GOVERNMENT RESOURCE ACCOUNTABILITY DURING THE COVID-19 PANDEMIC

A REPORT FROM UGANDA

Prepared as Part of a Global and Country-Level Analysis in 18 Countries

DECEMBER 2022
This is the 13th “Missing the Target” report produced by ITPC since 2005 and the first MTT report to engage with government resource accountability during the COVID-19 pandemic. As with previous MTT reports, this report highlights the experience and perspectives of advocates in multiple countries to document progress toward global commitments for health, development, and human rights.

To download this report from the ITPC website, click here.
To access previous MTT reports, click here.
ABOUT ITPC
The International Treatment Preparedness Coalition (ITPC) is a global network of people living with HIV and community activists working to achieve universal access to optimal HIV treatment for those in need. Formed in 2003, ITPC actively advocates for treatment access across the globe through the focus of three strategic pillars:
• Make Medicines Affordable
• Watch What Matters
• Build Resilient Communities
To learn more about ITPC, visit itpcglobal.org.

ABOUT WATCH WHAT MATTERS
Watch What Matters is a community monitoring and research initiative that gathers data on access to and quality of HIV treatment globally. It fulfils one of ITPC’s core strategic objectives: to ensure that those in power remain accountable to the communities they serve. Watch What Matters aims to streamline and standardize treatment access data collected by communities—helping ensure that data is no longer collected in a fragmented way and that it reflects the issues and questions that are most important to people living with and affected by HIV. It relies on a unique model that empowers communities to systematically, routinely collect and analyze qualitative and quantitative data on access barriers and use it to guide advocacy efforts and promote accountability.

To learn more about Watch What Matters and ITPC’s community-led monitoring work, visit WatchWhatMatters.org.

ABOUT MTT
This is the 13th “Missing the Target” (MTT) report produced by ITPC since 2005 and the first MTT report to engage with government resource accountability during the COVID-19 pandemic. As with previous MTT reports, this report highlights the experience and perspectives of advocates in multiple countries to document progress toward global commitments for health, development, and human rights. To access previous MTT reports on the ITPC website, click here:
Global • Multicountry • Brazil • Indonesia
Uganda • United States

SUGGESTED CITATION

ACKNOWLEDGMENTS
This “Missing The Target” report was produced by ITPC in collaboration with researchers and advocates at CEHURD and Afya na Haki (Uganda).

Acknowledgements of the contributing researchers and writers are listed below. Special thanks go to Sam Avrett, who convened partners and shaped the approach to this report and its analysis, to Emily Bass, who coordinated the effort and was lead editor, and to all ITPC staff and consultants who provided valuable review. ITPC also thanks the Robert Carr Fund for the funding that supported this report.

CEHURD
The Center for Health, Human Rights and Development
CEHURD is a non-profit, research and advocacy organization based in Uganda, which is pioneering the justiciability of the right to health.

CEHERD lead contributors: Peter Eceru, Fatia Kiyange, Nakibuuka Noor Musisi

Afya na Haki
Afya na Haki is a leading African institute that generates knowledge and builds advocacy capacities in health, human rights, and sexual and reproductive health and rights (SRHR).

Ahaki lead contributors: Christopher Baguma, Mulumba Moses, Joselyn Nakyeyune

Lead writer: Emily Bass
Coordination: Sam Avrett, Helen Etya’ale, Pragashnee Murugan, Nadia Rafif
Copy-edit: Janette Bennett
Design: Gerard Best, Sarah Sills

Thank you to all the people living with HIV who shared their experiences and thoughts to inform the report.
CONTENTS

1 SUMMARY

3 KEY FINDINGS AND RECOMMENDATIONS

4 A REPORT FROM UGANDA
4 Ugandan Government COVID-19 Response Funding: Structure and Challenges
4 Breakdown in Public Accountability Mechanisms
4 Accountability Concerns
5 Table 1: Key Accountability Issues for COVID-19 Funds (Identified in the Auditor General's Report for FY2019/20
5 Policy Efforts
6 Table 2: Policies Addressing COVID-19, HIV, and TB Epidemics
7 Health Sector Resource Allocation and Accountability
7 Challenges in Tracking Health Spending
8 Table 3: Funds Allocated to the COVID-19 Response From 2019 to 2021
10 Service Delivery During COVID-19

11 RECOMMENDATIONS AND CONCLUSION

12 ENDNOTES
SUMMARY

When the COVID-19 pandemic began two years ago, people living with HIV and health advocacy and activist groups working in solidarity were immediately concerned about the impact of the new virus on individuals, households, and communities—and on how resource mobilization for COVID-19 would impact funding for other diseases. There was a need for addressing multiple simultaneous pandemics. As one stakeholder stated, HIV risked being “deprioritized” for funding, and even where funding was available, lockdowns and COVID-19-related strains on the health system made it difficult for people living with HIV to access service.

There are multiple examples of the ways that systems for HIV and TB integrated or reacted to COVID-19 during the first two years of the pandemic. For example, organizations, including UNAIDS, UNICEF, and the International AIDS Society, issued guidance and advice on how to deal with COVID-19 in high HIV-burden settings. The Global Fund to Fight HIV, Tuberculosis and Malaria also urged recipients to divert surplus funds to prepare and respond to COVID-19. In Uganda, the Global Fund Secretariat approved the use of grant savings and reprogramming to rapidly adapt existing HIV, TB, and malaria programs, purchase personal protective equipment (PPE) for front-line health workers, diagnostics, and medical supplies, and deploy prevention campaigns.

As COVID-19 moves into a chronic phase, it is crucial to understand funding streams and accountability mechanisms established and impacted during the crisis phase. This, as a result, would inform the identification of practices and approaches to maintain, correct, or introduce: specifically, to track grant savings and reallocations of funds from HIV and TB programming to COVID-related activities and to understand how much money was reallocated and what the impact was on COVID-19 and the services from which the funding was redistributed.

A preliminary literature scan by the Center for Health, Human Rights and Development (CEHURD) found a limited analysis of this subject. CEHURD sought to understand the interplay between funding for COVID-19 and its oversight with HIV and tuberculosis. To this end, it analyzed: a) relevant outcomes in relation to government funding for COVID-19; b) policy efforts to contain the spread of COVID-19; c) resources directed from other health programs towards programming for the response to COVID-19; and d) a contextual assessment of state-led analysis of accountability for funds and how state-funded COVID-19 efforts affected HIV and TB programming during the pandemic.

From this analysis, CEHURD found out that:

a. At the outcome level, while development partners enabled Uganda to use grant savings meant for existing HIV, TB, and malaria programs to purchase COVID-19-related supplies, accountability for these funds is questionable.

b. At the policy effort level, there were no deliberate efforts by the government of Uganda to establish COVID-19 funding policies and monitor how these policies impacted concurrent epidemics, such as HIV and TB. Specifically, aspects of responsibility for funds were lacking in existing policies, Statutory instruments, and Presidential declarations, which posed significant accountability issues.
c. At the resource level, critical loopholes were identified, which inhibited the financial accounting process, thus impacting HIV and TB treatment, care, and prevention, given the diversion of significant resources originally meant for this programming. The Global Fund has invested US$22.7 billion in programs to prevent and treat HIV and AIDS and US$3.8 billion in TB/HIV programs as of June 2021. Notably, since 2020, the Global Fund has provided additional funding through the COVID-19 Response Mechanism to countries (including Uganda) to mitigate the impact of COVID-19 on the HIV response, including allowing the use of existing grant savings. The Global Fund's support for the national response to COVID-19 in Uganda was swift and significant, disbursing US$51,935,105 in additional funding for its COVID-19 response and supporting Uganda to use $10,510,356 in existing grant savings. Notably, while there was transparency for funds received as off-budget financing from these health development partners (HDPs), these were not incorporated into the strategy and the Program Budgeting System used by the Permanent Secretary and the Secretary to the Treasury. This resulted in duplication of activities, making accountability difficult.

In conclusion, while the state is applauded for taking various steps to curb and counter the spread of COVID-19, accountability under different structures was marred, with irregularities impacting HIV and TB responses. Notably, COVID-19 led to a reduction of 30% in the use of HIV testing services in communities and health facilities. The initiation of antiretroviral therapy also decreased by 31% between April and June 2020 alone. Between December 2019 and June 2020, viral load testing coverage decreased from 96% to 85% and access to CD4 testing from 31% to 22%.
KEY FINDINGS AND RECOMMENDATIONS

Key Findings

✱ In spite of early findings of irregularities in the disbursement of COVID-19 funds and donations managed through the Office of the Prime Minister, no substantial changes were made in the government structures for managing COVID-19 funds.

✱ A policy review found no deliberate country efforts towards establishing a coherent strategy for COVID-19 policies, funding, and implementation that simultaneously addressed concurrent epidemics, such as HIV and TB. This was despite the imposition of COVID-19 measures, such as lockdowns and distancing, which impeded recipients of care from obtaining their HIV and TB medications.

✱ During the COVID-19 pandemic, supplementary budgets were often allocated to different ministries, which lacked specific policies on the implementation of the allocated funds for COVID-19 programming. As of August 2022, it continues to be difficult to obtain progress reports on COVID-19-related activities conducted under the different programs during 2020 and 2021 to assess the performance and value of resources invested.

✱ Limited information is available about how funds allocated to COVID-19 health measures were spent, including funding reallocated from Global Fund grant savings. COVID-19 resource allocations and expenditures are thus not well documented by institution, geography, types of commodities or programs and services, or populations, limiting any ability to determine effectiveness, impacts, or returns on investment.

✱ There is no information on how funding reallocations between disease areas impacted budgets for, and outcomes in, other health issues, such as HIV, tuberculosis, and malaria.

✱ A historic approach to donors providing off-budget funding for HIV, TB, and malaria complicated efforts to track the interrelationship between COVID-19, HIV, TB, and malaria investments, outcomes, and impacts.

Recommendations

✱ An institutionalized system is required to effectively monitor off-budgeting of health finance, especially since it has proven to be near-impossible to retrieve information on off-budget allocations during the COVID-19 pandemic.

✱ Public health crisis management, including policy development and emergency measures, must explicitly and proactively consider inter-dependencies with, and implications for, other health issues.
Ugandan Government COVID-19 Response Funding: Structure and Challenges

Uganda, like many countries, set up emergency funding accounts and sought emergency funding for both the public health and economic impacts of COVID-19. Specifically, early in the pandemic, the Ugandan President established a national response fund for COVID-19 to collect private contributions that would focus on raising UGX 170 billion (US$45 million) for the purchase of test kits, PPE, and vehicles, as well as provide relief to the most vulnerable people. Through the Office of the President, a committee of 15 people was constituted to oversee the fund. The Office of the Prime Minister (OPM) was tasked with coordinating the COVID-19 response budget and activities across the country, with this budget drawing on funds from the private sector, the public sector, and donor aid. The government also drew on other funding streams, including supplementary budgets allocated to national and regional referral hospitals, using a rather prescriptive activity-based approach.

On the other hand, as of mid-2021, an independent civil society tracking project, basing findings on the Attorney General’s reports of 2019-2020 and 2020-2021, calculated that approximately US$868 million had entered Uganda via international financial institutions, like the International Monetary Fund, World Bank and Africa Development Bank, in the period of 2019 to 2021.

Breakdown in Public Accountability Mechanisms

The sheer scale of the COVID-19 response and the resources involved challenged the country’s accountability frameworks. This was partly because of the creation of parallel and ad hoc structures aimed at managing the COVID-19 response at both national and local government levels. At national level, the National Task Force, coordinated by the Prime Minister, was created. At local government level, district task forces were created. These parallel structures had no accountability mechanisms embedded in them and were staffed largely by political appointees with no background in civil service and, as such, with limited understanding of government accountability processes.

Accountability Concerns

Almost immediately, concerns emerged about oversight of the COVID-19 funds. In December 2020, an audit by the Office of the Auditor General (AG) identified several irregularities in the expenditure of the allocated COVID-19 funds, including absence of accountability for monies spent, failure to spend monies as budgeted for with these funds being returned to the national response fund, purchase of material not fit for purpose or human consumption, and expenditures that did not comply with law and/or policy (see Table 1 for summary). Other concerns centered on the capability of this committee to sufficiently oversee and account for the expenditure of these funds or for material and cash donations from different private and international entities and individuals. The AG’s report also found that the National Task Force coordinated by the Prime Minister was not able to coordinate various disbursements received.
from international financial institutions due to the lack of a streamlined financial accountability mechanism. Moreover, officials of the OPM were arrested for awarding contracts to providers who charged inflated food prices for supplies purchased as part of COVID-19 relief. Officials in the OPM claimed to have distributed COVID-19 relief items worth UGX 55.8 billion last year, but could not produce receipts or other supporting documents to prove that they were delivered to recipients. This money remains unaccounted for.

Table 1: Key Accountability Issues for COVID-19 Funds (Identified in the Auditor General's Report for FY2019/20)

<table>
<thead>
<tr>
<th>Key Accountability Issues</th>
<th>Amount (UGX billion)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Funds not utilized yet planned for</td>
<td>6.68</td>
</tr>
<tr>
<td>Procurement not adhering to the PPDAs laws and regulations</td>
<td>166</td>
</tr>
<tr>
<td>Unaccounted-for funds</td>
<td>0.758</td>
</tr>
<tr>
<td>Quality testing of procured supplies not done for key procured supplies (intensive care equipment, face masks, and lab testing kits)</td>
<td>52</td>
</tr>
<tr>
<td>Funds diverted</td>
<td>10.5</td>
</tr>
</tbody>
</table>

Source: Initiative for Social and Economic Rights (2021), "Where Did COVID 19 Money Go?: International Finance Institutions’ Funding to Uganda"

Table 1 shows that while a national response task force, coordinated by the OPM, was established, funding for COVID-19 was flawed with irregularities and accountabilities issues. These included: funds disbursed but unaccounted for; funds not utilized yet planned for; and funds diverted. All of this continues to affect the outcome indicators of COVID-19 and other pandemics that had funds diverted, like HIV and TB. An Auditor General report for 2020/21 also found irregularities, including diverted and unutilized funds, irregular procurement, and other accountability issues, including items valued at UGX 55.8 billion that were distributed under the OPM without documentation of recipients.

Policy Efforts

In a bid to curb the spread of COVID-19, the government of Uganda, through the Ministry of Health, pronounced different Statutory instruments that would guide law enforcement during the pandemic, as illustrated in Table 2. As can be seen in the analysis, there were no deliberate efforts towards establishing a strategy for COVID-19 funding and policy implementation that took into account and also addressed concurrent epidemics, such as HIV and TB. In addition, COVID-19 brought about the imposition of authoritarian measures like stringent lockdowns, which impeded recipients of care from obtaining their HIV and TB medication.
### Table 2: Policies Addressing COVID-19, HIV, and TB Epidemics

<table>
<thead>
<tr>
<th>Policy Effort</th>
<th>Year of Pronunciation</th>
<th>Enabling Provision</th>
<th>Analysis</th>
</tr>
</thead>
</table>
| The National HIV and AIDS Strategic Plan (NSP): Ending the HIV and AIDS epidemic: Communities at the forefront. | 2020/21-2024/25       | Uganda AIDS Commission Act, Section 5                       | The NSP envisions HIV funding through two funding mechanisms: the government of Uganda and a development partner. However, funding priorities, especially for development partners, shifted during the COVID-19 era. For example, the Global Fund urged recipients to divert surplus funds to prepare and respond to COVID-19, thus impacting HIV funding.\(^\text{19}\)

Despite the strategy having been developed during COVID-19, there is no express acknowledgement of government and donor financial policy shifts affecting HIV and TB treatment, care, and prevention as a result of the pandemic. |
| Public Health Act                                                             | 2020/2021             | Sections 11 (power to make rules) and 27                    | The Public Health Act focuses only on mandating the Minister of Health to make rules during a pandemic, with little attention paid to funding, let alone financing of concurrent epidemics, such as HIV and TB. |
| Presidential declarations                                                     | 2020/2021             | Article 99 of the Constitution of Uganda 1995, as amended   | The declarations made by the President of Uganda through periodic addresses to the nation were aimed at updating the populace on the response to COVID-19. This included closing, or other restrictions on, educational institutions, religious gatherings (prayers in churches and mosques, open-air prayers, and services on Fridays, Saturdays, and Sundays), and merry-making (discos, dances, bars, sports, music shows, cinemas, and concerts).

This did not address expenditure of funds for COVID-19 but highlighted only domestic donations. Additionally, funds were tagged only to COVID-19, not other epidemics, such as HIV and TB. |
From Table 2, it is evident that while the state made some efforts towards putting in place policies to address COVID-19, there were no deliberate efforts towards establishing COVID-19 funding policies and their relation to other epidemics, such as HIV and TB.

Health Sector Resource Allocation and Accountability

In the initial phases of the pandemic, funding for the public health response to COVID-19 included mobilization of resources from other disease areas, for example, via reallocated Global Fund grant savings of roughly US$10 billion that were programmed for the COVID-19 response in 2020. Subsequently, both the U.S. President's Emergency Plan for AIDS Relief (PEPFAR) and the Global Fund invested new resources in COVID-19. The Global Fund also allocated resources for mitigation of COVID-19 impacts on HIV and tuberculosis programs. Health development partners (HDPs) like PEPFAR and the Global Fund provide the largest contribution to the health financing sector, so their sizeable contributions to COVID-19 are commensurate with their pre-pandemic role.

As in other disease areas like HIV and tuberculosis, this support by the HDPs is mostly off-budget, with only an estimated 21% of HDP funding coordinated through the national budget. The focus on off-budget support versus budget support aligned with the government of Uganda's medium-term expenditure framework (MTEF) began after a significant corruption scandal was uncovered in 2012. A decade later, this approach was still in place, making it difficult to track and ensure accountability of off-budget COVID-19 investments, even as concerns about government of Uganda corruption persisted. An institutionalized system is required to effectively monitor off-budgeting of the health financing system, especially since it has proven to be nearly-impossible to retrieve information on off-budget allocations during the COVID-19 pandemic. This lack of information has impeded transparency mechanisms within the health sector and continues to do so.

Challenges in Tracking Health Spending

In Table 3, CEHURD has compiled the funding allocations for health investments made during the first two years of the pandemic, identifying the source, purpose, and how it was accounted for. As described below, accountability for COVID-19-related funds remains a challenge in Uganda. While the December 2020 Auditor General's report sought to break down how funds had been received and spent, key accountability issues, such as diversion of funds, non-accountability, and low levels of expenditure of funds received, emerged early in the pandemic and persist. Regarding funds from HDPs, while there was a fair amount of transparency in allocation of these funds to the COVID-19 response in Uganda, there was limited readily available information on fund recipients, targets, impacts, and outcomes to support accountability, as indicated in Table 3.
Table 3: Funds Allocated to the COVID-19 Response From 2019 to 2021

<table>
<thead>
<tr>
<th>Funding Type/Amount</th>
<th>Fund Period</th>
<th>Purpose</th>
<th>Funds Accountability</th>
</tr>
</thead>
<tbody>
<tr>
<td>US$51,935,105&lt;sup&gt;24&lt;/sup&gt;</td>
<td>2020</td>
<td>Global Fund support funds for the COVID-19 response</td>
<td>While the AG's report highlights no significant findings regarding Global Fund support, it is important to note that a loophole on the side of the government is highlighted regarding the ineffectiveness of the Program for Bioafety System, which has no provision for inputting such receipts. Some funds received during the year were not expected at the time of planning, which affected their traceability.&lt;sup&gt;25&lt;/sup&gt;</td>
</tr>
<tr>
<td>US$10,510,356&lt;sup&gt;26&lt;/sup&gt;</td>
<td>2020</td>
<td>Global Fund support Existing grant savings redirected to the COVID-19 response</td>
<td></td>
</tr>
<tr>
<td>US$10,584,560&lt;sup&gt;27&lt;/sup&gt;</td>
<td>2021</td>
<td>Global Fund contribution towards mitigating COVID-19 impact on HIV, TB, and malaria programs</td>
<td></td>
</tr>
<tr>
<td>US$116,621,675&lt;sup&gt;28&lt;/sup&gt;</td>
<td>2021</td>
<td>Global Fund contribution towards reinforcing the national COVID-19 response</td>
<td></td>
</tr>
<tr>
<td>UGX 32,023,360,000&lt;sup&gt;29&lt;/sup&gt;</td>
<td>2019/2020</td>
<td>European Union COVID response</td>
<td></td>
</tr>
<tr>
<td>UGX 24,780,655,875&lt;sup&gt;30&lt;/sup&gt;</td>
<td>2019/2020</td>
<td>Unitaid, Islamic Development Fund, and private donations (COVID donations)</td>
<td></td>
</tr>
</tbody>
</table>
Table 3: Funds Allocated to the COVID-19 Response From 2019 to 2021 (cont)

<table>
<thead>
<tr>
<th>Funding Type/Amount</th>
<th>Fund Period</th>
<th>Purpose</th>
<th>Funds Accountability</th>
</tr>
</thead>
<tbody>
<tr>
<td>UGX 676 billion&lt;sup&gt;31&lt;/sup&gt;</td>
<td>2020/2021</td>
<td>Government support through the treasury to Government Ministries, Departments and Agencies (MDAs) to settle domestic arrears with a view to improving liquidity within the local business community</td>
<td>90% of funds used for the intended purpose Diversion of funds to pay for unrelated expenditure worth UGX 4.897 billion (0.7%), unsupported domestic arrears of UGX 27.38 billion (4%) Payment for contested/rejected domestic arrears (UGX 1.245 billion) (0.2%) UGX 33.8 billion (5%) was used to settle international obligations and did not contribute to the stated objective since the funds were externalized.</td>
</tr>
<tr>
<td>UGX 260 billion&lt;sup&gt;32&lt;/sup&gt;</td>
<td>2020/2021</td>
<td>The Emoyooga programme (a presidential initiative on wealth and job creation)</td>
<td>The AG’s report confirmed that UGX 219.40 billion (84%) had been disbursed to 6,326 EMYOOGA SACCOs. However, the funds were not accessed by the beneficiary SACCO.</td>
</tr>
<tr>
<td>UGX 31.0&lt;sup&gt;33&lt;/sup&gt; billion</td>
<td>2020/21</td>
<td>Ministry of Science, Technology and Innovation</td>
<td>There was a need to provide more guidance to the beneficiaries on how to account for government funds.</td>
</tr>
<tr>
<td>UGX 558.68 billion&lt;sup&gt;34&lt;/sup&gt;</td>
<td>2020/21</td>
<td>Uganda Development Bank</td>
<td>By the time of the AG’s audit, the balance of UGX 292.66 billion was still deposited in commercial banks.</td>
</tr>
<tr>
<td>UGX 253.59Bn&lt;sup&gt;35&lt;/sup&gt;</td>
<td>2020/21</td>
<td>Ministry of Health</td>
<td>Funds totalling UGX 7.98 billion were diverted.</td>
</tr>
<tr>
<td>UGX 126.9 billion&lt;sup&gt;36&lt;/sup&gt;</td>
<td>2020/21</td>
<td>Uganda Development Corporation</td>
<td>Some 54% of the funds remained unutilized as the projects were not ready for investment.</td>
</tr>
<tr>
<td>EUR 1,602,370&lt;sup&gt;37&lt;/sup&gt;</td>
<td>2020/21</td>
<td>Uganda Development Bank Limited from the European Union for the Tourism Sector</td>
<td>As of 10 June 2021, 25 applications worth UGX 9.55 billion had been approved and grant disbursements worth UGX 4.34 billion had been processed to 14 projects.</td>
</tr>
</tbody>
</table>
From Table 3, it is evident that while resources were made available for COVID-19 from the private and public sectors, accountability for these funds remains a challenge in Uganda, with significant disparities. On the other hand, while there was transparency for funds received as off-budget financing from HDPs, these were not incorporated into the strategy and Program Budgeting System used by the Permanent Secretary and the Secretary to the Treasury. The AG foresaw duplication of activities that made accountability difficult. Indeed, as CEHURD carried out this study, we found it difficult to track progress against a cohesive strategy across the multiple funding sources.

The challenges with COVID-19 funding are not new. For example, the Ministry of Health report for the financial year 2019/2020 lists areas to which donor funding is directed, but not how the funds were intended to be used and/or actually used.

The Health Sector Ministerial Policy Statement for the financial year 2020/2021 summarizes previous budget expenditures and forecasts expenditures until 2025. The report breaks down the ways in which the contribution of various development partners aids different processes, such as the acquisition of pharmaceutical supplies. However, it also has serious downsides, such as its failure to institutionalize COVID-19 supplementary budgets. During the COVID-19 pandemic, supplementary budgets were often allocated to different ministries, which lacked specific policies on implementation of the allocated funds for COVID-19 programming. Therefore, it became difficult to obtain progress reports on the activities under the different programmes, with the objective of enabling an assessment of attaining the best value.

Service Delivery During COVID-19

Uganda has a long history of community-driven responses to HIV and TB, although health systems and response programming have become more centralized through government and donors to address political commitments to HIV treatment and other targets. During the pandemic, the government, through the Ministry of Health, offered various guidance. For example, district teams were encouraged to lead ongoing service provision and make use of cellular telephones, toll-free helplines, and the internet to coordinate activities; clinics were impacted by reductions in staffing and supply chain concerns. The Ministry encouraged maintaining links to networks of people living with HIV and civil society organizations and proposed multi-month dispensing of HIV medicines, irrespective of age and viral load of people living with HIV.

These adaptations were crucial. However, other policies implemented during COVID-19, particularly the two lockdowns that restricted movements and gatherings, were repressive, militaristic, and exacerbated public health crises by making it difficult for vulnerable people to generate income and, in some instances, access critical health services, such as HIV and TB care. The policy measures aimed at mitigating the COVID-19 pandemic led to significant reductions in the number of people seeking care, especially people living in rural districts and further from TB care facilities; this was likely due to limitations on public transportation and an increase in transportation costs after lockdown.
RECOMMENDATIONS AND CONCLUSION

The purpose of this study was to assess government accountability related to COVID-19 and its effects on concurrent epidemics like HIV and TB. When the pandemic began, the government of Uganda came up with several efforts, ranging from financial to policy efforts, to counter the pandemic and mitigate its effects. Huge sums of money were directed towards the response to COVID-19, unfortunately neglecting epidemics such as HIV and TB. Understanding funding streams and accountability mechanisms put in place during the crisis phase remains crucial, specifically while tracking funds diverted from HIV and TB programming to COVID-related activities.

In conclusion, to ensure efficient and effective accountability among government entities, CEHURD recommends the following:

**Clear funding policies**: In dealing with future public health emergencies, we recommend that government puts in place specific policies that govern the management and expenditure of funds gazetted for responding to such emergencies. This would promote the effective use of funds, leaving less room for accountability issues.

**Effective management information system (MIS)**: From the findings, we note that it has been challenging to track the impact of fund allocations both on their intended beneficiaries and health service delivery. Regarding beneficiaries, it is difficult to gather data on where and to whom COVID-19-related supplies were delivered. Health service delivery has seen the scaling down of planned implementation of programs intended to address HIV and TB. We therefore recommend that the state develops an effective MIS to help track the impact of funding streams.

**Capacity assessment**: In alignment with the Auditor General’s report, we recommend that state entities and projects are assessed for capacity to effectively implement specific tasks prior to funds being disbursed.

**Streamlining accountability mechanism**: One of the major loopholes was government’s failure to fully define and streamline roles of the different entities tasked with handling and managing COVID-19 funds. This culminated in major accountability issues. We therefore recommend that the state streamline roles to ensure accountability for money disbursed to different state entities.

**Deliberate efforts towards accountability for funds from health development partners**: From Table 3 we noted that while some effort was made in accounting for COVID-19 response funding, accountability for funds from HDPs was inadequate. We therefore recommend that the state puts in place specific accounting mechanisms tracking funds from HDPs, including their impact.
ENDNOTES

24. The Global Fund. Uganda’s Remarkable Response to...
The “Missing the Target” report series is part of Watch What Matters, a community-led monitoring and research initiative to gather data on access to, and quality of, HIV treatment globally. To learn more, visit WatchWhatMatters.org.

To download this report from the ITPC website, click here.

This publication was developed with funding and core support provided by the Robert Carr Fund.