• Administrative skills		
	• Training skills		
	• Knowledge of legal regime		
	• Cultural sensitivity		
	• Budgeting and planning skills		
• Team work			
4	Senior Community Development Officer	2	• Degree holder in humanities
	• Experience of 3 years		
	• Knowledge of Social Development Issues		
	• Administrative skills		
	• Team building		
5	No of visits by Community Development Worker per year per parish	5	• Existence of Parish Development Committee
	• Annual Parish Development Plans		

In practice, however, there is a clear problem with under-staffing of CDOs, a lack of CDOs who are sufficiently trained or skilled in social work, and a lack of non-wage recurrent inputs to allow them to effectively undertake their roles:

- Under-staffing: A 2010 study found that only 41% of approved CDO/ACDO positions were filled, while a the 2009 staff update from MGLSD indicated that 144 sub-counties (out of 1,035 at the time) did not have a single CDO/ACDO

position filled and some 44% of districts had no Probation and Social Welfare Officer appointed. Even in cases where CDOs positions are filled in the LG structures, many of them are acting in other capacities – notably Senior Assistant Secretaries (SAS) or Sub-county Chiefs. More recent estimates made for the current exercise reflect some improvement, with 64% of CDO positions being filled currently. However, this still reflects a very large gap in human resources compared to the minimum service standards.

Furthermore, there are wide differences across districts, with some suffering from staffing shortages more than others.

- Low skills: only 28% of CDOs had an adequate level of training (MGLSD 2011), only 16% had any training in child care and protection while a further 12% were only partially trained in these areas.
- Lack of sufficient non-wage recurrent budgets, making it impossible to perform monitoring and supervision duties.

Insufficient staffing of CDO positions is largely a result of wider issues related to constraints on the wage bill at local level. LGs are meant to be provided with resources from the central government to fill up to 65% of their established structure through the unconditional grant for wages), however in practice there has been a ban on recruitment. Furthermore, LGs reported that the unconditional grant for wages was calculated based on the positions that were filled by May 2011, implying that many of the LGs that were previously understaffed will remain so for a long period of time. Also, the calculations for the value of the unconditional grant (wage) did not cater for annual increments in salaries of existing staff. The implications is that even recruitment on replacement basis may not be adhered to, as the salary provisions of staff who leave the jobs is eaten up by the annual increments for those still in their posts. Levels of staffing of CDOs are of course also highly affected by the process of new district creation. In some cases intra-LG arrangements have been made to ensure that functions are performed.

Another related issue is the inadequate staffing of Parish Chiefs who are responsible for community level administration and management. For example, in Kiboga District 16 out of 68 positions were filled by October 2011 (see Annex table for further detail). CDW staffing challenges should not be addressed in isolation, but rather as part of the process of addressing staffing challenges in LGs.

In the current budget, there has been a new focus on increasing funds for district establishment costs to ensure there is adequate staff at local level<sup>30</sup>. Whether this will translate directly to increased staffing of CDO positions is, however, still uncertain, since these positions have tended to be the least prioritised by districts so far.

## 6.5 A note on overall effectiveness of IGA activities

Although IGA activities are not explicitly a part of the PER since they fall squarely outside the social protection sub-sector, the comparison of IGA with social transfers nevertheless provides an opportunity to raise the issue of the overall effectiveness of IGA and the optimal balance between programmes to promote self-employment and social transfers. These questions are most acute in the case of programmes targeted at vulnerable groups such as persons with disabilities and OVCs (and their families), whose vulnerabilities are of a long-term (or at least not one-off) nature. In these cases, a regular and predictable cash transfer is likely in many cases to be most appropriate and effective, and this could take the form of a disability grant, a grant to carers of OVCs, or a widow's/single women's grant (for those who are widowed or made single before the age of 65).

At any rate, the effectiveness of these programmes in achieving poverty reduction and equity goals should be evaluated in a thorough manner, to allow further assessment of the most efficient and effective way in which to reach the goals of the social development sector and the NDP more generally.

<sup>30</sup> This information provided during the presentation of initial findings: needs to be further investigated and validated for the final draft.



# 7 | Conclusions and recommendations

The main conclusions from the PER can be summarised as

- Government expenditure over the study period has been practically non-existent aside from spending on social insurance for public sector workers. This should change in the coming years as the SAGE programme expands, however concrete commitments to increased expenditure have not yet been agreed.
- Donor spending has been dominated by expenditure on food aid over the study period, followed by a range of public works programmes of varying sizes focusing mainly on Northern Uganda.
- These donor programmes are largely un-coordinated and off-system, implemented through separate PIUs.

Returning to the conceptual framework, the question is how to interpret these results and to understand the implications from within a public finance management perspective. The conclusions with respect to the three high-level budget outcomes are that:

- **Allocative efficiency is in question**, since the lack of budget commitment to social protection is not in line with policy commitments in the Social Development

chapters of the 3rd PEAP or the NDP. An overall policy on social protection (bringing together a comprehensive view of the sub-sector) is not yet in place, along with a guiding strategy and implementation plan. However, it is unlikely that the lack of a policy/strategy is the binding constraint since policies for OVC and elderly have already been in place for several years without attracting further resources.

Rather, the larger issues are that on one hand, there has not been any strong understanding of social protection amongst key policy-makers until now, nor a political prioritisation of resources. The problems are therefore 'higher up the policy and budget cycle' as illustrated in the diagram below. Challenges are also related to gaps in the policy-based budgeting process; in spite of the introduction of the OBT tool meant to link line ministry spending to priorities in the NDP, in practice budgeting in the SD sector including on social protection tends to be largely incremental in nature. The strategic orientation of the sector and sub-sector in terms of funding requests in Budget Framework Papers has not yet been fully aligned with the priorities as articulated in the NDP.

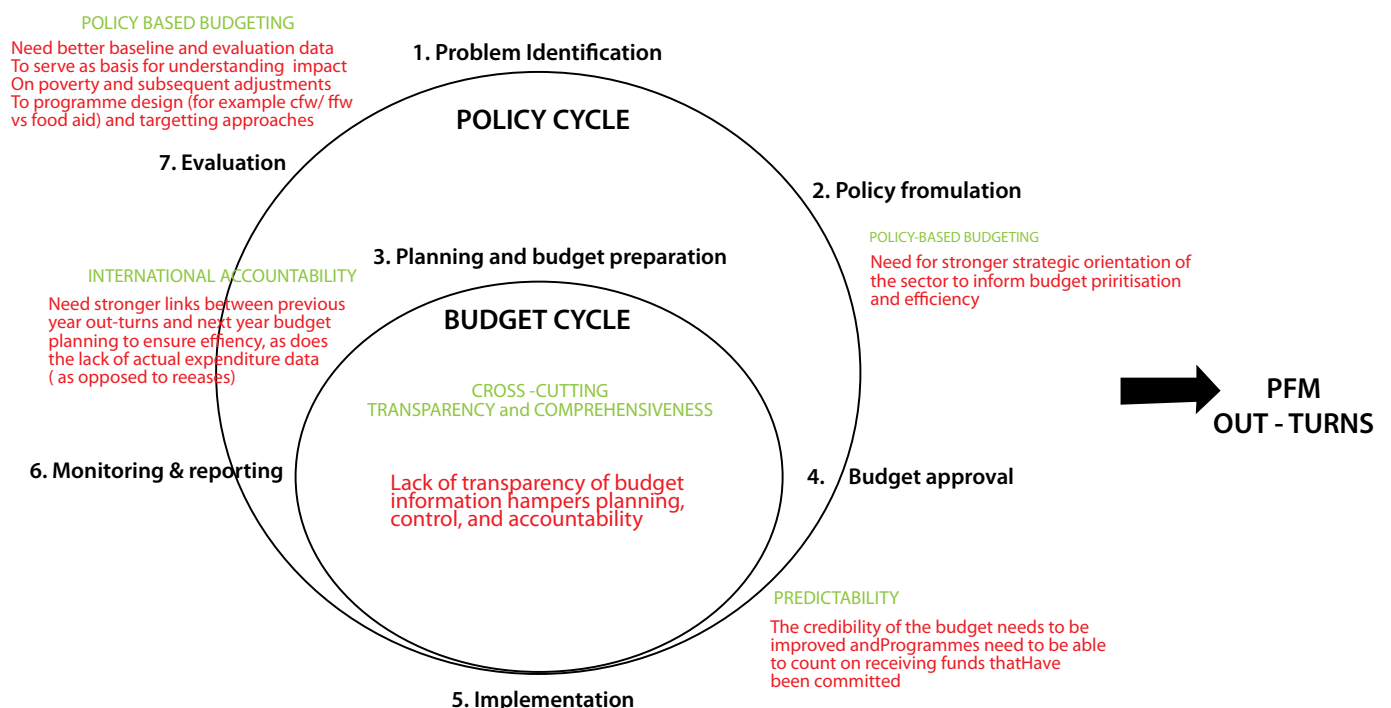
- Operational efficiency is compromised** as a result of (i) the current fragmentation of activities, which leads to additional administrative costs; (ii) the domination of food aid in total social protection expenditure, which has higher delivery costs compared to cash-based mechanisms; (iii) the reliance on CDOs for implementation of social transfers as well as social services but these are largely under-staffed, not sufficiently trained or skilled and over-stretched; (iv) the lack of adequate levels of non-wage recurrent inputs to allow CDOs to be effective in their roles (for supervision, monitoring, etc).
- Effectiveness of spending is also reduced** as a result of the proliferation of small, uncoordinated projects with a short time-span, which limit the regularity and predictability of transfers and therefore their effectiveness. Now that the LRA-affected North has moved past the immediate phase of return of IDPs and refugees, there are questions as to the most effective response to their needs: to what extent are programmes to provide a short-term ‘kick-start’ input to households likely to be what is needed

– responding to a specific one-off shock caused by returning to their land – and to what extent are the needs of households now related more towards overall levels of chronic poverty and vulnerability.

It is important to note, however, that these issues are not uncommon for a sub-sector that is in its early stages. Certainly over the majority of the study period, there was no social protection sub-sector in place, and indeed the existing coordination mechanisms were oriented around emergency and post-conflict responses.

Looking forward, there have been many positive developments over the last year or so, including the commitment of Government and donors to pilot two types of social transfers through SAGE, with a view towards eventual national scale-up. Similarly, there is an increasing awareness within WFP of the need to shift activities away from emergency responses to longer-term sustainable development, and as such existing efforts in recent years are seen as providing the rationale for establishing a comprehensive safety net to address chronic poverty.

### Summary of findings through the PFM lens



## Building from these conclusions, the recommendations from the PER are that

- Existing spending commitments within the sector need to be prioritised in expenditure. Of these, ensuring that CDOs posts are staffed, provided adequate training, and allocated adequate non-wage recurrent resources is an important pre-requisite for the achievement of many of the objectives in the sector, given the key role that CDOs play in implementing the programmes that do exist on the ground. Given that CDOs tend to be over-stretched and pulled into a wide range of activities at the local level, however, a precise specification of CDO training and resource needs should be developed only in conjunction with a clear vision for the sub-sector (and the wider SD sector as a whole), to ensure greater clarity in their roles and expectations about outputs and outcomes that will be achieved, as per the following recommendation.
- Government needs to be clear about its objectives for the social protection sub-sector and what it wants to achieve. Key to this is ensuring clarity in the understanding of all stakeholders on the boundaries of social protection, as distinct from wider social development (and, indeed, as distinct from other activities such as IGA). Good progress has been made in recent months in articulating a definition of the sub-sector, but this needs to be further embedded. This clarity is an important first step to ensure that the policy and strategic frameworks that are developed – and related budget requests in the BFPs – are clear in their vision and therefore more likely to gain traction with decision-makers. In order to achieve this, it will be important to invest adequate resources in terms of time and any capacity-building needed within MGLSD to articulate the strategic results the sub-sector (and indeed the wide social development sector) expects to achieve, how these results relate to expenditure, and how outputs (not inputs) will be measured.
- These objectives need to be rooted in an overall understanding of poverty and vulnerability in the country, especially in the North and Karamoja, and what the most appropriate social protection policy responses are likely to be. All stakeholders – government and donor – need to have a common understanding of the situation in order to ensure that there can be coordination and harmonisation of approaches and strategic vision.
- Forging this kind of government-led, clear understanding of the poverty context, articulation of appropriate policy responses, realistic and prioritised strategy for the sub-sector over the medium term, and concrete implementation plan is likely to help leverage both greater government resources as well as donor funding. At the same time as government needs to firmly grasp this leadership role, donors will need to ensure there is better coordination. Ideally this would involve:
  - o In the shorter term, greater coordination on monitoring and evaluation frameworks for all social protection activities – whether or not their primary purpose is identified as social protection – so that there is joint learning and a basic set of agreed indicators to measure. This will help to ensure the sub-sector can continue to be strengthened based on a common understanding of issues faced on the ground, the effectiveness of different programme options, and the most appropriate implementation mechanisms.
  - o In the medium term, there should be a consolidation of programmes and even joint funding of activities, ideally based around some kind of sector-wide approach. This would not require donors to move ‘on system’ necessarily, since there may be good reasons not to do this based on fiduciary risk assessments, as there are a range of possible funding mechanisms that would

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increase efficiency and effectiveness of programming.

- Under the auspices of the strategy and improved coordination within the sub-sector, further efforts will need to be placed on the development of appropriate institutional arrangements as the sub-sector evolves. This will include for example tackling issues related to decentralisation (how should programmes fit into the current fiscal decentralisation?) and the integration into existing national systems (or the development of appropriate new arrangements).
- Relatedly, there needs to be a firm orientation by all stakeholders around results. This will require accountability mechanisms to be established and strengthened, both in terms of improved joint sector reviews between MGLSD and development partners, but also MoFPED can help play a role in accountability through its strengths in budget monitoring and accountability (for example, through public expenditure tracking surveys and supporting future regular public expenditure reviews). Similarly, the newly-established Parliamentary Forum on Social Protection can help ensure accountability for results in implementation while also ensuring that budget allocations are being prioritised.



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## Annex A Terms of reference

### 1. Background and Context

Uganda has registered impressive rates of economic growth over the last two decades. Between 2005/06 and 2009/10 the poverty rate fell from 31 per cent to 24.5 per cent. Nevertheless, these numbers represent over 7 million people currently living in poverty, while in rural parts of northern Uganda the poverty rate is still as high as 49 per cent.

The 2010-2015 National Development Plan (NDP) articulates Uganda's ambition of becoming a middle income country by 2017. To support this vision, the NDP acknowledges a key role for Social Protection. The plan outlines clear objectives for expanding social protection to reduce vulnerability and enhance productivity of the human resource, including formulation of a social protection policy and the expansion of social transfer programmes to vulnerable groups.

In line with this objective, the Ministry of Gender, Labour and Social Development (MGLSD) is currently implementing the Expanding Social Protection (ESP) programme. The goal of ESP is to reduce chronic poverty and improve life chances for poor men, women and children in Uganda. The programme aims to embed a national social protection system, including social assistance for the poorest and most vulnerable, as a core element of Uganda's national planning and budgeting processes. The programme is designed around two components:

- I. Policy support focusing on strengthening leadership on social protection across government, developing a national social protection strategic and fiscal framework, generating evidence on the impacts of social protection, and building government commitment and investment in social protection; and
- II. The implementation of a cash transfer pilot (Social Assistance Grants for Empowerment – SAGE).

A Social Protection Secretariat has been established under the Directorate of Social Protection within the MGLSD and is responsible for the day-to-day management of the programme. A Management Consultant – Maxwell Stamp – technically backstops the MGLSD by providing technical expertise, supporting the completion of programme deliverables, contracting key service providers and pre-financing cash transfers.

As the social protection sub-sector in Uganda is still developing, responses are currently dominated by donor and NGO activities. As a result, efforts are largely fragmented. High fragmentation and weak coordination is particularly evident in the interface between the emergency / rehabilitation programmes implemented in the North of Uganda and longer term social protection programmes. There is also some fragmentation across government MDAs and across levels of

the decentralised structure. All of this has important implications for effectiveness, efficiency, and sustainability.

A thorough and holistic look at the full range of activities, expenditures, and outcomes in the social protection sub-sector is now urgently needed, to serve as the basis for the development of the national social protection policy framework. The Ministry of Gender, Labour and Social Development, on behalf of the Government of Uganda, therefore wishes to contract an organization to conduct a public expenditure review of the social protection sub-sector in Uganda.

## 2. Purpose and Objectives

The purpose of the Public Expenditure Review (PER) is to understand the depth, breadth and nature of the social protection sub-sector in Uganda, its efficiency and effectiveness. In particular, the assessment will look at the efficiency and effectiveness of all financing (including donor) on social protection in recent years. The analysis and recommendations are intended to provide guidance on how to improve the relevance, efficiency and effectiveness of the social protection sub-sector. The objectives of the PER are to provide answers to the following questions:

- Overall Social Protection Landscape:
  - What is the current landscape of existing social protection programmes in Uganda?
  - What is the nature of the programmes, their target populations, delivery mechanisms, financial costs and sources and any other important characteristics?
  - What are the institutional arrangements at the national and local government levels as well as amongst local and international NGOs?
- Levels and trends in spending:
  - How much has been allocated, disbursed, and executed in real and nominal terms?
  - What is the relative share of spending compared to government expenditure as a whole? To what extent do these trends reflect government's stated policy priorities?
  - How the programmes are financed – government revenue (internally- or externally-financed) or donors (on- or off-budget)?
  - At what level are programmes undertaken – central or local – and where are budget lines held?
  - What is the composition of spending – capital versus recurrent?
- Efficiency and effectiveness in spending and implementation:
  - What is the coverage, overlaps and duplications in coverage?
  - What are the synergies, complementarities and overlaps at the policy and implementation levels?
  - How many beneficiaries are reached for each programme?
  - What is the average spending per beneficiary for different types of programmes?
  - What types of outcomes and results are achieved for each type of spending, and how do these compare?

- o What percentage of spending goes towards administration or overhead for each type of programmes? Is this level optimal?

Cutting across all three areas, the PER should include an assessment of the robustness of the public financial management systems and institutions (for example, MTEF, budget control processes, budget execution, reporting and accountability processes) and the extent these support an effective and efficient use of public funds for the social protection sub-sector.

### 3. Scope of Work

Answering these questions will involve a thorough quantitative analysis of budget data (from government and donors) as well as administrative data and monitoring and evaluation reports (subject to availability). It will also involve a qualitative assessment of the public finance management (PFM) and administrative systems, to understand where and how inefficiencies may result from bottlenecks throughout the policy and budget cycle including, crucially, the interaction of donor activities with the PFM system. The combination of quantitative and qualitative approaches will allow the PER to make recommendations for the direction of future policy changes and improvements in implementation.

Whilst social protection is variously and often widely defined, the MGLSD, in consultation with the Social Protection Sub-Committee has recently developed a clear focus for the scope of the social protection sub-sector in Uganda. Whilst recognizing the cross-cutting nature of social protection, this focus distinguishes between the wide range of cross-governmental interventions which are socially protective and the specific components and objectives of the social protection sub-sector itself. The emerging consensus identifies the following as forming the core GoU social protection sub-sector:

Social Assistance instruments which provide regular and predictable transfers in cash or in kind to guarantee minimum income support for poor and vulnerable individuals and households. Illustrative interventions include social pensions, child grants, disability grants, public works programmes, input subsidies and fee waivers.

Social Insurance instruments which provide income support on the basis of previous individual and / or employer contributions to mitigate the impacts of income shocks such as unemployment, retirement, ill-health etc. Illustrative interventions include the public service pension schemes and the NSSF.

Social Welfare instruments which provide personal care and protection for vulnerable individuals who are unable to fully care and protect themselves. Illustrative interventions include reception centres for abandoned children and community based care and rehabilitation services for people with disabilities.

The main focus of the PER will be on social assistance and social insurance instruments<sup>31</sup>. However, a range of programmes are currently being implemented in Uganda which are similar to social assistance programmes and therefore perform socially protective functions but are not in themselves core social protection. In particular, this includes emergency or rehabilitation food and / or cash transfers implemented by non-state actors. To identify options for improving the relevance and efficiency of the social protection sub-sector, the PER should also include assessment of such programmes.

<sup>31</sup> The social welfare services pillar of the Social Protection Sub-Sector is nascent and developing. A programme of work is anticipated to further identify the scope, objectives and priority interventions of this area of work. This work may include a PER for social welfare interventions and would be conducted at a later stage, as a complementary piece of work to the PER proposed here.

## The consultants will:

1. Conduct a scoping exercise to identify the types of programmes to be covered in the PER. Followed by a stakeholder inception workshop to agree the scope of work and specific range of interventions to be included.
2. Develop an analytical framework to guide the collection of information on relevant programs: objective(s), coverage, benefit, impact, costs, financing sources, level of benefits, implementation arrangements. This should include analysis by vulnerable groups.
3. Review and analyse existing programs, their expenditures, source of funding, coverage and methods of delivery. Analyze the source of funding for each program and disaggregate between government funds (identified in the government budget), external (donor) funds, recorded in the budget and those that are outside the budget.
4. Estimate the overall cost of identified programs and how this has changed in the past five years, highlight the trends in overall expenditure and compare it to the countries with similar characteristics.
5. Analyse overall coherence of social protection interventions in Uganda, and policy issues arising, propose recommendations for improving administrative efficiency and relevance of current social protection interventions based on the data collection above, and in light of how effectively vulnerable groups are being reached and the sub-sector's objectives are being met.

The work should ultimately provide answers to the questions identified in section 2 of these ToRs. The work will also be informed by a recent Social Protection Mapping exercise which generated an inventory of major social protection programmes, policies and relevant legislation in Uganda. This mapping summarises the key programme features for a range of social assistance, social insurance, social welfare services and livelihoods programmes, covering GoU and civil society implemented programmes with a budget in excess of \$1 million. The summary information includes the title of the programmes, implementation dates and geographical coverage, budget, key programme design features and institutional arrangements. Whilst not comprehensive, the mapping should provide a basis for the PER.

## 4. Methodology & Approach

By design, the ESP programme recognises the important need for government ownership of all results. A consultative approach to this review should therefore be adopted through ensuring interactive engagement with stakeholders at key stages. Whilst this work is being commissioned by the Expanding Social Protection programme within the Ministry of Gender, Labour and Social Development, the consultants will also work closely with the Ministry of Finance, Planning and Economic Development during all stages of the work as well as with the Ministry of Local Government.

The methodology will consist of in-country consultations with all relevant GoU Ministries, Departments and Agencies (MDAs), as well as civil society, development partners, UN agencies and academia. The following committees and working groups will be key resources during execution of the work:

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Only major livelihoods programmes with major social protection relevant elements – such as regular cash or food transfer elements were included.

1. Local Development Partner's Group –Heads of major donor agencies in Uganda.
2. Social Protection Sub-Committee -approximately 40 individuals representing MDAs, civil society, academia, UN agencies and development partners.
3. Social Protection Task Force of the Local Development Partner's Group in Uganda: - development partners who are interested in actively contributing to the social protection sub-sector in Uganda.
4. Uganda Social Protection Civil Society Platform- civil society organisations actively working on social protection policy and programmes in Uganda.

The consultants will report to the Economist in the Expanding Social Protection Programme who will oversee the day to day management of this consultancy. The work of the consultants shall also be reviewed by a steering committee.

## 5 Deliverables

1. An inception report outlining the work plan, methodology, sources of information, template and analytical framework for collecting information and table of contents of the final report. The draft report will be presented and agreed at an inception workshop.
2. A draft report will be presented to all stakeholders for input.
3. A final report submitted to the Secretariat and a final workshop to discuss the findings and policy implications.

ESP will issue invitations, arrange logistics and pay all participant costs for each of the workshops including venue booking and refreshments etc.

## 6. Timeframe

ESP anticipates that the work will take approximately 45 working days from start to finish and will require at a minimum of three consultants with a mix of international and significant Ugandan knowledge and experience. The team should represent a balanced mix of skills including economists with significant experience in public expenditure reviews and public financial management and social protection expert(s). The team leader should demonstrate a balanced mix of qualifications and experience including both economist and social protection experience. Bidding organisations may suggest a skills mix and team structure they feel appropriate.

The work should start no later than 2nd September 2011 and be completed by 18th November 2011.

Activity	Due Date
Deadline for receipt of clarification questions	5 August 2011
Deadline for provision of answers to clarification questions	8 August 2011
Proposal submission deadline	15 August 2011
Proposal review and evaluation and preferred bidder identified	19 August 2011
Contract negotiated and signed	2nd September 2011
Inception mission and approval of inception report	12 September 2011
Receipt of draft report	28 October 2011
Receipt of final report, presented at a workshop	11 November 2011
Approval of final report	18 November 2011

## Annex B Detailed questions for initial data collection

### B.1 General questions on the budget process and accountability

Policy cycle stage	Research questions - general	Evidence base
Planning and budgeting	<ul style="list-style-type: none"> <li>Who are the budget holders for these particular areas? What decision-making process do they use when articulating plans?</li> <li>Are there any regional differences in terms of budget allocations on a per capita basis?</li> <li>What are the sources of funding at each level of government, and what kinds of constraints are there in allocating these funds to specific types of spending?</li> </ul>	<p>What information is used to construct annual plans and budgets?</p> <p>qualitative interviews with central, line, and local government officials in charge of planning and budgeting, PERs; Plans</p>
Budget execution	<ul style="list-style-type: none"> <li>Why does spending differ from budgeted amounts?</li> <li>What kinds of information are available on the execution of budgets throughout the year, and how does this information flow to the budget holders?</li> <li>Are there differences in implementation procedures depending on the funding source, or depending on whether it is capital or recurrent spending?</li> </ul>	<p>How is budget execution for these areas managed?</p> <p>qualitative interviews with central, line, and local government officials in charge of budget execution</p>
Reporting/accountability	<ul style="list-style-type: none"> <li>How does this reporting flow into planning/budgeting for the next year?</li> <li>What are the different requirements for reporting on different sources of funding at all levels of government?</li> </ul>	<p>What are the processes of accountability for budget execution at the end of the budget cycle?</p> <p>Data sources: qualitative interviews with central, line, and local government officials</p>

## B.2 Specific issues to investigate with national and local stakeholders

Issue
Planning and Budget Formulation National Level NDP, SDSIP, Ministerial Policy Statement and annual work plan <ul style="list-style-type: none"> <li>• Inclusion of Social Protection?</li> <li>• Coverage of SP? (social assistance; humanitarian; vulnerable groups; social insurance etc...)</li> </ul>
MTEF; BFP and Annual Budget
<ul style="list-style-type: none"> <li>• Process of setting the MTEF ceilings</li> <li>• Functioning of the SWG?</li> <li>• Are priorities in the NDP translated into the MTEF; BFP and Budget (policy based budgeting?)</li> <li>• Are there commitments to SP spending? Which particular areas?</li> <li>• Opinion about allocation trends (volumes? Sources? Etc..)</li> <li>• Issues of ownership within the sub-sector – transparency of budget information – does the get final figures after approval by Parliament?</li> <li>• Existence of parallel planning/budgeting?</li> <li>• Linkage between MTEF, BFP and Annual Budget</li> </ul>
Local Government Level
DDP and sector planning process and quality <ul style="list-style-type: none"> <li>• Existence of the DDP in the LG;</li> <li>• Existence of stand-alone sub-sector plan for SP</li> <li>• DDP and sector plan formulation process (who is responsible – division between the political and technical staff); participation process)</li> <li>• Coverage of SP (social assistance; humanitarian; vulnerable groups; social insurance etc...)</li> <li>• Changes in the process – guidelines?</li> <li>o Form B Quarterly work plan?</li> </ul>
BFP and annual budget
<ul style="list-style-type: none"> <li>• Processes? Timelines? Changes?</li> <li>• Coverage of SP – in the allocations and expenditure projections</li> <li>• Are there any transfers from CG for SP?</li> <li>• Coverage of donor/NGO funding</li> <li>• Linkage to priorities in the plans</li> <li>• Opinion about allocation trends (volumes? Sources? Etc..)</li> <li>• Issues of ownership within the LG – transparency of budget information – does the LG get final figures after approval?</li> </ul>
Budget Execution
National Level Out-turn (Predictability and credibility?) <ul style="list-style-type: none"> <li>• Deviation between budget and actual – overall budget; and SP budget;</li> <li>• Causes of the deviations/variances               <ul style="list-style-type: none"> <li>o Delays in disbursement?, o Cumbersome expenditure procedures?, o Absorption capacity – see below</li> </ul> </li> <li>• In-year re-allocation processes?</li> </ul>
Absorptive Capacity
<ul style="list-style-type: none"> <li>• Capacity of MoGLSD to:               <ul style="list-style-type: none"> <li>o Engage in policy based budgeting, o Coordinate activities and account for results, o Support LGs</li> </ul> </li> <li>• Human resource issues               <ul style="list-style-type: none"> <li>o Structures; o Numbers, o Skills, o Operational equipment</li> </ul> </li> </ul>
Balance between administrative costs/overheads and direct expenditure on SP
<ul style="list-style-type: none"> <li>• Cost-effectiveness of delivery mechanisms</li> </ul> Local Government Level Out-turn <ul style="list-style-type: none"> <li>• Deviation between budget and actual – overall budget; SP budget;</li> <li>• Causes of the deviations/variances               <ul style="list-style-type: none"> <li>o Delays in disbursement?, o Cumbersome expenditure procedures?, o Weaknesses in the supply side, o Absorption capacity – see below</li> </ul> </li> <li>• In-year re-allocation processes?</li> </ul>

<b>Internal controls</b>
<ul style="list-style-type: none"> <li>• Safeguarding against mismanagement, errors, fraud, and other irregularities</li> </ul>
<b>Absorptive capacity</b>
<ul style="list-style-type: none"> <li>• Human resource issues                             <ul style="list-style-type: none"> <li>o Structures; o Numbers, o Skills o Operational equipment</li> </ul> </li> </ul>
<b>Accounting, Recording and Reporting</b>
National Level Management Information System <ul style="list-style-type: none"> <li>• Collection of information in the sector and SP</li> </ul> Financial and physical reporting <ul style="list-style-type: none"> <li>• Nature and quality of financial reports</li> <li>• Review of quarterly performance reports – role of MoLG and MoGLSD?</li> </ul>
<b>Local Government Level</b>
Output based budgeting – reporting? <ul style="list-style-type: none"> <li>• Does the OBT cover SP?</li> <li>• Capacity of the LG to use the OBT tool?</li> <li>• Timely submission of quarterly performance reports</li> </ul> External Scrutiny and Audit National level Office of the Auditor General? LG Public Accounts Committee? LG level

Local Government (from our sample)  
 Development plans  
 BFP  
 Approved estimates  
 Final accounts  
 Inventory of programmes

NGO/Donor data	
DFID	Country Programme document Financial reports for each relevant programme Annual reviews List of other programmes funded by central level
World Bank	Country Programme document Financial reports for each relevant programme Programme mid-term reviews? Relevant aide memoirs, studies, etc
UNICEF	Country Programme document Annual report Programme evaluations, baseline studies, etc
EU	Country Programme document Financial reports for each relevant programme Annual reviews
Irish Aid	Country Programme document Financial reports for each relevant programme Annual reviews
GIZ	NURD inventory and any other coordination documents
OCHA	Social protection cluster documents/coordination tools/etc Mapping of relevant activities across the country
WFP	Karamoja donor group - inventory of activities? Programme documents Financial report Evaluation on market impact
Norway	Country Programme document Annual report Programme evaluations, baseline studies, etc
Denmark	Country Programme document Annual report Programme evaluations, baseline studies, etc

## Annex C Further tables

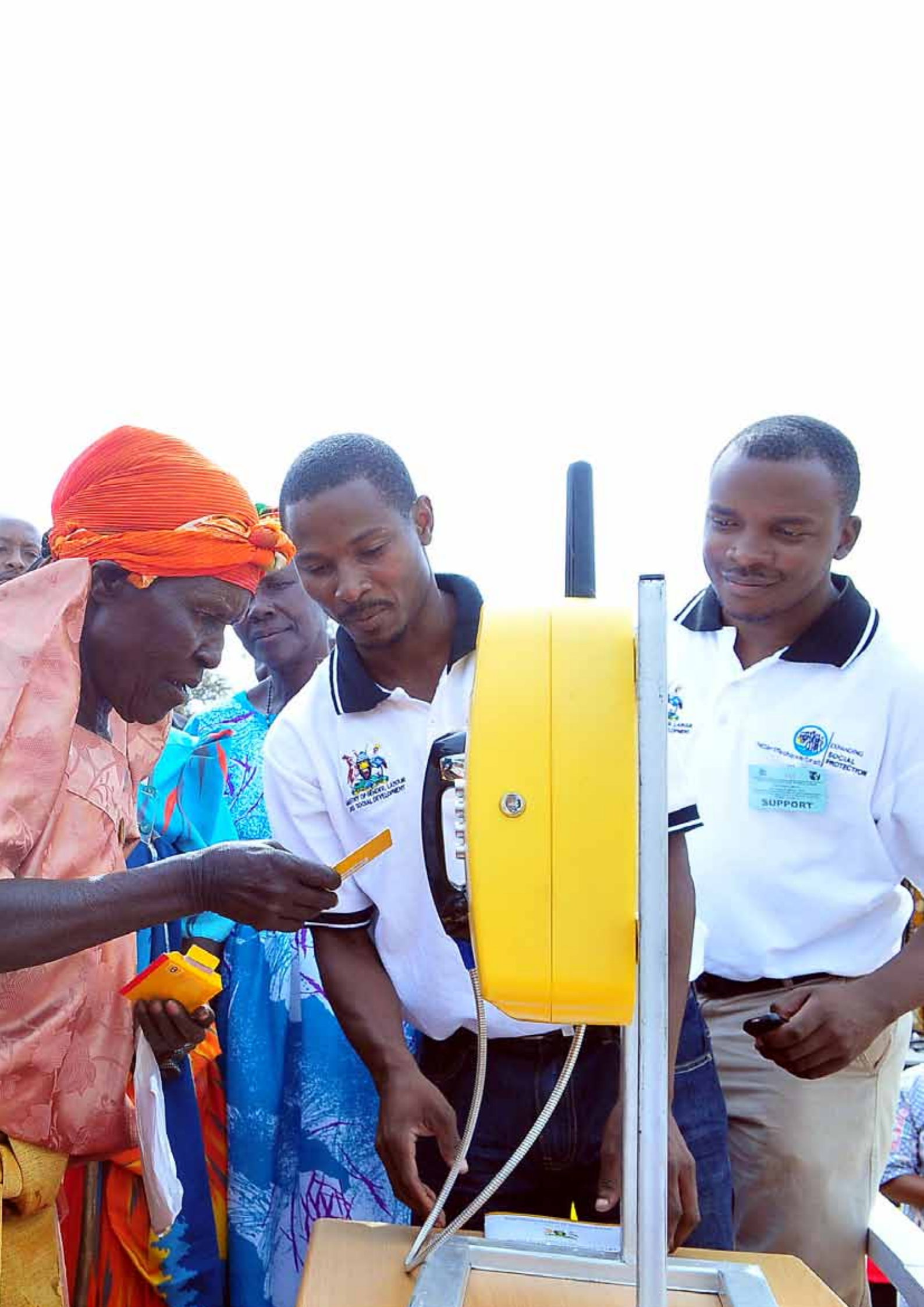
### C.1 Community Development Worker Staffing, Kiboga district

Name of LG	Position	Estab	Status	Remarks
District				
Kiboga District	District Community Development Officer (DCDO)	1	Vacant	The Senior Community Development Officer is acting DCDO. Substantive appointment on probation is reportedly hampered by the ban on recruitment as a result of the limited wage bill.
Kiboga District	Senior Community Development Officer (SCDO)	2	1 Filled	
1 Vacant	The SCDO in place is acting DCDO			
The second SCDO went to Kyankwanzi District that was recently created				
Kiboga District	Senior Labour Officer	1	Vacant	
Kiboga District	Assistant Labour Officer	1	Vacant	
Kiboga District	Senior Probation Officer	1	Filled	
Lower LG				
Kiboga Sub-county	Community Development Officer	1	Vacant	
	Assistant CDO	1	Filled	Also serves Kiboga Town Council
Kapeke Sub-county	CDO	1	Filled	
	ACDO	1	Vacant	
Bukomero Sub-county	CDO	1	Filled	Also serves Bukomero Town Council
	ACDO	1	Vacant	
Lwamata Sub-county	CDO	1	Filled	
	ACDO	1	Vacant	
Ddwaniro Sub-county	CDO	1	Vacant	
	ACDO	1	Filled	Also serves Muwanga Sub-county
Muwanga Sub-county	CDO	1	Vacant	
	ACDO	1	Vacant	Supported by ACDO of Ddwaniro and a Volunteer.
Kiboga Town Council	CDO	1	Vacant	
	ACDO	1	Vacant	
Bukomero Town Council	CDO	1	Vacant	
	ACDO	1	Vacant	

## Annex D Consultation record

Institution	Name	Title
World Bank	Suleiman Naimara	
Office of the Prime Minister	Flavia	Under-Secretary for Pacification and Development
Office of the Prime Minister	Benon Kigenyi	Principal Assistant Secretary for Pacification and Development
World Food Programme	Solomon Asea	Senior Programme Assistant, Cash and Vouchers
Local Government Finance Commission	Adam	
Ministry of Local Government	Patrick Mutabwire	Director, Local Government Administration
National Planning Authority	John Ssebuliba	Manager Population, Health, and Social Development
DFID	Rachel Waterhouse	Social Development Advisor
MoFPED	Margaret Kakande	Head, Budget Monitoring and Accountability Unit
ALREP/KALIP	Dr. Emmanuel Iyamulemye Niyibigira	National Programme Coordinator
ALREP/KALIP	Reint Bakema	Chief Technical Advisor
MGLSD	Titus Ouma	Principal Social Gerontologist
MGLSD	Kaggya Nabulime Beatrice	Principal Rehabilitation Officer/CBR Co-ordinator
MGLSD	Elizabeth Kyasiimire	Commissioner, Gender and Women Affairs
MGLSD	Mr. Okilor	Principal Economist
FINMAP	Johnson Mutesigensi	
IrishAid	Caroline Laker	Social Development Adviser
Oyam District	Richard Okolli	CAO
Oyam District	Geoffrey Ogwal	DCDO
Oyam District	Francis Obong	Acting Prinicpal, Internal Audit Department
MGLSD, ESP	Stephen Kasaija	Head of Social Protection Secretariat
DANIDA	Mette Bech Pilgaard	First Secretary/Development
MGLSD, ESP	Andrew Kettlewell	Finance and Administration Manager
MoFPED	Marion Mbabazi	







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