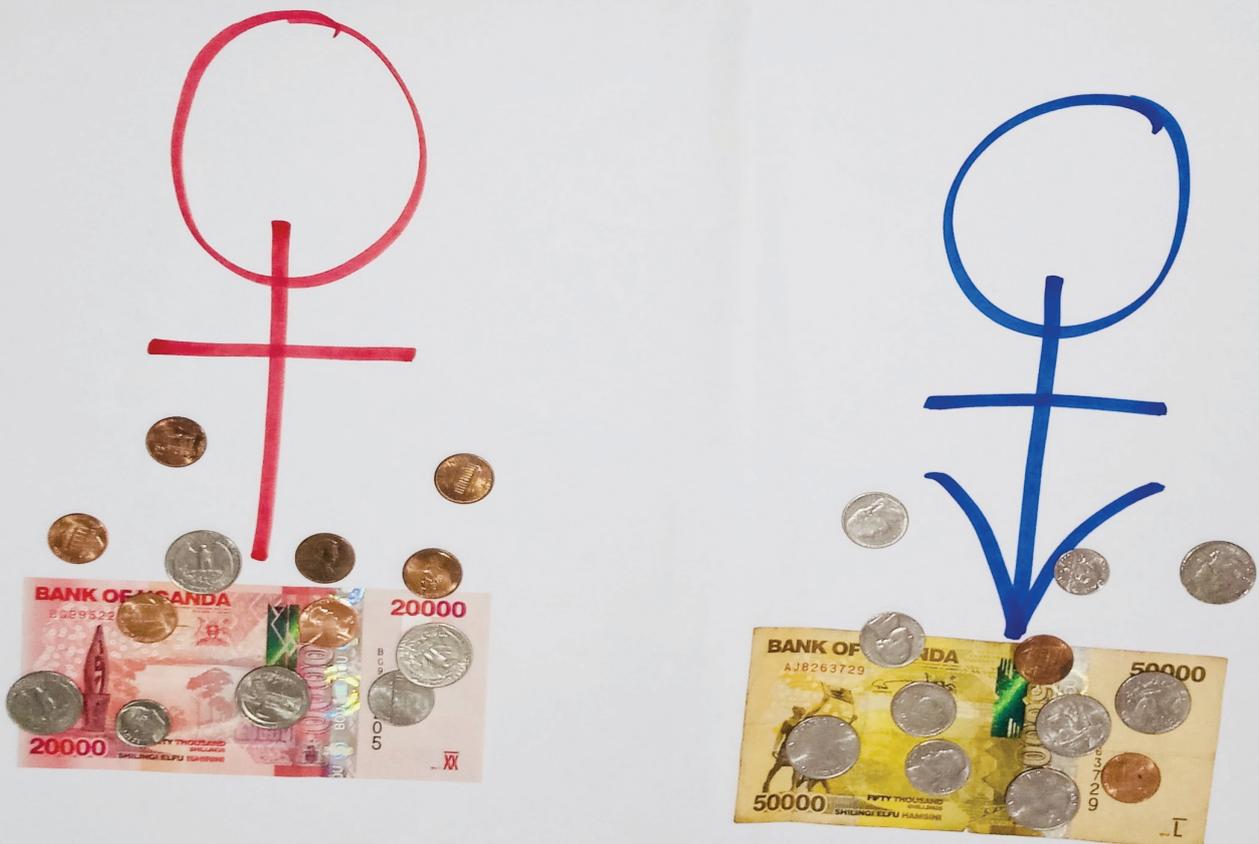




ADVOCATES COALITION FOR DEVELOPMENT AND ENVIRONMENT

REVIEW OF THE GENDER COMPLIANCE ASSESSMENT OF UGANDA'S NATIONAL BUDGET A FOCUS ON THE AGRICULTURE SECTOR



Susan Namirembe Kavuma | Florence Kuteesa | George Bogere
| Richard Ayesigwa

ACODE Policy Research Paper Series No.91, 2019

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Acronyms

ACODE	Advocates Coalition for Development and environment
BCC	Budget Call Circular
BFP	Budget Frame Work Paper
DDA	Dairy Development Authority
EOC	Equal Opportunities Commission
FOWODE	Forum for Women in Democracy
GDP	Gross Domestic Product
GEB	Gender and Equity Budgeting
GoU	Government of Uganda
GRB	Gender Responsive Budgeting
KAP	Knowledge, Attitude and Practice
KIIs	Key Informant Interviews
MAAIF	Ministry of Agriculture Animal Industry and Fisheries
MDA	Ministries, Departments and Agencies
MFPED	Ministry of Finance Planning and Economic Development
MGLSD	Ministry of Gender, Labour and Social Development
MLHUD	Ministry of Lands, Housing and Urban Development
MPS	Ministerial Policy Statements
MTEF	Medium-Term Expenditure Framework
NAADS	National Agricultural Advisory Services
NARO	National Agriculture Research Organization
NDP II	National Development Plan II
NGOs	Non-Governmental Organisations
NPA	National Planning Authority
PFMA	Public Financial Management Act
SBFPs	Sector Budget Framework Paper
SDGs	Sustainable Development Goals
UCDA	Uganda Coffee Development Authority
UNDP	United Nations Development Program

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Executive Summary

The study examined the approach used to integrate gender issues in the budgeting process in Uganda. It focused on the agriculture sector and specifically analysed the Ministerial Policy Statements (MPS) of four institutions: Ministry of Agriculture, Animal Industry and Fisheries (MAAIF); National Agricultural Advisory Services (NAADS); National Agricultural Research Organisation (NARO); and Uganda Coffee Development Authority (UCDA). The analysis obtained data from relevant documents and primary data collected from key informants in the mentioned organisations along with oversight organisations such as: the Ministry of Finance, Planning and Economic Development (MFPED); Ministry of Gender, Labour and Social Development (MGLSD) and the Equal Opportunities Commission (EOC). Specifically, the study sought to elicit stakeholder's perspectives on the gender issues in the sector, the approach used to integrate gender in the budget process, the assessment method and challenges encountered by Ministries, Departments and Agencies (MDAs) in the process of integrating gender in the budget process. A Knowledge, Attitude, and Practices (KAP) survey conducted among the respondents was to ascertain the awareness of gender issues in the sector.

In the document review, we sought to establish the integration of gender issues in the budgets of the MDAs in conformity with the guidelines of budget planning provided in the Budget Call Circular (BCC) and the assessment tool. We noted that besides the guidelines in the BCC, there were other relevant documents that guided MDAs to integrate gender in the budget process. These included the *Gender and Equity Compact for the Agriculture Sector*, and the *Gender and Equity Compendium*. Furthermore, we observed that sometimes the gender issues were not explicitly stated. For example, in the BCC for FY2018/19 the priority gender issue stated as “*unequal access to agricultural credit facilities for appropriate agro-processing*” is not gender specific. On the other hand, it is restrictive to direct gender responsive budgeting of all sector MDAs to consider only two issues. Apart from these observations, we noted that not all organisations aligned their GRB to the two-priority gender issues stipulated in the BCC.

It is commendable that the agriculture sector had a wealth of information that can guide gender responsive budgeting (GRB) embedded in the *Compact* and *Compendium*; however, these instruments need strengthening. For instance, the *Compendium* should include outcome indicators while the *Compact* should provide guidance on institutional responsibility for addressing gender inequalities in the sector. Besides, while providing guidance on institutional responsibility, it is important to recognize that some gender issues are multi-sectoral or cross-cutting and require collaboration of institutions. In addition, we noted that the structure of the Ministerial Policy Statements (MPS) is aligned to the assessment tool but also considers gender issues as cross-cutting in line with the NDP II structure. It is therefore important to

provide clarity on the approach of GRB, whether gender issues should be integrated in all MDA processes or it should be considered as a crosscutting issue and Gender Statements issued to guide GRB.

The findings from the primary data collected on the perspectives of stakeholders revealed a consensus that ownership and control of land for agricultural production is a major gender issue. The reported gender inequality is attributed to the patriarchal society that transfers ownership of land following the patrilineal lineage. Other gender concerns in the sector include: time use, access to agricultural extension services, and appropriate technologies, inadequate competencies in gender analysis, and insufficient sex disaggregated data to inform gender responsive interventions. From the KAP survey, it was clear that the respondents were aware (heard or seen) about the different documents related to integrating gender in the budget process but were not conversant with the guidelines in all the relevant documents.

The analysis of the Gender Compliance Assessment Approach revealed that most of the activities cited by the respondents were aligned to the G&E compliance cycle. The main guiding document for GRB is the Budget Call Circular that guides sectors to prepare the Budget Framework Papers (BFP) and MDAs to develop MPS that EOC assesses for Gender and Equity (E&G) compliance. It was a general view that the legal requirement for all spending agencies to obtain a certificate of gender and equity compliance before their budgets are appropriated by Parliament provides an incentive for MDAs to promote GRB. However, EOC was concerned about the limited time allocated to the assessment exercise (November – January) which is not even provided for in the annual budget calendar. This shortcoming, compounded with gaps in the competencies of members of the assessment team resulted into a weak efficacy of the assessment process.

The research team analysed the scoring method and scores awarded to MDAs on gender compliance. As provided in the EOC report for FY 2018/19, it was noted that the assessment considered four major areas: i) strategic planning of the MDAs; ii) past physical and financial planning; iii) physical and financial plans for the ensuing year, and iv) challenges experienced while integrating gender issues in the budget. It was observed that past performance - including physical, financial and programme performance carried the biggest weight (45%), followed by plans for the ensuing year (40%), and the remaining 15% shared among strategic planning (11%) and challenges (4%). Overall, the performance of the agriculture sector on gender compliance had improved over time from 49% to 63% in the last three assessments (2016/17, 2017/18 and 2018/19). With regard to the reliability (different assessors providing the same score for an MPS) of the scores, we were informed that the process had two layers of assessment as a mechanism to validate the scores. In reference to validity or legitimacy (the score awarded providing true representation of the practice on the ground) of the scores, we were told that assessors were drawn from several sectors and no one assessed their own institution. Although, we

observed that there was no evidence of information used to validate the statements in the MPS, especially, on past performance.

The respondents reported a number of challenges that hindered them from effectively integrating gender in the budget process. These included: lack of sex disaggregated data, misalignment of the various tools used in the GRB process, strict timelines of different activities, and the weak complementarity of the roles of the different institutions involved in the GRB process. In view of the challenges, the respondents expressed the need to sensitize MDAs on their GRB roles and train more gender analysis experts. The research team, in view of the findings from the study, recommends a change in institutional roles and framework, strengthening and alignment of the tools used in the GRB process, monitoring and documenting implementation of government programmes, collection, and analysis of sex-disaggregated data, increased funding, and dissemination of information and capacity building. Overall, it is critical that beneficiaries of government programmes are documented segregated by gender to identify concerns, and measure progress on addressing the respective inequalities.

1.0 INTRODUCTION

Gender inequality has increasingly become prominent in the development discourse particularly for developing countries. Gender equality and women's empowerment is goal five of the Sustainable Development Goals. It has also been declared as integral to the achievement of other SDGs. The growing interest in gender equality is due to its implications for economic development. The World Bank (2018) estimates that if gender equality in earnings is sustained, then human capital wealth could increase by 21.7% globally and total wealth by 14.0%. Gaëlle (2015) found that one standard deviation change in Multidimensional Gender Inequality Index (MGII) would increase long run per capita income by 3.4% and Human Development Index (HDI) by 4.6%. Gaëlle further argued that 10% of the long run income difference between South and East Asia and the Pacific could be accounted for by the difference in gender inequality.

Gender mainstreaming was established as a major global strategy for the promotion of gender equality in the Beijing Platform for Action, with an outcome of the Fourth United Nations World Conference on Women held in Beijing in 1995 (UN, 2002). Gender responsive budgeting is part of gender mainstreaming and seeks to ensure public expenditure contributes to advancing gender equality and women's empowerment. Introduced in Uganda in 2004, the Budget Call Circular¹ for the first time made it a requirement for Ministries, Departments and Agencies including Local Governments to address gender and equity issues in their Budget Framework Papers (BFP). The objective of gender and equity budgeting in Uganda has been to mainstream gender and equity responsive interventions into all national and sub-national policies, plans, programmes and budgets. By engaging in gender and equity budgeting, the Government seeks to ensure that public resources are used to meet the needs of the poorest and most vulnerable women and men, girls and boys equitably.

Uganda's commitment to gender equality is also demonstrated by the Constitution (1995), Equal Opportunities Act (2007), Public Finance Management Act (2015) and National Development Plan II (2015/16 to 2019/20) to mention a few. Uganda is also a signatory to international conventions that espouse gender equality such as the Convention on the Elimination of All forms for Discrimination against Women-CEDAW (1979), Beijing Platform for Action (1995), and the Sustainable Development Goals. However, despite the commitments and good intentions of the laws and policies, gender inequality remains a big challenge. Uganda was ranked 126 out of 160 countries with a Gender Inequality Index of 0.523 (UNDP, 2018).

¹ The Budget Call Circular is an instruction from the Finance ministry to institutions on what to consider while formulating their annual budget requests

Uganda, through its Public Finance Management Act (PFMA) 2015, took yet another bold step in gender mainstreaming. The Act requires the Minister of Finance to submit a national budget that complies with gender and equity requirements. Accordingly, Ministries, Departments, and Agencies (MDAs) are obliged to produce budget policy objectives and spending plans that articulate funding of interventions that would address the gender and equity issues. The planning is synchronized at all levels (national, sector and individual vote). The documents are assessed by the Equal Opportunities Commission (EOC), that advises the Minister to issue Certificates of Compliance. This action is expected to increase gender responsiveness of public expenditure in Uganda and translate into a reduction in gender inequality.

The Center for Budget and Economic Governance (CBEG) at ACODE undertook a study to review the approach used by the EOC to assess compliance of Ministries, Departments and Agencies (MDAs) with gender and equity requirements. The study aims to: (i) document the existing gender budgeting process, including stakeholders' perspectives on the gender responsiveness of the decision-making process. (ii) enlist the perspectives and experiences of actors involved in both the budgeting process and gender compliance assessment. (iii) assess the efficacy of the approach and tools used in light of the normative gender analysis tools and approaches. (iv) examine the implications of the scores on the assessment for gender outcomes of public expenditure.

The study focused on budgetary decision-making in Uganda's agriculture sector at the national level. Gender equality is critical in the sector because it is the biggest employer and main source of livelihoods for the largest populace. According to the NDPII, the sector comprising agriculture, forestry and fisheries employed about 72% of the labor force. The estimate is that women comprise 77% of that labour force (UNDP, 2015). In terms of Gross Domestic Product (GDP), the sector contributed 24.9% for FY 2016/17 (UBOS, 2017). Therefore reducing gender inequality in agriculture would affect a big proportion of the population and directly contribute to the realization of inclusive growth compared to other sectors. A study by the World Bank (2015) estimates that, closing Uganda's gender gap in agricultural productivity could potentially increase agriculture GDP by United States Dollars (USD) 58 million and overall GDP by USD 67 million annually. The World Development Indicators (WDI) put Uganda's GDP for 2017 at USD 25.9 billion and GDP per capita at USD 666.7 for the same year.

This study was part of a larger research project titled 'Gender Responsive Budgeting in Africa: An Action Learning Project in Senegal and Uganda.' The project was an integrative and holistic capacity development undertaking accomplished through an action learning process in both countries. This study focused on Uganda and conducted a gender analysis of budget structures and processes at national government level. The study reviewed the gender compliance process of Uganda's national budget focusing on the agriculture sector. In particular, the study considered

four institutions in the agriculture sector namely: the Ministry of Agriculture, Animal Industry and Fisheries (MAAIF); the National Agricultural Advisory Services (NAADS); the National Agriculture Research Organization (NARO) and the Uganda Coffee Development Authority (UCDA).

The report is divided into five sections. The next section focuses on the context which broadly describes the performance of the agriculture sector, provides sector gender issues, outlines the evolution of gender responsive budgeting (GRB) and its legal, policy and institutional framework. Section three presents the methodology used to undertake the study. Section four discusses the study findings and section five provides the conclusion and recommendations drawn from the study.

2.0 CONTEXT

2.1 Overview of Uganda's Agriculture Sector Performance

While the share of agriculture in Uganda's GDP is reducing, the sector remains the backbone of the economy. The National Development Plan II (NDPII) identifies it as one of the eight primary growth sectors of the economy. The development objective of the sector is to ensure sustainable and market-oriented production, food security and household incomes in the country. It is comprised of three sub-sectors, namely crop, animal and fisheries resources. In terms of performance, the sector in FY 2016/17 grew by 1.6% compared to 5.7% and 3.3% growth of services and industry sectors respectively. Overall, the sector contributed 24.9% of GDP compared to 23.7% of FY 2015/16 (UBOS, 2017).

There is concern that productivity in the sector remains low. The World Bank (2018) observes that while the number of people employed in agriculture has increased, labour productivity remains lower than in the rest of the sectors. The NDPII identifies the critical issues for the sector, including: ineffective extension services; low absorption of modern technology; high cost of inputs; increased adulteration and limited availability of key agricultural inputs; pre- and post-harvest crop losses, heavy livestock losses to diseases and pests; low and declining soil fertility; inadequate physical and marketing infrastructure, land tenure and access to farmland; insufficient water storage infrastructure, standards, food safety and quality assurance; and inadequate meteorological services.

2.2 Gender Issues in the Agriculture Sector

There is vast evidence that gender inequality issues are widespread in Uganda's agriculture sector. Women's productivity in agriculture still lags significantly behind men's (World Bank, 2014). Ali et al. (2015) found that the land productivity of female-managed plots was about 30% lower than for men within the same household. Male-managed plots were on average 60% larger and 11% more likely to be with cash crops planted. He also revealed that while the use of improved seeds and chemicals was generally low in Uganda, both use and applied quantities were lower on female-managed plots than the overall national average.

The NDP II acknowledges gender inequalities pertaining to Uganda's agriculture sector including the limited control of outputs from agriculture by women and less productivity of plots managed by women compared to those managed by males or jointly by other family members. The UNDP in its Uganda Country Gender Assessment (2015) also stated several factors that perpetrated gender-based

inequalities, to include: limited access and control over land, smaller size plots owned by women, differences in labour burdens between men and women, less access to inputs, technology, market information, and marketing networks. The report partly attributes the persistence of gender inequalities to the assessment of gender mainstreaming without clear indicators and adequate gender disaggregated data.

Therefore, addressing these gender inequalities in the sector requires allocation of resources within the budget to implement appropriate interventions that deal with the issues. This can only be achieved through a gender responsive budget.

2.3 Legal, Policy and Institutional Framework for Gender Budgeting

2.3.1 Legal Framework

Internationally, Uganda subscribes to international and regional treaties, such as (i) Convention on Elimination of all forms of Discrimination against “Enhancing National Development through Equity and Inclusion Women, 1979 ratified 1985, (ii) The Beijing Platform of Action 1995, (iii) the 2030 Agenda for Sustainable Development and UN Sustainable Development Goals, (iv) African Union Agenda 2063 and regional Economic Blocs: East African Community (EAC) Equity Bill 2015, and COMESA Gender Policy. The treaties have influenced the objectives and principles for the legal and policy framework for gender mainstreaming and budgeting in Uganda as discussed in the subsequent sections.

Nationally, Gender and Equity Budgeting (GEB) was strengthened by the enactment of the Public Finance Management Act (PFMA) in 2015 that enforces gender and equity compliance of the National Budget. The main objective, has since, been to ensure that financial resources are allocated to priority interventions that would promote gender equality in all sectors and programs. The PFMA (2015) articulates provisions that relate to the enforcement of the Gender and Equity Compliance stipulated in Section 9 (6) (a) and (b)², Section 13 (11) (e) (i)³ and (ii) and Section 13 (15) (g) (i) & (ii)⁴.

² States that, the Minister shall, in consultation with the Equal Opportunities Commission, issue a certificate, certifying that the Budget Framework Paper (BFP) is gender and equity responsive; and specifying measures taken to equalize opportunities for women, men, persons with disabilities and other marginalised groups.

³ States that a certificate shall be issued by the Minister responsible for Finance in consultation with the Equal Opportunities Commission certifying that the budget is gender and equity responsive; and specifying the measures taken to equalize opportunities for men, women, persons with disabilities and other marginalised groups.

⁴ States that a certificate shall be issued by the Minister responsible for Finance in consultation with the Equal Opportunities Commission; (i) certifying that the policy statement is gender and equity responsive; and (ii) specifying measures taken to equalize opportunities for men, women, persons with disabilities and other marginalised groups.

2.3.2 Policy Framework

The Government of Uganda (GoU) has made significant strides in mainstreaming gender in formulation, appraisal, implementation, and monitoring of policies and programs. The Uganda Gender Policy (UGP) 2007, provides the framework for promoting gender mainstreaming, including areas to be prioritized during gender budgeting. It stipulates the principles and objectives for mainstreaming gender issues in the national development planning processes. In addition, the National Equal Opportunities Policy enacted in 2006 emphasizes promotion of equal opportunities by addressing all forms of discrimination based on gender, race, religion and region. The UGP (2007) led to the formulation of specific gender policies and strategies including: the National Strategy for Girls' Education (NSGE) in Uganda (2014 – 2019); Water and Sanitation Gender Strategy (2018-2022) and the Draft National Gender Strategy for Implementation of the National Land Policy (2016).⁵

In addition, Participatory Gender Assessments (PGA) of sectors were introduced in 2012 and have since, been instrumental in influencing gender sensitive policy dialogues, prioritization and the annual budget decisions within sectors and spending agencies. Where PGAs have been conducted, they have promoted collective responsibility in the identification of gender issues; building ownership and consensus on gender equality initiatives⁶; pursuant of gender responsive policies and strategies, and systematic tracking of progress of gender mainstreaming in respective sectors. A few ministries namely; Ministry of Health (MoH); Ministry of Education and Sports (MoES); Ministry of Agriculture; Animal Industry and Fisheries (MAAIF); Ministry of Lands, Housing and Urban Development have conducted and published PGA reports for their sectors. Furthermore, Ministry of Local Government working closely with Office of the Prime Minister have adopted gender responsive guidelines for assessing the performance of local governments and produced the recent Local Government Performance Assessment Report 2017/18⁷.

Furthermore, the National Development Plan II (2015/16-2020/21) as earlier indicated (and the medium -term Social Development Sector Strategic Investment Plan (SDI) elaborates the national gender policy objectives, strategies and priority interventions required to reduce gender inequality. Both policy documents provide guidance on mainstreaming gender in the medium-term sector strategic plans and local government development plans. More so, the National Priority Gender Equality Indicators (NPGEI), launched in 2016 help government to track progress towards achieving gender equality and empowerment of all women and girls.

⁵ Ministry of Lands, Housing and Urban Development 2016: Draft Gender Strategy for Land for the Implementation of National Land Policy, August 2016.

⁶ UNDP (2017) - Our Gender Journey in Uganda.

⁷ Republic of Uganda 2018 : Local Government Performance Assessment, 2017/18 Synthesis Report, Funded by DFID-BSI

2.3.3 Institutional Framework

Over the last three decades, Uganda has established the institutional framework to spearhead and provide oversight over public service reforms. The mechanisms are always anchored in a set of partnership principles, first published in 2001⁸. The principles⁹ have been instrumental in providing the institutional roles and coordination arrangements to mainstream gender into various aspects of decision-making that include policy formulation and implementation, public financing, statistical production, and to some extent, performance management systems. The key institutions that have included a gender and equity tasks force are, MFPED, MGLSD, EOC, Parliament and Non-state actors. The framework intended to promote collective responsibility and a transparent framework through which the GoU manages its engagement with development partners and other non-state actors in pursuing national development initiatives.

Ministry of Finance, Planning and Economic Development (MFPED)

The MFPED mandate is to ensure efficient allocation and use of public resources to foster inclusive and sustainable economic growth and development. In the recent past, MFPED has put more emphasis on addressing the underlying constraints that impede achievements of Sustainable Development Goals (SDGs). By virtue of its mandate, the Ministry is responsible for the coordination of the national budgeting process. The annual process provides platforms to build consensus on the budget policy priorities, resource allocation decision at various levels, sector, lower governments, and MDAs, consolidated into a national budget framework paper, and annual budget estimates. Accordingly, the ministry is responsible for mainstreaming all national priorities, including gender needs into the decision-making process. Within that context, MFPED performs an oversight function of promoting gender and equity compliant budgets from all spending government MDAs. The MFPED working closely with MGLSD issues guidelines for integrating gender and equity in budget proposals (policy prioritization, and resource allocation) at sector and vote levels.

Specifically, MFPED issues gender and equity guidelines as part of the First Budget Call Circular to help the sector review the sectoral budget performance and build consensus on expenditure plans for the future or medium-term plans around October and November every year. The process, coordinated by sector working groups that bring together MDAs with shared vision, and representatives of donors and non-state actors. The outcomes are reflected in Sector Budget Framework Paper (SBFPs) that serves as a policy document containing an overview of the sector mission, and strategic objectives. An overview of the current budget performance, measures to

⁸ Republic of Uganda, 2011: Uganda Partnership Policy- Implementing the National Development Plan, (2010/11-2014/15). June 2011.

⁹ Principles have included strong political and technical leadership, shared strategic and pragmatic vision, nationally owned and country driven processes; building on existing knowledge, expertise and capacity; building on existing processes and strategies; and ensuring the widest possible participation and consultation and build mechanisms for monitoring, follow-up, evaluation and feedback.

address the challenges to attainment of desired goals. The SBFPs also provides an indication of medium-term policy goals, targets spending priorities, as well as resource allocations for the medium-term and ensuing fiscal years. The MFPED receives the SBFPs and, in consultations with sectors, reviews them to ensure compliance and consistence with national priorities. The approved SBFPs are thereafter consolidated into a national BFP for submission to Cabinet and Parliament for review and further guidance every February.

Upon receipt of the policy guidance from Parliament, the MFPED prepares the annual budget strategy and issues the 2nd Budget Call Circular to guide the MDAs in construct and submit their program budget estimates for the ensuing FY which would later be consolidated into the national annual budget estimates. The budget estimates provide a basis for formulation of a Ministerial Policy Statement (MPS) tabled by the line Minister to explain their Vote estimates as submitted with in the annual national budget.

At both points of reviewing the SBFP and MPS, the MFPED works closely with the EOC to issue the Gender and Equity Certificates to MDAs that have demonstrated Gender & Equity (GE) Compliance. Furthermore, the MFPED serves as a secretariat to the National Gender and Equity Budgeting Task Force set up as a government-led platform responsible for operationalization of the GE Compliance of the Budget as enshrined within the PFM Act, 2015. Its main activities include: (i) fostering ownership and leadership for GEB, and (ii) design and delivery of the capacity-building program for GEB. The Task Force, chaired by Director Budget in MPED, constitutes membership from various state institutions and non-state actors.

The MFPED has since, embarked on an intensive gender and equity budgeting (GEB) capacity building programs for gender focal persons, planners and budget officers from various sectors and spending ministries. Gender and equity responsive planning and budgeting guidelines have been developed and circulated at all implementation levels. In addition, special training programs were conducted, targeting the Parliamentary Budget Office and Sectoral Committees to enhance both awareness on gender issues and acquisition of gender analytical skills required to foster gender responsive legislative budget oversight¹⁰. In addition, Government launched program-based budgeting and the National Priority Gender Equality Indicators (NPGEI)¹¹ in 2016 to localize the 2030 Agenda for Sustainable Development and help MDAs track progress on SDG 5: *“Achieve Gender Equality and empower all women and girls, as well as other targets across all other SDGs”* under the respective annual budget programs.

¹⁰ Equal Opportunities Commission 2018: Assessment Report On Compliance Of Ministerial Policy Statements With Gender And Equity Requirements, Financial Year 2018/2019. Section on Background to Gender and Equity Budgeting, Pages 1-2.

¹¹ Republic of Uganda 2016: National Priority Gender Equality Indicators- Illuminating the path towards Gender Equality in Uganda. November 2016. Uganda Bureau of Statistics.

Ministry of Gender, Labour and Social Development (MGLSD)

MGLSD coordinates efforts to mainstream gender in government MDAs. It specifically undertakes the following activities: (i) playing an advocacy role to foster positive attitudinal and behavioural changes necessary for the establishment and maintenance of gender equity. (ii) building capacity across the civil service for identification, analysis, and implementation of gender responsive policies and interventions. (iii) provision of technical guidance and mentoring support aimed at mainstreaming gender into development planning, budgeting and accountability for public expenditure and, (iv) coordination of the collection, analysis and dissemination of gender disaggregated data to influence policy and budgetary decisions.

Sector Ministries and Local Governments

Line ministries and Local Governments are responsible for mainstreaming gender issues in their respective policies, plans and annual budgets. With respect to the annual budget process, the ministries are responsible for producing gender responsive Budget Framework Papers and Ministerial Policy Statements that articulate gender responsive interventions within the annual budget and Medium Term Expenditure Framework (MTEF). They are also mandated to monitor and report the impact of public expenditure on gender inequality in the sectors. Accordingly, most MDAs and Local Governments have established Gender Committees that constitute heads of technical departments to spearhead mainstreaming gender in the respective missions. The Committees, supported by Gender Units or gender focal persons, are guided by the scope of gender issues and availability of funding. In addition, since 2012, MDAs have intensified the Participatory Gender Assessments (PGA) to foster a collective responsibility for gender responsive planning, budgeting and oversight.

Equal Opportunities Commission (EOC)

The Equal Opportunities Commission is mandated under section 14 of the EOC Act (2007) to ensure that activities of government institutions at all levels are compliant with equal opportunities and affirmative action in favour of marginalized groups. Thus, the Equal Opportunity Commission coordinates the gender and equity compliance assessment of the budget documents. To further enhance gender and equity compliance of the national budget, EOC, in collaboration with other actors like donors and government departments, has developed gender and equity compliance tools to assist MDAs to undertake gender and equity responsive budgetary decisions. The tools include: (i) Gender and Equity Planning and Budgeting Guidelines for Sectors, Ministries, Departments and Agencies, and, (ii) Gender and Equity Compacts plus a Compendium on Gender and Equity aligned with Uganda's National Development Plan II (2015/2016-2019/2020). These articulate specific gender and equity issues, possible interventions, out puts and outcome for the sectors. In addition, the EOC has formulated an assessment framework for evaluating the gender and equity

compliance of Sector Budget Framework Papers, Ministerial Policy Statements, and Local Government Budgets during the annual budget process.

Parliamentary Oversight

The Parliament of the Republic of Uganda has the mandate to debate, enact and provide oversight over a gender and equity responsive National Budget as prescribed in the PFM Act (2015). The oversight role is undertaken by the standing committee on budget and 10 sessional committees¹² - all of which are responsible for examining Government recurrent and capital budget estimates relating to their specific ministries, and reporting to the Budget Committee. All chairpersons of both Standing and Sessional Committees are ex-officio members of the Budget Committee that consolidates all recommendations into one position paper for the general debate in the House. Accordingly, each of the committees has to scrutinize the Budget Framework Papers and Ministerial Budget Statements to examine the extent to which the respective sector or institution submission comply with gender and equity and provide suggestion to strengthen the gender responsiveness of budgetary allocations, as may be deemed appropriate. In addition, the legislators using various platforms, such as the Uganda Women Parliamentarian Association, advocate for gender responsive legal instruments and their enforcement.

Non-state actors

Civil Society Organizations, with a shared vision of addressing the gender inequalities in development, have been instrumental in undertaking gender-disaggregated research on access to and efficiency of public services and advocating for policies, measures, and programs that address gender issues in various sectors. With respect to the agriculture sector, for the past decade or so, several NGOs have examined the gender responsiveness in the agricultural extension service, identified issues of gender inequality and advocated for mainstreaming gender in the design and delivery of agriculture advisory services and provision of support. The gender advocacy campaign has been led by non-state actors like Council for Economic Empowerment of Women, ACODE, ACCORD, FOWODE plus a network of other NGO operating under the umbrella of Civil Society Budget Advocacy Group (CSBAG). They have also undertaken several interventions like: (i) seminars to increase awareness of gender issues in the agriculture sector among citizen, councilors, politician and government officials; (ii) conducted training to enhance skills for gender analytical competence as well as gender-responsive planning and budgeting within central and local governments, media and fellow CSOs. Furthermore, representatives of select NGOs, upon invitation, have joined the GE Assessors' team to help review the extent of GE compliance of BFPs and MPS.

¹² Committees on Agriculture, Animal Husbandry and Fisheries; Public Service and Local Government; Legal and Parliamentary Affairs; Presidential Affairs; Foreign Affairs; Social Services; Finance, Planning and Economic Development; Gender, Labour and Social Development; Physical Infrastructure; Defence and Internal Affairs; Information and Communication Technology as well as Natural Resources.

The Academia¹³, working closely with MFPED, MGLSD and other non-state actors, have undertaken several initiatives to promote gender mainstreaming in development, which include: (i) generation of graduates who are gender experts (ii) design and delivery of training programs on concepts and practices on gender and development (iii) conducting sex and gender-disaggregated research on various issues of gender inequality, and (iv) formulation of gender guidelines, compact and compendiums. Select development partners¹⁴ have provided substantial technical and financial support that have enabled the following undertakings: (i) establishment of the gender responsive legal, policy and institutional framework, (ii) building capacity for mainstreaming gender in planning and budgeting targeted at both state and non-state actors, and (iii) production and publication of gender mainstreaming tools and manuals.

2.4 Steps for Integrating Gender in the Annual Budget

The GoU has adopted an integration of gender approach into all stages of the existing budget cycle as articulated in Box 1. Therefore, the annual budget process provides a consultative framework to design and approve gender-responsive policies for both revenue mobilization and expenditure. The consultative framework is a useful forum to allow review of the macro-fiscal policies, such as tax measures and borrowing strategy, to understand the potential implications for gender equality. However, government has registered minimal efforts in analyzing annual tax proposals to understand their impact - intended and unintended - on gender equality goals. On the contrary, significant initiatives undertaken to promote gender responsive expenditure decisions that is the focus of our study.

As indicated in sub-section 2.4.3, the first Budget Call Circular issued by MFPED provides clear key policy and administrative guidelines to direct the budget preparation process, including specific instructions on how to incorporate the gender perspective into the annual budgetary decision-making. Examples of such Instructions attached as Appendix 2: *Guidelines for Addressing Gender and Equity Issues in the Budget Framework Paper* for the preparation of the 2018/19 Budget¹⁵. The objective of the Annex is multi-fold: (i) explanation of the concepts and practices of gender responsive budgeting; (ii) stating the priority gender and equity issues identified in NDPII for the sectors to address, and (iii) outlining the steps and tasks aimed at a systematic embedding of gender perspective in all budgetary decision-making.

¹³ In particular, the Department of Gender and Women Studies at Makerere

¹⁴ The major donors have included: (i) Department for International Development (DFID), (ii) European Cooperation, and (iii) UNWOMEN

¹⁵ Ministry of Finance, Planning and Economic development, 2017): First Budget Call Circular (1st BCC) on Preparation of the Budget Framework Papers (NFPs) and Preliminary Budget Estimates for Fiscal Year 2018/19. September 2017.

Upon receipt of the first BCC, all MDAs and Local Governments are encouraged to use the existing analytical processes and tasks for the annual budget preparation to identify gender issues and building consensus on interventions that should culminate into a *Gender and Equity Aware Statement* captured in the Sector Budget Framework Paper. The envisaged steps and tasks summarized in the Box 1.

Box 1: Major Steps for Integration of Gender into Budgetary Decision-Making

Step 1: *Review of Sector Policy and Strategic Objectives* - involves an examination of sector policies and strategies to either reconfirm articulation of gender issues and respective strategic objectives and/or reformulate the strategy to capture and address emerging gender issues.

Step 2: *Review of Past Budget Performance against previous Set Targets* – to determine the extent to which the previous budget has addressed the different needs and interest of both men and women. This involves an examination of the actual expenditures, interventions (activities) and physical outputs against the gender sensitive targets set for the previous budget; identify the positive developments, challenges and identification of mitigations measures to enhance gender equality in service delivery.

Step 3: *Formulation of planned sector interventions for the ensuing year and outer years (medium-term)*. This constitutes identification of the planned gender specific outputs and respective interventions to ensure gender equitable public service delivery or gender equity in development by Votes or MDA.

Step 4: *Costing of Gender specific intervention and Resource (Budget) Allocation* - Costing of the agreed gender sensitive interventions which could be mainstreamed or affirmative, for the ensuing year and medium-term plus determination of the resource allocation which is constrained with entire resources (expenditure ceilings) earmarked for a sector or a Vote or MDA.

Step 5: *Articulation of Sector Potential Challenge for the Medium-Term*: The process aims at identifying sector challenges to realization of annual and medium-term goals and targets – which should also capture specific issues that may undermine achieving gender equality. In addition, the MDA should determine and cost the gender specific solutions or complementary actions that would address the issues; indicate responsible agencies; and submit an indicative additional funding beyond the estimated resource envelope set for the sector or Votes.

Step 6: *Formulation of a Gender and Equity Aware Statement* to provide the following: (i) gender issues in a sector and justification (ii) proposed priority interventions to address them (iii) expected outcomes in terms of contribution to sector policy objectives or goals with their respective performance indicators (iv) planned annual outputs or targets with performance indicators and (v) indicative budget allocations for the required interventions for the ensuing year and medium-term.

Step 7: *Integration of gender objectives into the Program Budgets for each MDA or Vote* undertaken in March after the approval of the BFP by Parliament. Each individual vote is expected to articulate the priority gender objectives, outcomes, targets as well as performance indicators, gender specific interventions (as deemed necessary) for the appropriate program and provide proposed funding estimates. Such information is captured in the Ministerial Policy Statement and Annual Budget Estimates.

Source: Ministry of Finance, Planning and Economic development, (2017): *First Budget Call Circular (first BCC) for Fiscal Year 2018/19*. September 2017.

2.5 Gender and Equity Compliance Assessment Tools and Procedures

To enhance gender and equity compliance of the national budget, EOC, in collaboration with other actors like donors and government departments, developed gender and equity compliance tools to assist MDAs to undertake gender and equity responsive budgetary decisions. The tools include: (i) Gender and Equity Planning and Budgeting Guidelines for Sectors and MDAs outlined in the budget call circular of the MFPED; (ii) Gender and Equity Compacts ; (iii) the Compendium on Gender and Equity and; (iv) Gender and equity statement aligned with Uganda's National Development Plan II (2015/2016-2019/20120) that provides guidance on specific gender and equity issues, possible interventions, out puts and outcome for the sectors.

The Commission's assessment cycle for every Financial Year starts in July and ends in June - the last month of the Financial Year. The main objective has been to establish the level of compliance of the Votes with gender and equity requirements for each financial year. The Commission uses the Gender and Equity Assessment tools to examine the level of compliance of sector BFPs, MPS and the Local Government, and submits advice to inform issue of the Gender and Equity compliance certificates by the MFPED to government MDAs that score at least 50%.

Box 2: Gender and Equity Compliance Cycle

July-September: *Reflection on sector compliance with gender and equity for the concluded Financial Year undertaken by EOC.*

August to October: Capacity building of Ministries, Departments, Agencies and Local Governments to enhance their ability to mainstream gender and equity issues in the forthcoming annual budget undertaken by the Commission in collaboration with other actors.

October and November: Reorientation of the gender and equity assessors and review of the assessment framework that examine the level of gender and equity responsiveness of both the central and local government.

November to December: Assessment of the sector **Budget Framework Papers** for compliance with Gender and Equity guidelines and submission of assessment findings to the Minister Responsible.

Early January: Submission of the Assessment Report by MFPED to committee of Parliament that vets the submitted budgets. The Parliament of the Republic of Uganda has the mandate to debate, enact and provide oversight over a gender and equity responsive National Budget as prescribed in PFM Act, 2015. The relevant Parliamentary committee scrutinizes the Budget Framework Papers and Ministerial Budget Statements to ensure that they are gender and equity compliant. In addition, the legislators using various platforms, such as the Uganda Women Parliamentarian Association, advocate for gender responsive legal instruments and their enforcement.

End of January-February: Consultations with Sectors whose Budget Framework Papers were none compliant, to identify the gaps to be addressed. The sectors review and submit a revised version of the BFP for further scrutiny and issuance of the Certificate of compliance as deemed appropriate.

March-April: Assessment of Ministerial Policy Statements compliance with Gender and Equity.

May: Receipt and assessment of the gender and equity assessment of the National Budget by EOC

Source: Equal Opportunities Commission: Assessment Report on Compliance of Ministerial Policy Statements with Gender And Equity Requirements, Financial Year 2018/2019

Conclusion

The GoU has put in place the requisite legal, policy and procedural framework for gender mainstreaming with satisfactory progress in gender-responsive planning and budgeting to ensure that fiscal resources are allocated in a way that impact women and men equitably and ultimately address the gender inequalities in development. However, it has increasingly become clear that the commitments to gender responsive budgeting has not translated into robust mechanisms that promote funding of relevant interventions in the annual budget on a sustained basis. In addition, the existing evidence reveal inadequate oversight mechanism required to track the impact of public expenditure on gender equality, especially at local government level (UNDP, 2018). The National Development Plan II (2015/16-2019/20) underscores gender inequality as one of the constraints to Uganda's economic progress. Gender disparities remain in access and control of productive resources such as land and credit in the agriculture sector. Furthermore, the EOC acknowledges improvement in the G&E compliance of government MDAs over the three-year period (2016/17, 2017/18 and 2018/19) but demonstrate that enforcement of the legal provision for gender compliant budgets remains weak. EOC has listed the major challenges to include limited understanding of G&E compliant budget, capacity gaps for gender analysis and uncoordinated actions by MDAs in the enforcement of gender responsive budgeting (EOC Assessment Report, 2017).

3.0 METHODOLOGY

3.1 Sample Selection

The study focused on the agriculture sector which has seven votes, at the centre, including: Ministry of Agriculture, Animal Industry and Fisheries (MAAIF); National Agricultural Advisory Services (NAADS); National Agricultural Research Organisation (NARO); Uganda Coffee Development Authority (UCDA); Dairy Development Authority (DDA); Uganda Cotton Development Organization (UCDO) and National Animal Genetic Resource Centre. Due to resource constraints, we could not cover all the institutions. Our selection of the sample was purposive based on the role of the institution in the sector such as MAAIF as the coordinating organization, NAADS that receives the highest proportion of the funds allocated to the sector, NARO representing a research institution and two commodity-based institutions; UCDA and DDA. The selection of institutions resulted in a total sample of five institutions out of the seven votes in the sector. In addition, the study included stakeholders from oversight institutions such as the Ministry of Finance, Planning and Economic Development (MFPED) as an institution that coordinates the budget process and provides guidelines to spending institutions to integrate gender in their budgets. The Ministry of Gender, Labour and Social Development (MGLSD) and the Equal Opportunities Commission (EOC) were included in the study because of their role in gender mainstreaming and gender responsive budgeting respectively. In total, the study involved eight institutions, although there was non-response from DDA, which we believe did not bias the results. In all the MDAs mentioned, the study held interviews with staff in senior positions; however, due to the confidentiality close, identity of the respondents is concealed while reporting their views.

3.2 Data Collection Methods

The study used qualitative methods to collect primary and secondary data. Specifically, the study conducted an in-depth analysis of relevant documents such as the budget call circulars, ministerial policy statements for institutions in the agriculture sector, the Equal Opportunities Commission (EOC) report for 2018/2019, *Gender and Equity Compact for the Agriculture Sector and Gender and Equity Compendium* and the assessment tool for MPS. The primary data was collected using Key Informant Interviews (KIIs) targeting key stakeholders from the selected institutions. In addition, the study designed and administered a Knowledge, Attitudes and Practice (KAPs) survey to all respondents. In total, we conducted 12 KIIs and 12 KAPs. The interviews were conducted between 17th September and 10th October 2018.

3.3 Data Management

The notes from the KIIs were transcribed, coded in themes aligned to the objectives of the study and analysed in Atlas.ti. The information obtained from KAPs was entered using the EpiData software and analysed in SPSS.

3.4 Document Review

The research team conducted extensive document review of relevant documents used by the two coordinating institutions (MFPED and EOC). In particular, we analysed documents such as the Ministerial Policy Statements (MPS) for institutions in the agriculture sector, the National Development Plan II, Budget Call Circular for 2018/2019, the assessment tools such as the assessment tool for MPS, the *Compact* for agriculture and the *Compendium*. The findings of our document review are presented in section 4, sub-sections 4.4 and 4.5.

3.5 Limitations of the Study

The study focused on only the agriculture sector among 18 sectors (EOC report, 2018). First, although the choice of the agriculture sector informed by its role in Uganda's economic development process – its dominance in the labour market and export sector, the study would have benefited from assessing gender and equity compliance of more sectors. Second, the unavailability of some of the assessors for interviews, limited our findings on the perspectives of the assessors on the gender and equity compliance process.

4.0 FINDINGS

This section presents findings from the interviews conducted with key informants, the knowledge, attitudes and practices (KAP) survey and document review.

4.1 Gender Concerns in the Agriculture Sector

The study findings reveal a consensus that ownership and control of land for agricultural production is a major gender issue. The respondents noted that Uganda has a patriarchal society that transfers ownership of land through the patrilineal lineage. This means that women do not have exclusive rights to land ownership, which results in less control over the use of the land and using it as collateral to access bank loans. Another reported gender issue is women's involvement in care work. In particular, women spend a lot of time doing household chores which reduces the time they spend doing production work and yet they are not paid for it.

Furthermore, respondents noted that women, particularly in female-headed households have limited access to agricultural extension services and appropriate technologies. The respondents revealed that there is gender imbalance in the recruitment of extension workers, which causes some spouses to be concerned about the interaction of their wives with male agricultural extension workers. Women continue to use rudimentary tools in farming activities such as the hand hoe that lowers their level of production and productivity. Another issue of concern was the limited control over the proceeds from the sale of agricultural products, which to some extent prevent reinvestment to enhance better performance within the sector.

Finally, the respondents reported a lack of relevant and reliable sex disaggregated data to inform the design of the interventions to address gender inequality in the sector. On the one hand, there are no earmarked funds allocated to collect the required data on a regular basis. In addition, majority of the technical staff in the institutions do not have adequate competencies in gender analysis required to undertake appropriate gender responsive budgeting. The staff need training and mentoring. Specifically, the training should also target gender focal persons from every government MDA that has a vote. The training will enhance gender mainstreaming and monitoring gender related programmes as well as documenting the beneficiaries of government programmes.

4.2 Awareness of Gender Issues

The study administered a Knowledge, Attitudes and Practices (KAP) survey and the questions provided in the Appendix 1. Overall, the study had an almost gender-balanced sample (females - 54%, males - 46%) with 13 respondents. Most of the respondents could rightly conceptualise gender inequality issues such as the

definition of gender inequality. There was consensus that gender inequality is a critical issue in the agriculture sector and all respondents agreed that men and women have different needs in the agriculture sector. The KAP survey sought to find out whether the respondents were aware of the relevant policy documents and tools used in the G&E assessment. It was encouraging to note that all respondents were aware of the National Gender Policy. Slightly more than a half of the respondents (54%) indicated that they are aware of the *Gender and Equity Compact for the Agriculture Sector* and about 7 out of every ten (69%) of the respondents were aware of the *Gender and Equity Compendium*. On the other hand, slightly less than a half of the respondents (46%) were aware of the gender budgeting guidelines in the Compact for Agriculture. This finding was surprising considering the fact that the BCC is the major instrument guiding the budget process.

Overall, the respondents were aware of the provisions for gender and equity in the Public Finance and Management Act (2015) as well as the assessment tool used to assess the gender and equity compliance of MPS. As regards the practices, a majority (85%) indicated that they use sex-disaggregated data to integrate gender in the budgeting process. Other practices included monitoring and documenting the implementation of gender specific interventions as well as being able to identify the beneficiaries of their programmes by gender. About 69% of the respondents agreed that staff in their institutions is aware of gender and equity issues in the agriculture sector. It was encouraging to note that 92% of the respondents indicated that they had received training in gender analysis and all respondents agreed that the gender and equity assessment by EOC has promoted gender responsiveness in the budgeting process.

4.3 Integrating Gender in MDA Budgets

This sub-section analyses the roles of the different institutions in promoting GRB in the sector. It also examines the relevance of the G&E compliance approach in anchoring GRB in Uganda. The section also provides information on the availability and reliability of sex disaggregated data.

4.3.1 Perceptions on Key Institutional Roles

Effective enforcement of the legal provision for gender compliant budget will depend on the efficacy in the execution of institutional roles of key stakeholders, as described in section 2.4.3. This study elicited the perspective of stakeholders on their roles in integrating gender in their budgets. The respondents narrated the steps adopted in the integration of gender in the annual budget and shared their views or experiences regarding the success stories and challenges. In addition, the respondents provided information on the support accorded to spending agencies during the annual budget process and indicated measures or actions undertaken to monitor gender responsiveness.

The respondent from MFPED alluded to the fact that they play a lead role in promoting gender responsive budgeting in the country. The Ministry chairs the Gender and Equity (GE) Task Force but said, the ministry was not responsible for enforcing G&E compliance standards. MFPED explained that they do not have the capacity to ensure that all critical issues that are crosscutting¹⁶ and gender inclusive are adequately mainstreamed in the budget. More so, they stated the fundamental role of MFPED, which is to mobilize and allocate resources to priority gender sensitive areas including agriculture as captured below:

“... It is the role of the MFPED to mobilize resources and so I think it is our role to mobilize resources and allocate them to the institutions that have to implement public programs including, of course, the gender responsive programs”. **KII- MFPED**

“MFPED developed the gender and equity budgeting manual. This was widely distributed through the BCC and workshops to create awareness on the gender equity needs and guide on mainstreaming. The Ministry has also been providing regular support to the sector to build capacity of gender focal persons. The focal persons are expected to build capacity of other stakeholders within the sector. There is a section in the BCC devoted to communicating gender and equity budgeting guidelines to the MDAs”. **KII-MFPED**

“The guides have not in any way helped ensure that the MDAs actually budget for critical gender issues. On the other hand, we have not fully exercised the budget challenge function or gatekeeping role that requires us to review the extent to which the budget proposals are gender responsive and to demand for appropriate action from Votes or sectors”. **KII- MFPED**

“..., we’ve began, as of this financial year 2018/19, monitoring the gender budget through the Budget Monitoring and Accountability Unit. We have trained staff in this unit and as they undertake their routine monitoring, they also focus on the gender responsiveness of the interventions that are being monitored. And we have trained them on what to look out for. So, this report which is coming out for this financial year actually has a bit of gender – there is a lot of data on responsiveness of interventions on gender and equity”. **KII-MFPED**

Similarly, the MGLSD articulated their lead role in mainstreaming gender in all policies and programs but denied a champion responsibility for mainstreaming gender into the annual budget, including monitoring impact on gender outcomes. The respondents shared their major roles to include capacity building in gender analysis and planning; coordinating gender audits; and supporting the formulation of gender responsive laws and policies. In addition, they stated that the execution of their roles has not

¹⁶ The Budget Call Circular define the cross-cutting issues to include youth, disability, gender, incl

been smooth which is attributed to inadequate funding. The MGLSD position is captured in the responses below:

“... we have provided the overall policy guideline including identifying a gender focal person who is part of our Ministry structure that we have under the social development sector working group”. **KII-MGLSD**

“What we do in the agricultural sector is to undertake a gender audit. A participatory gender audit is where you work with a sector to be able to identify their strength, weaknesses and opportunities in terms of gender mainstreaming. The gender audit reports assist the sector to plan for appropriate gender sensitive interventions in the agricultural sector – a process which has benefited from our input”. **KII-MGLSD**

“We also work with sectors on the laws to make sure that they are gender responsive, for example, we worked on the NAADs law. ----- Similarly, “we have worked with sector officials to mainstream gender in their policies, we want them to implement the policies and we only backstop and monitor”. **KII –MGLSD**

“We have collaborative initiatives between MGLSD and MAAIF; we have a working group on gender equality and women’s empowerment. We also have one under the program for Uganda Women Entrepreneurship program”. **KII-MGLSD**

“Monitoring is somehow enforced as a national machinery ... We can only work with the sector to do the participatory gender audits and while doing it, we are also raising their awareness. For instance in the agriculture sector, we worked with the sector stakeholders to come up with an agricultural gender policy, building their capacity in gender analysis and how to generate gender disaggregated data and also identifying for them gender issues to include in their budgets. As to whether they have put them or not, that is the work of EOC and that is why it is in the law to hold them accountable, audit their budgets framework papers, audit their ministerial policy statements and give them a mark”. **KII-MGLSD**

Likewise, MAAIF respondents also elaborated their lead role in mainstreaming gender within the sector during the annual budget process and limitations as cited:

“Implementing our gender responsive sector plan provides an opportunity to integrate gender issues into the annual planning and budget process. We also undertake capacity building at local government level”. We, serving as the parent ministry coordinate the process of preparing budget proposals for the departments and agencies in the agriculture sector. The Ministry ensures that the budget process is in conformity with budget guidelines and that budgets for the respective institutions are gender sensitive before they

*are reviewed and consolidated into the sector budget framework paper and later ministerial policy statements”. **KII-MAAIF***

The Equal Opportunities Commission (EOC) underscored their lead role in building capacity in gender and equity sensitive budgeting. EOC, in collaboration with other key stakeholders, developed and circulated a guidelines¹⁷ to build capacity for enhanced gender responsiveness in budgeting. EOC also conducts training programs targeting two representatives from the government institutions that constitute the agriculture sector and representatives from Civil Society Organization (CSOs) involved in advocacy and accountability work in the agriculture sector. Furthermore, EOC also mentors agencies to enhance the gender compliance of their budgets as indicated below:

*“We provide backstopping when a sector fails to attain the 50% mark after assessment. Backstopping also involves physically tracking the achievements of gender equity compliance. We have started developing an M-entry tool that is going to help us physically track the achievements of gender equity compliance. We have so far done four sets of assessments of sector gender equity compliance. We further want to physically track those sectors with 80% mark and above to find out if the funds are being put to good use as approved in their budgets”. **KII- EOC***

Despite EOC active involvement in the assessment process, EOC decried lack of a clear collaborative strategy with other stakeholders in enforcing the legal compliance. They also cited inadequate mentoring of spending agencies during the budget preparation attributed to inadequate funding. Consequently, the spending agencies have been constrained to pursue gender responsive budgetary decision making as witnessed by inadequate articulation of critical and realistic gender outcomes in the program budgets.

In conclusion, there seems to be lack of a common understanding of the specific roles in GRB as well as an apparent overlap of lead roles with respect to capacity building between MFPED, MGLSD and EOC. It also became very clear that GRB as a multi- institutional initiative lacks a champion to spearhead the enforcement of legal compliance of GRB in a coordinated manner. We could not secure copies of the TORs of the National Task Force on Gender and Equity, which could have clarified the specific roles of the lead ministries. However, the respondent from MGLSD indicated that the Task Force was not fully functional attributed to irregular attendance of the members. Respondents especially in the MGLSD, cited challenges in the execution of their lead roles, like capacity building and mentoring, which ultimately, has posed bottlenecks to promoting GRB.

¹⁷ *Compendium* which highlights the gender and equity issues for each institution in the agricultural sector and a *Compact* which specifies the indicators and outcome of each gender inequality issue benchmarked against the sector objectives.

4.3.2 Accessibility and Reliability of Sex Disaggregated Data

One of the most important pieces of information needed for a gender compliant Budget is sex-disaggregated data. The existence of such data makes budgeting for gender possible and effective. With this in mind, the study sought to examine the existence of such data especially on agriculture in institutions that carry out sector budgeting. Findings from the study show that most institutions do not have such data and respondents argued that the responsibility of collection and analysis of data lies with Uganda Bureau of Statistics (UBOS). In the same vein, they noted that UBOS' mandate reviewed and requested special consideration to deal with issues of gender disaggregated data in the sector:

“Disaggregated data on gender! It is still very lacking. So, we need government data systems by law supervised by Uganda Bureau of Statistics (UBOS). It does a supervisory role and is also responsible for surveys and censuses. And this law is being reviewed, you know, the Bureau of Statistics Act is being reviewed. In the review of this law, we need to ensure that the issues of gender, which have become more serious in less than 15 years after the law was formulated, are now well captured such that we get gender disaggregated data right from the censuses. They try, if you look at the national census and the household survey, they try, but we need to collect more data. We need to capture this data and UBOS needs to train the MDAs to come up with more gender sensitive data collection tools. Otherwise it will continue being subjective. There is a lot of subjectivity with MDAs when they are recording and reporting gender data”. **KII-MAAIF**

Other institutions acknowledged that sex disaggregated data was very important and reported on-going efforts to develop a database. However, they cited some challenges like knowledge gap in developing such a databases and advocated for targeted capacity building:

“We have the statistics division which works with UBOS to generate gender disaggregated data. However, they also need training and the tools should be simplified. We have an agriculture directorate at UBOS that specifically deals with agricultural data”. **KII – MAAIF**

“We have tried to disaggregate data because we are now implementing a programme based budget – both at output and even at outcome level – we ask ministries to disaggregate information. And so it becomes easy for you to monitor the extent to which, for example in education, to know how many girls are completing primary 7 over boys; how many are passing, how many are dropping out. There is some basic data that you can get there which then helps in the analysis and having the right policies”. **KII- MFPED**

On the other hand, some institutions have gone an extra mile to skill their staff

with data collection techniques with a focus on gender. They have developed and implemented training programmes as well as mentored their staff in the field to give them hands-on-training in collecting sex-disaggregated data. They also acknowledged the capacity gap and underscored the need for more commitment, in form of resources, to enhance the functionality of the database to generate reliable data on a regular and sustained basis.

“Of course, for the measures we are trying to build the capacities of these scientists and even that great course, was trying to move with them and show them, during the process, what kind of data they want, and how it is disaggregated. We are trying to build capacity in analysis, basing on the different categories of people. For example, if your research has an element of gender that you have to address, it may be something related to the nutrient content of the technology with regard to the different categories of people, may be women, children, or may be the youth. Within that perhaps also technology, like these engineering technologies – equipment, how heavy is it with regard to: let’s say the women who are going to use it for weeding. In terms of costs, will it favour those you intend to access? Therefore, those different issues will determine the nature of disaggregation that you have. Therefore,, by building capacity for them to be able to use such lens, to say that I have this array of issues, and within these issues these are some of the things that may come up, is what perhaps we have been trying to do”.

KII- NARO

“We need a lot of effort to ensure that this data is collected regularly. There is still a big gap in this area. However, during promotion of technologies, we target specific numbers of women, women groups and youth groups. We had an urban farming project that targeted women, youth and the elderly. It promoted growing of vegetables around homesteads”. **KII – Officer NARO**

4.4 Evaluation of Guidelines for Integrating Gender in Budgets

This section provides information on the guidelines for integrating gender in the budget obtained from the review of documents. The review sought to establish whether the guidelines are clear, consistent and adhered to by all stakeholders.

The document review disclosed that the budget officers in government MDAs have access to many guidelines to direct them on how to prepare gender responsive budgets for which we credit the stakeholders. The guidelines included those embedded in the 1st Budget Call Circular, Gender Responsive Indicators for sectors in NDP11, the National Priority Gender Indicators for SDGs, Gender and Equity Compact for the Agriculture Sector and the Gender and Equity Compendium. We note that the guidelines in the BCC specify priority gender issues based on NDP

II, which were aligned to the compliance assessment tool and the MPS. Some of these guidelines are comprehensive, in particular the Compact and Compendium and therefore provide a useful resource for GRB in the agriculture sector. While, it is a good idea to have comprehensive information guiding the integration of gender issues in the budget, the different guides should be aligned and complementary. It is therefore not surprising that the budget officers continue to struggle with prioritization of the gender issues in the budget. The reasons are varied ranging from inconsistencies to reliability of the guides. Inability to use the guides in influencing priorities and spending decisions is not only a wasteful investment in the publications but also a missed opportunity to use available vital information.

We examined BCC and NDP II, that is perceived as the principle guides and noted that they are neither consistent nor always useful. For instance, the budget guidelines in the BCC for FY2018/19 suggest what is perceived to be two priority gender issues for the sector which include (i) *limited access to labour-saving technologies for food production for women farmers and other vulnerable groups* and (ii) *Un-equal access to agricultural credit facilities for appropriate agro-processing*. However, on one hand, we note that the second priority area is not gender specific. On the other hand, we are concerned about the two specified priority areas that may not be the priority for all institutions in the sector by virtue of their mandates. Conversely, the identification of two priority gender issues undermines the process of each institution to identify their critical gender issues according to their mandate. Nonetheless, we also noted that the gender specific interventions, adopted by each of the four organizations, aligned to the two priority gender issues in the budget guidelines.

The other important tool is the *Compact for Gender and Equity* for the agriculture sector. The Compact identifies gender issues, strategies, output and outcome indicators in line with NDP II sector objectives and strategies for the agriculture sector. It identifies 53 gender and equity issues for all the four sector objectives specified in NDP II. The *Compact* attempts to provide evidence of the gender issues but not necessarily aligned with the outcome indicators and hence, not always convincing for some issues. Some respondents argued that the list is not exhaustive. Furthermore, while the *Compact* covers the critical gender issues in the sector it does not provide guidance on institutional responsibility in addressing the gender inequalities in the sector. During the discussion, it became clear that lack of shared understanding of the gender sensitive responsibility, if not addressed in a timely manner, would not only result into duplication of efforts but also perpetuate irresponsiveness in addressing the persistent gender issues in the sector.

Lastly, is the *Compendium*, unlike the *Compact*, that attempts to identify gender and equity issues for votes (organisations). The *Compendium* is particularly important for organisations in sectors without *Compacts*. However, for sectors that have a Compact such as agriculture, it is not clear which of the two documents should be used in the assessment since they provide different information. The *Compendium*

covers the four organisations in this review. A total of 15 gender issues for the four organisations were cited in the *Compendium*; MAAIF (10), NAADS (2), NARO (1) and UCDA (2). Nonetheless, it is not clear how the gender issues for the organisations specified in the *Compendium* align with the *Compacts* for the agriculture sector. The *Compendium* also assigns issues to MAAIF that are out of its mandate. For example, the *Compendium* cites limited access to land as a cause of gender inequality of productivity in the agriculture sector requiring an intervention by MAAIF. However, the issue is largely under the mandate of the Ministry of Lands, Housing and Urban Development (MLHUD). Interestingly, the issue of unequal access to land by women was not identified as a gender issue for MLHUD in the *Compendium*. Furthermore, the *Compendium* does not provide evidence of the problem addressed, in this case the impact of limited access to land by women on their productivity in agriculture, neither does it identify performance indicators for the specified interventions.

4.5 Review of Performance of MDAs on G&E Compliance Assessment

This sub-section reviews performance of the covered four votes in the agriculture sector on the annual gender and equity (G&E) assessment by the EOC for FY 2018/19. The assessment focused on the MPS of the votes for FY 2018/19 and followed the structure of the same. According to the EOC, the purpose of the MPS is to communicate the performance of the previous financial year; set out policy objectives and strategic priorities; which are intended to inform the resource allocations for the budget year and over the medium term. The MPS has six sections: i) Vote Overview (vote mission statement and strategic objectives), ii) Past Performance, iii) Medium Term Plans, iv) Vote programme performance, v) Plans for the Ensuing Year, and vi) Challenges to addressing G&E Issues.

The EOC Assessment aims to achieve several objectives such as: (i) examine the extent to which vote mission statements and objectives commit to inclusive growth as provided for in their respective Sector Development Plans (2015/2016-2019/2020), (ii) examine the level of compliance of the MPS with Gender and Equity requirements when reporting on past performance and their medium term commitments, (iii) assess the extent to which MDAs allocate budgetary resources to priority outputs in response to Gender and Equity concerns or issues, (iv) establish the extent to which MDAs incorporate gender and equity when committing to outcome indicators, and (v) assess Gender and Equity challenges faced by MDAs in budgeting and recommend appropriate measures for corrective action towards ensuring equal opportunities for all.

The FY 2018/19 marked the fourth assessment of G&E compliance of votes as required by the PFM Act, 2015. The EOC provides an overall score of an organization, which is a composite index of scores on the nine areas of focus. The nine areas include: mission statement, strategic objectives, past physical performance, past

financial performance, medium term plans, programme performance, physical plans, financial plans for the ensuing year and challenges to addressing G&E. The plans for the ensuing year carry the biggest weight of 40%, followed by past performance that attracts 30% marks, followed by programme performance (15%), Medium term plans (5%), strategic objectives (5%), challenges (4%) and mission statement (1%). In Table 2, we present the performance of the organisations in our sample, which depicts an upward trend in the scores.

Table 2: Performance of Organizations on Annual Gender and Equity Compliance Assessments

Organization	2016/17	2017/18	2018/19
MAAIF	49%	70%	79.3%
NAADS	50%	62%	61.3%
NARO	44%	50%	56.7%
UCDA	52%	23%	54.7

Source: EOC Assessment Report for 2018/2019

4.5.1 Gender Sensitivity of Mission Statements and Strategic Objectives

Out of the four votes covered in this review, only UCDA was found to have none compliant mission statement and strategic objectives according to the EOC assessment (EOC 2018:17). However, in our view while the mission statements and strategic objectives of the votes covered may be gender inclusive, they are not necessarily gender sensitive (explicit) as shown in Box 3.

Box 3: MDAs’ Mission Statements and Strategic Objectives

MAAIF

Mission Statement: Transforming the Agriculture sector from subsistence farming to commercial agriculture

Strategic Objective:

- To improve access to markets and value addition and strengthen the quality of agricultural commodities.
- To strengthen the agricultural services institutions and the enabling environment.

NAADS

Mission Statement: To contribute to the transformation of the agricultural sector through the provision of agricultural inputs, agribusiness and value chain development for improved household food security and incomes.

Strategic Objective:

- To increase food and nutrition security of farming households
- To increase incomes of farming households

NARO

Mission Statement: To generate and disseminate appropriate, safe and cost effective technologies.

Strategic Objective:

- Client and impact-oriented, market responsive agricultural sector research agenda developed and implemented
- Capacity and efficiency of public and private agricultural sector research service provider teams to respond to client needs and market opportunities improved.
- Infrastructural and financial sustainability capacities to support and facilitate agricultural research enhanced and strengthened
- Mechanisms for contributing to agricultural research sector policy formulation and development strengthened.
- Quality assurance procedures in the NARS established and implemented.

UCDA

Mission Statement: To facilitate increase in quality coffee production, productivity and consumption

Strategic Objective:

- To facilitate increase in quality coffee production, productivity

Source: MPS for MAAIF, NAADS, NARO, and UCDA for FY 2018/19

At this point, we highlight the focus of the EOC assessment that does not only consider gender responsiveness of the budget but considers the extent to which it addresses equity concerns. This study focused on only gender issues and therefore we delineate gender from equity issues in this section to maintain the focus of the research. We note that five out of 16 assessment areas in the MPS are exclusive to gender as shown in Table 3. The consideration of scoring on only gender issues rearranges the ordering of the performance of the institutions, with UCDA performing better than NAADS and NARO. Although we notice that MAAIF still outperforms the other institutions in our sample on gender responsiveness. On the other hand, we note that the scoring provides a checklist but there is no documentation of the basis for awarding the marks especially on the area of past performance. Therefore, it would be useful for EOC to provide notes for the basis of awarding the scores to the votes (institutions).

Furthermore, we observe that the program outcomes and sub-program outputs specified in the MPS are not gender specific. Likewise, the narrative on major achievements in the MPS (section III) lacks both useful comparative and gender disaggregated data and analysis of performance against targets, and implementation updates on the previous year's recommendations, specifically those submitted by EOC. The structure of the MPS is not user friendly and may not communicate gender specific information without overloading the document.

Table 3: Scores of Institutions on Gender Parameters in the G&E Assessment FY 2018/19

Performance area	MAAIF	NAADS	NARO	UCDA	Max Score	Scoring
Past physical performance - Vote highlights gender specific sub programme outputs for the period under review	4	3	3	4	4	If 3 gender outputs are reflected score 4 If 2 gender outputs are reflected score 3 If 1 gender output are reflected score 1 Otherwise 0
Past financial performance - Vote highlights funds utilized on gender specific outputs during the period under review at sub programme level.	8	8	2	8	8	If specific funds utilized on gender outputs are reflected score 8(40-8, 30-6, 20-4, 10-2) otherwise 0
Medium term plans - Vote specifies gender targeted interventions for the medium term to ensure equal access to service delivery	2	2	2	0	2	If Vote has 2 gender responsive interventions score 2 If Vote has 1 gender responsive interventions score 1 otherwise 0
Physical plans for ensuring year - Vote highlights gender specific sub programme outputs for the Ensuing Year	8	6	4	8	8	If 4 gender outputs are reflected score 8 If 3 specific gender outputs are reflected score 6 If 2 gender output are reflected score 4 If 1 gender output is reflected score 2 otherwise 0
Financial plans for ensuring year - Vote highlights funds allocated specifically for gender outputs for the Ensuing Year.	8	2	4	4	8	If specific funds allocated on gender outputs are reflected score 8(40-8, 30-6, 20-4, 10-2)
Total score	30	21	15	24	30	
Percentage score	100	70	50	80	100	

Source: EOC 2018 and Authors Calculations based on EOC data (2018)

4.5.2 Cross-cutting Policy Issues

While the EOC assessment does not cover section XI (Cross-cutting Policy Issues) of the MPS, the section presents information on cross cutting policy issues including, HIV/AIDS, gender, and environment. In Table 4, we present the gender issues as captured in the MPS for the different MDAs. While it is not clear what the purpose of this section is in the MPS, it is clear that it is inadequate as a tool for gender responsive budgeting. Under the section, for each area, an objective is specified, issue of concern identified, planned interventions stated, budget allocations quantified and performance indicators specified. However, we note some inconsistency in the identified gender concerns, proposed strategic objectives and interventions. For example in the case of MAAIF, the proposed strategic objectives and interventions are not aligned to the identified gender issue.

Examination of gender under section XI (Cross-cutting Policy Issues) of the MPS of the votes suggests that there is either limited commitment to gender budgeting or limited capacity to undertake gender analysis by MDAs or both. The institutions, as shown in Table 4, have adopted different objectives, gender concerns and interventions for each financial year analysed (FY2018/2019, FY 2017/2018). It would be difficult to believe that such objectives can be achieved in one year and necessitate a re-prioritization of another objective in the subsequent year. For example, NARO for the two financial years analysed (FY2018/2019, FY 2017/2018) aimed to mainstream gender in all its processes. This implies that mainstreaming gender in NARO processes cannot be achieved in one year but a specific component of gender such as training, recruitment, designing gender sensitive processes and technologies can be achieved in one year. Therefore, agencies should be able to propose outcomes and outputs in the annual budget that can be achieved in one year.

Table 4: Cross-cutting Gender Issues in MPS for FY2018/2019 and FY 2017/2018

Institution	Objective	Issue of concern	Planned interventions	Budget allocation (UGX Bn)	Performance indicator(s)
MAAIF 2018/2019	Encourage women and youth to engage in commercial agriculture for increased personal incomes	Encourage the youth to engage in commercial agriculture with more emphasis on girls.	Educate the youth in modern agronomy through the Directorate of Agriculture Extension Services	1.200	# of boys and girls trained in modern agronomy
2017/2018	Encouraging women to take up leadership positions in farmer groups and cooperatives formed under agriculture sector initiatives	Low production and productivity agriculture levels in farming communities	Outreach to district Local Governments on gender mainstreaming in the sectors service delivery	4.000	# of community based development programmes/projects using gender based budgeting # of district LGs mainstreaming gender in service delivery
NAADS 2018/2019	<ul style="list-style-type: none"> Youth, Women and People with Disabilities participate in NAADS/OWC program interventions People living in hard to reach areas participate in the NAADS/OWC program interventions 	Gender constraints, needs and opportunities are identified and addressed to guide beneficiary targeting	<ul style="list-style-type: none"> Supporting youth, women, and people with disabilities with planting and stocking materials. Supporting people in hard to reach areas with planting and stocking materials 	229.159	# of youth, women and PWDs supported with agricultural inputs. # of districts and lower local governments in hard to reach areas that participate in NAADS/OWC program interventions
2017/2018	Youth, Women and People With Disabilities are identified, mobilized into farmers / farmer groups, and supported as special interest groups.	Youth, Women and People With Disabilities are not actively engaged in farming	Sensitize and support the youth, women and PWDs on farming as a business; Some special enterprises targeting the youth, women, elderly people and PWDs	8.000	# of youth, women and PWDs groups/ individuals supported with agricultural inputs and equipment - 650,000
Institution	Objective	Issue of concern	Planned interventions	Budget allocation (UGX Bn)	Performance indicator(s)
NARO 2018/2019	Mainstream gender in the routine processes of agricultural research services delivery, project development, implementation, monitoring, evaluation and reporting processes.	Gender mainstreaming in agricultural research service delivery	<ul style="list-style-type: none"> Develop a gender responsive research agenda. Develop improved agricultural technologies that are gender responsive 	1.000	# of technologies delivered to uptake pathways. 20. Gender mainstreaming interventions in agricultural research. 10.
2017/2018	To mainstream gender concerns in agricultural research	Strengthening capacity of scientists in gender mainstreaming to address gender equity	Training programs for researchers to address gender equity concerns in their research projects and programmes (gender analysis, gender budgeting, data disaggregation, M&E etc.)	0.001	# of scientists trained in gender equity; number of projects screened/analysed for gender concerns
UCDA 2018/2019	Mainstream Gender and Equity into all activities and programmes	Women and youth are not fully mainstreamed into the coffee value chain activities	Allocate seedlings to women and youth	5.600	# of seedlings allocated to women and youth

Source: MPS for MAAIF, NAADS, NARO, and UCDA for FY2017/18 and FY2018/19

4.6 Perspectives on the Gender and Equity Compliance Assessment Approach

This sub-section provides an account of the respondents' views on the functionality and utilization of the G&E Compliance Assessment Approach especially during the preparation of the 2017/18 Budget Estimates for the Agricultural sector. The sub-section also highlights the relevance of the G&E compliance assessment process.

4.6.1 Perceptions on the G&E Compliance Assessment Process

The EOC respondents identified the major steps for G&E compliance assessment that were aligned with the activities of the annual budget preparation calendar. Most of the activities cited were in tandem with published G&E compliance assessment cycle articulated in the Background section. At the time of the study, the EOC had undertaken most of the activities except for physical monitoring of the gender compliance of the budget.

The EOC adopted the assessment in line with the budgeting guidelines circulated by the MFPED to help with the preparation of the annual budget. The objective of this approach has been to ensure mainstreaming gender in all key elements of the annual budget policies as illustrated below:

*“We use the format of the BFP itself to develop the tool and each section of the BFP is assessed and the elements are derived from Article 32 of the constitution. We look at age, disability and location as the key aspects. Under gender, we look at women, men, girls and boys. Under equity, we look at regional balance. Further, we examine equality in terms of location of interventions as well as age with respect to the children, youth, adult and old persons. Disability is treated as an equity and cross-cutting issue like ethnicity, poverty-stricken areas, hard to reach areas etc.” **KII-EOC***

*“A process of engaging with those ministries, whose budgets are non-gender and equity compliant, had been established to allow discussion on the critical gender gaps and required interventions to be incorporated in their budgets. The respondents revealed that during the budget process for financial year 2017/18, the Commission summoned six (06) sectors that had scored below 50 percent to discuss the shortcomings and build consensus on corrective measures, including training. They reported that staff of MDAs were currently aware that they couldn't defend their budgets in Parliament without a certificate of gender and equity compliance”. **KII-EOC***

Notwithstanding the positive attributes, the study noted some weaknesses within the assessment process. First, the process has always been undertaken in a rushed manner within a short span of at least three weeks. The respondents explained that

the rush would usually result into a stressful exercise, which if not carefully handed, would adversely affect the quality of the assessment. Second, EOC also reported that the assessment team does not always constitute competent members, which tended to undermine the envisaged consistence and efficiency of the assessment process. The Commission illustrated that in many cases, some agencies send representatives with limited gender competencies or inadequate understanding of the assignment. Consequently, more time is invested in training and mentoring the team to ensure a shared understanding of the objectives, and the scoring tool for the assessment framework.

4.6.2 Relevance of the G& E Compliance Assessment Process

Many respondents expressed great appreciation of the process and underscored its potential role in strengthening the commitment to addressing gender inequalities and accountability for progress in gender equality on a sustainable basis as demonstrated below:

*“... Positioning the issues of gender in the law is excellent because it makes them more visible and demonstrate the commitment of government. You know we are the only country in the world with a legal provision for enforcement of gender and equity budgeting. The world is watching with keen eyes to track the progress of the compliance ... Are the funds released? If yes, was the expenditure undertaken for the intended purpose?”. **KII-MGLSD***

*“I think it is a good process. It came from general complaints of the lack of inclusive budgeting and the MFPED took it up with the EOC to ensure inclusive budgeting”. **KII-MAAIF***

*“The process compels institutions to adequately plan and budget in order to avoid discrimination and inequality for the disadvantaged or marginalized groups. In addition, the process is critical to government in achieving its target of attaining the lower middle-income status by 2020. Mainstreaming gender and equity concerns ensures that all segments of the population are catered for in the development agenda of the country”. **KII-MFPED***

*“It is important for the MDAs to understand the beneficiaries of their services for better planning. Female empowerment is important especially with the objective of increasing incomes in families. It has also improved reporting on the way both males and females are impacted. It has created need for gender-disaggregated data”. **KII-UCDA***

The respondent elaborated the benefits of enforcing gender responsive budgeting including: (i) enhanced awareness and shared understanding among the scientists of the importance of gender and equity in the research and extension program;

(ii) increased opportunities to mobilise additional resources for equity related interventions; and (iii) constructive engagement with scientists in promoting gender responsive prioritisation and spending decisions. Specifically, the respondent from NARO welcomed the G&E compliance of the budget as a powerful motivation for elevating gender perspective in the priority research agenda.

Notwithstanding the potential benefits, some respondents echoed the failure of the assessment to deliver the desired objectives. They cited challenges related to the enforcement of the legal provision for gender compliance budgets. The issues that deserve urgent attention included: lack of a shared understanding of the expectations and institutional responsibilities for the G&E compliance, dearth of sex and gender disaggregated data as well as weaknesses in the design and adoption of the assessment tool.

“The design of the compliance assessment process is an issue. ...it’ should not be about assessment of documents as is the current practice. It should help track the resultant impact of public spending and the benefits to the common men and women in the communities”. **KII-MGLSD**

“Assessment process is too generic and does not reflect the actual practices on the ground. if the BFP indicates actions undertaken in the hard to reach areas- that would be scored against “equity” but , possibly without a funding provision to address the related problems”. **KII-MAAF**

“The tool is somehow subjective in that the score awarded depends on the value judgment of the assessor. This is my opinion. As a result, the scores can be contested by some dissatisfied institutions”. **KII-MFPED**

“My fear is that scores can be easily manipulated -- depending on circumstances where a non-G& E compliant institution can be informed well in advance by assessor in charge of the sector or vote. This provides room to revise the submission in a timely manner before tabling the Assessment Report. Such a potential temptation calls for a high level of integrity on the part of the assessors”. **KII-MFPED**

4.7 Challenges of Integrating Gender Issues into the Budget

The respondents identified a number of challenges related to integrating gender in the budget process such as; disinterest in gender issues, lack of sex disaggregated data, alignment of various tools used in the gender responsive budgeting process, timelines of the different activities, the complementarity of the roles of the different institutions involved in the GRB and the misalignment of assessment tools. The respondents identified gaps in the human and financial resources. The human capacity gaps included; limited skills to undertake GRB, low supervision and the need

for more training. The lower level officials involved in the compilation of the BFPs and MPS lamented the inadequate supervision from their superiors that frustrated their efforts to improve GRB. Specifically, some of the respondents stated as follows:

“...disinterest and then capacity because even the focal people that we have put within these institutions, I would not say they are very competent. They could be competent, yes, but to what extent do they encourage those who are not interested to analyse their projects for gender concerns”. **KII-NARO**

“Officers need a lot of training in identification of what is gender. Some people think gender is state of male or female and so when you tell an officer to disaggregate, he will sit down and say, ‘of these 20 are male and 30 are female’. So, we still have a problem of the officers – both at budget execution and budget formulation – identifying issues pertaining to gender. Because at execution if an officer, right from the district, the district production officer knows issues pertaining to gender, he will report better. For now, they hardly know and yet this information needs to be given. Therefore, we have a challenge of capacity and therefore we need to do capacity building”. **KII-MAAIF**

“There is also lack of capacity to do gender equity budgeting. Not all the people preparing the budgets i.e. the planners understand it and the trainings we give them are just for one week. It is high time we recognize that gender is also technical and people involved in gender responsive budgeting must understand it”. **KII MGLSD**

With regard to finances, we noted that there are no funds earmarked in budgets for gender responsive activities. Rather the expectation from the MFPED is that institutions should be able to implement gender responsive interventions since most of such activities are budget neutral. However, from the responses it was clear that institutions do not have adequate (‘ring-fenced’) resources to plan and implement interventions to address gender inequalities.

“...financing is also an issue. For example when we had finances from DANIDA, we could easily coordinate. Conducting trainings requires a lot of money because you have to call people and then you have to monitor to see what they are doing”. **KII MGLSD**

“... the other one is the adequacy of funds. A number of the sectors are already complaining that they do not have enough money. Apart from interventions of gender inequality which are budget neutral, it may be easy to take them on because you may just need to change the way you do things but if the interventions need additional funding, then you find it is an uphill task for sectors who are already saying they do not have enough money to engage in those interventions. We are not giving anyone additional money

*for gender issues and so they have to work within the resource envelope and it becomes a challenge”. **KII MFPED***

The respondents noted that sex disaggregated data is not readily available. One of the respondents illustrated the issue:

*“If you take the example of agriculture, the first challenge is information. Somebody may want a specific intervention and ask where the female farmers are who aren’t accessing agricultural services. However, disaggregated data in a number of these sectors is very difficult to get and when you include the equity element, it is even harder. Some of the sectors try and they can give you the data for the men and women but when we talk about equity, they are supposed to tell us the persons with disability (PWDs), that data is almost not there for us to be able to know which are the marginalised groups. We do not have the information. The information, which may be readily available, is that on regional inequalities because people may know that one region is less developed than another and one can easily acquire the data. The problem of getting disaggregated data makes budgeting for gender inequality difficult, if you want interventions that are very meaningful”.
KII MFPED*

*“There are issues of gaps in data. UBOS is just going to cover some of those gaps, there are surveys they intend to do which have never been there i.e. the time women spend doing many things that are never remunerated for. We lack statistics on such and if we had it, it would help inform policy formulation and planning. If you want specific data this is demanded, then you have to pay for it. It is demand driven but who is willing to invest so much in gender?” **KII MGLSD***

The respondents said there is limited synchronization between the different tools used in the assessment. For instance, there should be a link between the planning process and the budgeting process to align the budget execution to the national goals and other commitments such as the Sustainable Development Goals (SDGs). For example, there are guidelines in the BCC, *compact* and *compendium* that should ideally be used by the spending agencies to integrate gender in their budgets. In addition, EOC should refer to these documents (e.g. guidelines in the BCC, assessment tool for the BFPs, assessment tool for MPS, the compact and compendium) during the assessment to ensure that the institutions have complied with the set guidelines.

There was concern that there is a universal tool used to assess all the government MDAs, yet they have different mandates. They noted that the assessment tool should be customized to the mandate of the institution. One of the assessors said:

*“... I think having a universal assessment tool would not be fair if we are considering equity for these different institutions. I will give an example of the MGLSD. Throughout their interventions and whatever is in their entire MPS, you’d expect them to be gender sensitive because that is its mandate. So, if you come to assess a sector like agriculture, where they look at gender as an added responsibility to them, it is not within their core mandate, it should just be running through their activities. Some institutions view gender as something they add onto what they are supposed to do. So, having a universal assessment tool is not fair. I think it would be better if one comes up with the different compacts of the sectors because each sector has its own issues and so let each sector develop its own assessment tool. Simply because the way you assess a referral hospital is not the same way you’ll assess other hospitals as the expectation is that the same issues will be running through other hospitals but it will not be the case if you’re assessing agriculture or other ministries because to them, they do not look at gender or having that disaggregated data as something important. They simply note that they are serving all people and that is gender to us”. **KII Assessor***

The response from the EOC indicated that the time allocated to the assessment of BFP and MPS is limited. Some of the respondents amplified this concern:

*“The first challenge is the timing. The time the MDAs submit MPS to the Ministry of Finance is usually the time when the budgets are going to Parliament. Us we are in the middle. MDAs tend to submit MPS late yet there is a set deadline to submit all the budgets. We have to work in the same time to ensure that the results are submitted in time. Secondly, we are not sure when the MDAs will submit; it becomes a challenge to train the assessors without immediate work. We cannot keep them waiting therefore there has to be a deadline for each MDA to submit. Keeping the assessors idle is very difficult and you cannot stop them from taking on other assignments. So the burden remains on the few who have remained. The guidelines are many and we cannot subject the MPS to all the guidelines in the Budget Call Circular (BCC). If you are to write Gender & Equity issues that need to be addressed in all the 141 MPS, we would only do BCC for gender and equity”. **KII EOC***

*“Sometime we work overtime in order to meet the deadlines and submit on time. We need to have definite and clear timelines for submission, clear dates of submission and we require more time. The EOC should be given permission to access MDA’s annual work plans. We look at only the BFPs which are summarized with very few pages. We also recommend to be given access to annual reports”. **KII EOC***

There was concern over the lack of adequate coordination and complementarity of the different government institutions responsible for coordinating efforts that promote gender responsive budgeting in the country. For example, the National Planning Authority (NPA) issues a certificate of compliance of MDA budgets to the priorities of NDP that should be aligned to the G&E compliance certificate issued by the EOC. However, the NPA certification considers the previous financial year, while the EOC certification focuses on the subsequent financial year that makes it different to link the two processes. In addition, the MFPED, MGLSD and EOC should complement each other during the gender compliance assessment. To illustrate the inconsistency one of the respondents said:

*“The three agencies (MGLSD, MFPED and EOC) involved in gender mainstreaming and GRB need to sit together and iron out the different roles complementing the processes. For instance, the role given to EOC was to conduct the assessment but does EOC have gender experts to do the assessment? EOC only has the mandate, they can summon and can even put up a tribunal but do they have gender experts doing the job? Can EOC use the Ministry of Gender to do the assessment? Therefore the three agencies need to agree on ‘who does what?’ in this exercise and complement each other but now the struggle is for resources. You hear that there is some 800 billion allocated to gender equity budgeting and MFPED, MGLSD and EOC want it and end up losing everything. We also need to put roles i.e. who is supposed to do capacity building, monitoring and assessment”. **KII MGLSD***

4.8 Impact of Gender and Equity Compliance Assessment on MDA Budgets

During the study, the interviewers asked the respondents to comment on the extent to which the enforcement of G&E compliance had enhanced gender responsiveness in prioritisation and expenditure decisions over the last four fiscal years. As already noted in the previous section, the reactions were uneven and varied across the lead institutions like the MFPED, EOC and MGLSD as well as within the MAAIF and its agencies. The discussion with EOC revealed that Gender and Equity Compliance of the Budget had greatly improved over the last three fiscal years with the majority of institutions scoring over 50 percent which is the pass mark. Over the last three years, there has been slight improvement in the overall level of G&E compliance with a score of a 61% in FY2018/19, 60% in 2017/18 rising from 55% in 2016/17. Similarly, the respondent from MGLSD reported that:

*“It had helped to ignite awareness, to raise capacity, understanding and also to mobilise resources because people are now saying, they have to think twice and they have to see how they can be compliant because of that legal provision”. **KII MGLSD***

However, while cognizant of the positive trend, all respondents explained that the compliance enforcement had not yet helped address some of critical challenges. Gender responsiveness has not been fully mainstreamed with the existing budgeting process. The funds earmarked for gender interventions remain negligible particularly so, in the case of NARO which has almost 50 field-based institutions. The decisions to fund the interventions are neither informed by evidence-based analysis of the gender issues nor appraisal of the most cost-effective intervention to address the gender gap. Furthermore, senior management will only adhere to a call from the EOC to address the gender issues but not necessarily a request initiated by the Gender Focal Person (GFP) within the institution. Even then, the follow-up of gender issues raised by the EOC may not always be handled in a conclusive manner. In addition, the guides published as the *Compact* and *Compendium* have had limited influence in prioritisation and decision-making undertaken by senior management and the sector working group. Most of the guides are not widely disseminated or used by stakeholders that range from cabinet, Parliament, the various committees of Parliament, the top management and the sector working groups and the planning units of sectors, ministries or agencies and local governments. The respondent from NARO stressed that the response to gender inequalities continues to adopt a crisis-management approach as opposed to a proactive arrangement. Much as gender has been emphasized for a long time, it's still ignored by many sectors for example some sectors, still lack sex and gender disaggregated data needed to inform the gender issues, underlying causes and affordable gender sensitive intervention.

Concisely, gender-mainstreaming practices are still handled in an ad-hoc manner with tendencies of limited ownership, understanding, and commitment. The certification process has proved essential but not sufficient to promote GRB.

“I do not think the certificate per se would help in promoting gender responsive decision-making. This is a similar experience with NPA certificate of compliance to the NDP. ...We prepare the budget estimates around the same time; NPA issues the certificate, and hence have limited time to review assessment before submission of the NPA certificate to Parliament. However, of course, what makes it worse for the NPA certificate is that it is actually backward looking. For instance, NPA would be examining the performance for FY 2017/18 as we finalise the budget for FY 2018/19. It would be appropriate to amend the law and synchronise the NPA assessment and annual budget process”. **KII-MFPED**

5.0 CONCLUSION AND RECOMMENDATIONS

5.1 Conclusion

The study aimed to review the approach used to integrate gender issues in the budgeting process in Uganda. The study used both secondary and primary data by conducting extensive document review of materials used in the assessment as well as collecting primary data from key stakeholders involved in the budget process from institutions in the agriculture sector. The study targeted staff in management positions. The analysis of both secondary and primary data revealed gender inequality issues related to productivity in the agriculture sector, limited access to land, women's limited control of proceeds from the sale of agricultural products, women's over involvement in care work and women's limited access to agricultural extension services and appropriate technologies. The KAP survey revealed lack of shared understanding of a gender-compliant budget among stakeholders and limited knowledge or awareness of the key government publications intended to guide the integration of gender into the annual budgeting process.

It is important to note that Uganda has a favourable policy, legal and institutional framework for gender mainstreaming and GRB. Uganda has a National Gender Policy (2007) which guides mainstreaming gender in the national development processes. The country has a gender sensitive constitution of 1995 operationalised in other laws such as the Equal Opportunities Act (2007) and the PFMA (2015). The Equal Opportunities Act aims to promote equal opportunities for all citizens by addressing the various forms of discrimination based on gender, race, religion, and region. The PFMA (2015) provides the legal framework for GRB culminating in the G&E compliance certificate. Several institutions such as the MGLSD, MFPED, EOC, and Parliament provide oversight over the GRB process to ensure compliance to the relevant policies and laws. The existing institutional framework promotes collective responsibility in promoting gender equality in the country. Therefore, the existing policy, legal and institutional context suggests that promoting gender equality is not only significant but also mandatory for all government institutions.

The study noted that integrating gender in the budget or MPS is a consultative process involving many stakeholders within line ministries, coordinating agencies (EOC, MFPED) and the parliament that is commendable. The line ministries are responsible for preparing gender responsive budgets, EOC coordinates the G&E compliance assessment of the budget, and in the process, participates in building capacity for gender responsive planning and budgeting while parliament performs the oversight role of scrutinizing the budget to ensure its alignment with national priorities including gender and equity needs. On the other hand, MGLSD trains staff in gender analysis and supports institutions to formulate gender sensitive laws.

However, it was surprising that lack of gender analysis skills featured prominently among the challenges in implementing GRB, despite the training of staff conducted by the various institutions such as MFPED, EOC, MGLSD and spending agencies.

The study analysed the G&E assessment approach and discovered a number of issues related to the assessment framework. First, the available documents to guide the integration of gender issues in the budget are many including the budget call circular, *Compact*, *Compendium* and the assessment tool for MPS. While each of the tools has useful information, they are not well aligned. For instance, the budget call circular, MPS and assessment tool are aligned but documents such as the *Compact* and *Compendium* are not well aligned. Furthermore, the *Compact* tagged to NDP II specifies gender issues and strategies related to the NDP II objectives, while the *Compendium* has a broader focus listing gender issues for each institution in the agriculture sector without providing strategies. Besides, the *Compact*, unlike the *Compendium* does not assign roles of implementation to organizations. It has become clear that the two documents – the *Compact* and *Compendium* are not utilized in the assessment of the gender responsiveness of the sector budget. With regard to the scores, it was not clear how they are validated. On the other hand, the scoring system accords more weight to equity than gender issues, although this aspects is not explicitly highlighted in the reports.

The NDP II specifies two priority gender issues, which are not considered in the MPS. In addition, it is not clear why the EOC assessment does not consider gender cross cutting issues provided in the MPS but rather regards gender as a mainstream issue. Conversely, the assessment tool for MPS provides a scoring checklist that does not emphasize backing up statements with evidence, particularly for the past performance. On the other hand, there are concerns that the EOC assessment approach overlaps with the assessment conducted by NPA to evaluate the compliance of the MPS to the NDP II. The major difference between the two assessments is the period of analysis, while EOC considers the subsequent financial year; NPA focuses on the past financial year.

The respondents reported a number of challenges they encounter while integrating gender in the budget process. The challenges include: inadequately trained staff; insufficient supervision of staff; limited ring fenced funds for gender issues; lack of sex-disaggregated data of beneficiaries of government programmes; limited synchronization between the different tools used in the assessment; insufficient time allocated to the assessment process and inadequate coordination and complementarity between government institutions responsible for coordinating efforts that promote gender responsive budgeting in the country.

Overall, the practice of integrating gender issues in Uganda's national budget is applaud able and has promoted inclusive growth budgeting, targeting women, youth, persons with disabilities and rural dwellers. It is encouraging that a lot of

effort has been devoted to developing useful documents to guide the process as well as training stakeholders in gender issues. However, stakeholders still face challenges related to inadequate knowledge and skills in gender analysis, limited funding, misaligned guidelines, and lack of sex disaggregated data and validity of the assessment. Therefore, the legal requirement for gender compliant budgets falls short of promoting optimum gender responsive practices in prioritization of expenditure, resource allocation, and accountability of public expenditure.

5.2 Recommendations

In view of the findings in this study, we make recommendations on institutional roles and coordination framework, assessment tools, funding of strategic gender needs for GRB, collection, and analysis of sex-disaggregated data, dissemination of information and capacity building.

Institutional Roles and Coordination Framework

Gender responsive budgeting should be regarded as a critical element of mainstreaming gender in the formulation, implementation and accountability of development initiatives. Mainstreaming gender in government programs and projects is the core mandate of MGLSD. However, we recognize the fact that GRB is a multi-stakeholder process that will require the MGLSD to work with key stakeholders such as the MFPED and the EOC to coordinate the GRB process. Therefore, we recommend establishment of a stronger institutional framework for policy makers and technocrats to understand, develop, and promote budgets that comply with gender requirements. The framework should clearly stipulate the compliance processes, procedures and demarcation of the lead roles among the key institutions, namely, the MFPED, MGLSD, MDAs and EOC to spearhead GRB. The institutional roles should facilitate key undertakings that include: (i) mainstreaming gender concerns in sector policies and program, including the budget; (ii) building capacity for integration of gender into the budgeting, and (iii) gate-keeping role for gender and equity issues in the budget, and (iv) systematic assessment, monitoring and reporting non-compliance. Specifically, the framework should provide guidance and clarity on the legal mandate of EOC as a compliance office. Most important, the framework should also set out the coordination arrangements to avoid overlap, wastage and deficiencies and advice on the budgeting guidelines to foster effective execution of the roles.

Champion for Gender Responsive Budgeting

The respondents raised the issue of a champion for gender responsive budgeting in Uganda. It was not clear to the key stakeholders which institution is championing the efforts for gender responsive budgeting in Uganda. Before the establishment of the EOC, gender mainstreaming was the mandate of the MGLSD. Since its

creation, the EOC has taken up the responsibility of promoting gender responsive budgeting that includes training of gender focal persons, local governments, and Parliament. In addition, the EOC coordinates efforts of developing relevant materials such as the MPS assessment tool, Compacts and the Compendiums. The EOC also coordinates the GRB process working closely with the MFPED that issues the certificate of gender and equity compliance presented to Parliament. However, we note that EOC's mandate exceeds addressing discrimination based on sex to other forms of discriminations based on disability, age, race religion, and ethnicity, social and economic status. We recommend MGLSD to champion all efforts that address gender inequalities given that it is the institution's core mandate.

Assessment Tools

We noted three assessment tools used to investigate the extent to which the sector and institutional budgets are gender responsive. There is a tool to assess the BFPs, MPS and LGs. These tools are comprehensive but lack specific indicators that assess programme outputs and outcomes. We note that the gender and equity *Compact* for agriculture is elaborate on the gender and equity issues, strategies and provides indicators to measure programme outputs and outcomes. We recommend that the EOC develops Specific, Measureable, Achievable, and Realistic and Time bound (SMART) indicators to incorporate in the assessment tools using the information in the *Compact*. On the other hand, EOC can use the *Compact* and *Compendium* to compile a list of gender inequalities in the sector, share it with vote institutions and subsequently decide on the priority intervention areas for the relevant financial year. This information should inform the development of the Gender Statements (GS) that should explicitly describe the gender inequality and the corresponding intervention(s) to be implemented for a specified period. We advise that the GS should be aligned to the relevant National Development Plan to promote national development goals. The proposed approach will result in better targeting of the proposed interventions and will reduce time spent assessing the BFP and MPS.

Funding of Oversight Institutions

It was noted that institutions such as the MGLSD and the EOC responsible for performing the oversight role of mainstreaming gender and promoting gender responsive budgeting respectively are not well funded to execute their mandates. These institutions require more funds allocated to strategies aimed at increasing the awareness of gender mainstreaming and GRB as well as creating a pool of gender analysis experts to design appropriate gender responsive interventions. Even spending institutions may require additional funding in the short or medium-term to put in place institutions and procedures to undertake GRB. However, on the other hand, vote institutions should be encouraged to design gender sensitive or responsive interventions that are budget neutral to foster gender mainstreaming in development.

Collection and Analysis of Sex-disaggregated Data

Many institutions covered in the study had limited access to sex-disaggregated data that is required to identify gender inequalities and consequently designing appropriate gender specific interventions. Some agencies have invested in establishment of information management systems that are still in their infancy or are dysfunctional. The government MDAs should be able to identify and document the beneficiaries of their programmes segregated by gender which information they can use to highlight the gender inequalities. This is because it is very difficult to design gender responsive interventions without first understanding the gender inequalities in the sector. Consequently, we recommend that each sector and institution should work towards development of simple but coordinated monitoring and evaluation framework and supported by functional (M&E) units. The initiative should help document the composition of the beneficiaries and track the impact of the implemented interventions on a sex-disaggregated basis. The outcome of which should help evaluate the performance of the previous budget and influence the spending priorities for gender issues in the ensuing year.

Dissemination and Sensitization on Gender Related Information

In the responses it was clear that many stakeholders were not fully aware of the gender issues, and relevant guides used in promoting GRB. For instance, in the KAPs less than a half of the respondents were aware of the gender budgeting guidelines. This suggests that relevant documents are not adequately shared with key stakeholders. Therefore, there is need for a government wide dissemination of all relevant guides and circulars such as the budget guidelines for GRB in the budget call circular, the *Compendium* and *Compact*. This can be done by sharing soft and hard copies of these documents to create awareness about the gender inequalities in the sector and possible interventions to address the gender inequalities. Alternatively, MGLSD in collaboration with EOC should conduct awareness campaigns to inform key stakeholders about the gender requirements and indicators used to measure the gender responsiveness of the budget.

Capacity Building

The study identified knowledge and skill gaps among the respondents who included officials involved in planning and budgeting, gender focal persons, as well as the assessors for gender and equity compliance of the budget documents. All these key stakeholders need training in gender analysis and mainstreaming in order to appropriately integrate gender in the budget process. These key stakeholders should be trained in necessary concepts, knowledge and analytical skills needed to prioritize inequality issues, design appropriate interventions, monitor and evaluate gender outcomes. It is also important to provide the prerequisites like

systems, databases and commitment from the policy makers to anchor GRB. The recommendation is made based on the premise that gender responsive budgeting goes beyond searching for a word such as women, men, girls and boys to identifying a gender sensitive or responsive or transformative budget. Even the personnel who have already received training may need retooling; because society is dynamic and new gender issues can emerge that require different approaches to address them.

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APPENDIX

Appendix 1: Knowledge, Attitudes, and Practices (KAP) Survey Questions

Assessing Gender Responsiveness of the National Budget Knowledge Attitudes and Practices Survey

Name: _____

Contact: _____

Designation: _____

District: _____

Gender: 1. Male 2. Female

Instructions

Please tick one option per question

Shaded options are not applicable

A					
Understanding Gender Concepts					
1	What do you understand by gender 1. Physical/biological differences 2. Difference in capabilities 3. Socially defined roles 4. All of the above 5. None of the above	2	How would you define gender inequality 1. Difference between the number of male and female 2. Difference between the capabilities of men and women 3. Imbalance in treatment or opportunities for men and women 4. All of the above 5. None of the above		
				Yes	No
					Don't Know
3	Is gender inequality an issue in Uganda?				
4	Do you think men and women have different agriculture needs?				
5	Do you think men and women have different Health needs?				
B	Knowledge about gender guidelines and the budget				

6	Are you aware of the National Gender Policy					
7	Are you aware of the Gender budgeting guidelines					
8	Are you aware of the Gender compacts for sectors					
9	Do you think women have fewer economic opportunities than men?					
10	Do district budgets take into account the different needs of men women boys and girls?					
11	Are you aware of gender and equity compliance requirements for district budgets?					
12	Are you aware of the gender compliance assessment under taken by the Equal Opportunities Commission?					
C	Attitudes and practices					
13	Have you ever put forward any recommendations to eliminate gender inequality?					
14	Have you ever taken any steps to eliminate gender inequality?					
		Strongly Agree	Agree	Neutral	Dis-agree	Strongly Disagree
15	The difference in level of agriculture production between men and women is due to difference in physical abilities					
16	Women should focus on growing food crops while men focus on growing cash crops					
17	Some tasks/jobs can only be handled effectively by men					
18	I always use sex-disaggregated data in budgeting					
19	I always involve women in planning					
20	I always involve stakeholders in planning					
21	I always apply gender responsive budgeting guidelines in budgeting and planning					
22	I can easily identify gender issues for budgeting					
23	Gender mainstreaming is the responsibility of the Community Based Services Office					

Appendix 2: Assessment Tools

A. Guidelines for addressing gender and equity issues in the Budget Framework Paper (BFP)

Introduction

These guidelines are in line with the Second National Development Plan (NDPII) 2015/16-2019/20, whose ultimate goal is “to attain middle income status by 2020 through strengthening the country’s competitiveness for sustainable wealth creation, employment and inclusive growth. However, this will not happen if certain sections of the society continue to be excluded from the development process. It is thus imperative that Ministries, Departments, Agencies (MDAs) and Local Governments (LGs) demonstrate promotion of gender equality and equity as key strategies in attaining middle-income status. Therefore, medium-term plans and budgets should prioritise interventions and expenditures that promote competitiveness; equitably create wealth and access to employment for all Ugandans irrespective of sex, age, disability, ethnicity, and geographical locations.

In addition, the MDAs and LGs are required to demonstrate how they contribute to the attainment of the Sustainable Development Goals (SDGs) as highlighted in the NDPII. The goals specific to gender and equity are:

Goal 3: “Ensure healthy lives and promote well-being for all at all ages”;

Goal 4: “Ensure inclusive and equitable quality education and promote life-long learning opportunities for all”.

Goal 5: “Achieve gender equality and empower all women and girls”.

Goal 10: “Reduce Inequality within and among countries.”

To facilitate measuring of progress of the key development results and targets identified in the NDPII, all MDAs and LGs are required to disaggregate their indicators by sex, age, disability and geographical location.

These guidelines are therefore, an *integral part* of the Budget Call Circular and overall sector working group guidelines issued every financial year.

Definition of key concepts

This section provides users of these guidelines with definitions of key terms that are frequently used.

Gender Issue: A statistical or social indicator of inequality between males and females arising from discrimination and/or marginalization

Gender Equality: The provision of equal opportunities to all women and men to access, participate, and use public services.

Equity: Equity refers to fairness and justice in the distribution of benefits, rights, and responsibilities in society. Some socio-economic groups may not easily access/benefit from government programmes. For example, internally displaced people; orphans and abandoned children; asset-less widows; child headed households; unemployed youths; poor elderly and rural landless people. Addressing equity issues entails ensuring that all vulnerable groups are accessing/benefiting from government programmes.

Gender and equity budgeting: It is about accommodating the different needs and interests of women and men, girls and boys, marginalised groups and regions/locations. Gender and equity budgeting does not mean a separate budgeting process for women and marginalised groups.

Gender and Equity issues for sectors

This section lists priority gender and equity issues identified in NDP II for sectors to address.

Table 1: Proposed sector gender and equity issues

Sector	Gender and Equity Issues Identified in the NDP II
Agriculture	<ol style="list-style-type: none"> 1. Limited access to labour-saving technologies for food production for women farmers and other vulnerable groups 2. Un-equal access to agricultural credit facilities for appropriate agro-processing.
Tourism	<ol style="list-style-type: none"> 1. Limited participation of women and other vulnerable categories in formal tourism 2. Lack of articulation of gender and equity issues in policy and regulatory standards
Health	<ol style="list-style-type: none"> 1. Limited access to family planning services 2. Inadequate Skilled Birth Attendants 3. Inadequate equipment and personnel to handle Emergency Obstetric Care
Education	<ol style="list-style-type: none"> 1. Inadequate targeted programs for disadvantaged communities, marginalized groups and students with special learning needs 2. Lack of a Partnership Framework to address social-cultural and other barriers to girls' and boys' attendance and retention in schools. 3. Limited involvement of special needs groups in Science, Technological Innovations 4. Low enrolment and participation of girls and other vulnerable groups in Science, Technology, Engineering, and Mathematics in schools.

Sector	Gender and Equity Issues Identified in the NDP II
Trade and Industry	Limited availability of requisite vocational and technical skills among women and vulnerable groups for industrial and trade development.
Works and Transport	Poor community road infrastructure
Energy and Mineral Development	<ol style="list-style-type: none"> 1. Limited availability and use of renewable energy technologies like bio-fuels, wind, solar, improved cook stoves and Liquid Petroleum Gas at household and institutional levels. 2. Limited connection to the grid in peri-urban and rural areas.
ICT	Lack of teachers for ICT especially in rural areas
Water and Environment	Inequitable access to water for household use and production in water stressed areas.
Lands and Housing	Inequitable access to land to facilitate orderly development of urban and rural settlements. 2. Limited awareness of land rights especially among women and other vulnerable groups
Accountability	Inadequate articulation of gender and equity requirements in national service delivery standards
Public Sector Management	<ol style="list-style-type: none"> 1. Lack of child care services at places of work 2. Lack of equitable Local Economic Development (LED) programs in LGs. 3. Limited implementation of programmes to strengthen national capacity for gender and equity responsive policy development, implementation and monitoring.
JLOS	Limited disaggregated information on complainants for fast tracking access to JLOS services by vulnerable groups.
Security	Limited welfare services for spouses and families of officers and men on placement.
Social Development	Limited economic empowerment and entrepreneurship Skills for women and vulnerable groups.
Public Administration	Implement programmes to strengthen inclusive civic participation and engagement in national democratic processes.

Note for all sectors:

1. In addition to the sector gender and equity issues noted in table 1, MDAs and LGs are encouraged to put in place institutional mechanisms for enhancing capacity to respond to gender and equity concerns.
2. All MDAs and LGs should address regional imbalances.

PART II: How to address gender and equity issues within the BFP

Section 1: Sector Overview (20 points)

The first section of the BFP deals with examination of sector policies and objectives. It illustrates how the sector relates to the National Development Plan 11. To address gender and equity issues identified in Part I, users should do the following:

Step 1: Clearly highlight how your sector promotes; Gender Equality, Equity, Social inclusion and participation; the goals of the NDP II.

Step 2: Ensure that the sector objectives address gender and equity concerns (the objective may be either all inclusive¹⁸ /universal or specific¹⁹)

Step 3: Use sex, age, and disability and location specific data to show the magnitude of gender and equity problems in your sector.

Step 4: State the implications of the gender and equity issues to your sector performance

Section 2: Past Performance and Medium Term Plans (45 points)

This section must assess how well the sector has addressed the needs and interests of different groups and what the planned sector interventions are for the ensuing year.

Step 1: Under physical performance, indicate outputs attained and the beneficiaries by sex, age, disability, and region/location.

Step 2: Indicate outcomes (where feasible) and beneficiaries by sex, and socio-economic group. Show linkage of the outcomes to attainment of gender equality, equity, and social inclusion.

Step 3: Compare planned activities/targets against achievements with regard to addressing gender and equity issues in the sector and highlight performance gaps

Step 4: Specify amount utilized on outputs that address gender and inequity (age, disability, and location) during the period under review by vote function.

Step 5: Outline gender and equity responsive outputs as well as activities planned for the medium term to ensure equitable service delivery by vote function.

Step 6: Specify gender and equity responsive outputs as well as activities planned for the ensuing financial year.

¹⁸ Inclusive/Universal objectives imply that they will cater for all Ugandans. For example, “provision of safe water to all”.

¹⁹ Specific objectives mention the target group. For example “provision of justice services to the marginalized groups and poor people”

Step 7: In addition outline the planned mechanisms for promotion of gender equality and equity in the sector

Step 8: List key outcome and output gender and equity sensitive indicators to assess sector performance in the medium term

Section 3: Budget Allocations (30 points)

This section examines the budget allocations for the ensuing financial year

Step 1: Specify budget allocations to priority outputs addressing gender and equity issues by vote function

Section 4: Sector challenges for the Medium Term (5 points)

This section helps users to note gaps in proposed interventions for addressing the gender and equity-related issues identified in the examination of policies and past performance.

Step 1: Identify internal and external challenges as well as emerging issues that will affect the sector performance in addressing gender and equity issues.

Step 2 Propose solutions as well as complementary actions and responsible actors to enhance sector performance to address the identified gaps.

Assessment Tool for MPS

Section	Sub Section	Performance Area	Scoring Checklist	Max	Scoring Points
Section I	Vote Mission	Vote Mission Reflects commitment to inclusion/ participation by all	Mission Statement highlights elements of Social inclusion/ participation by all.	1	<i>If the Vote Mission statement; Demonstrates commitment to inclusion/ participation by all score 1 otherwise score 0</i>
Section II	Strategic Objectives	Vote Strategic /Programme objectives reflects gender and equity concerns	-At least one Strategic/ Programme objective is specific in addressing gender or equity issues OR -Objective is all inclusive	5	<i>If Vote has at least one explicit Strategic/ Programme objective specific in addressing gender or equity issues Score 3 If Vote has at least two all-inclusive objective score 2 If Vote has at least one all-inclusive objective score 1 Otherwise score 0</i>
Section III	Past Physical Performance	- Vote highlights Gender specific sub programme outputs for the period under review Vote highlights Equity specific sub programme outputs for the period under review	Gender Specific out puts that address Gender inequalities for the period under review. Specific equity outputs that address inequity disaggregated by (age, disability and location) during the period under review	4	<i>If 3 gender outputs are reflected score 4 If 2 gender outputs are reflected score 3 If 1 gender output are reflected score 1 otherwise 0</i> <i>If equity outputs are reflected targeting: Location: score 2 Age score 2(0.7 each) Disability score 2 otherwise 0</i>
	Past financial Performance	Vote highlights funds utilized on Gender specific out puts during the period under review at sub programme level.	Specific amount utilized (in relation to appropriated budget) on outputs that address Gender inequalities for the period under review at sub programme level.	8	<i>If specific funds utilized on gender outputs are reflected score 8(40-8, 30-6, 20-4, 10-2) otherwise 0</i>

Section	Sub Section	Performance Area	Scoring Checklist	Max	Scoring Points
		Vote highlights funds utilized on Equity specific out puts during the period under review at sub programme level.	-Specific amount utilized on outputs that address inequity (age, disability, and location) during the period under review at sub programme level.	12	<i>If specific funds utilized on equity outputs are reflected score as follows: Location score Age score 4(C-1, Y-2, O-1) Disability score otherwise 0</i>
Section IV	Medium Term Plans	Vote specifies gender targeted interventions for the medium term to ensure equal access to service delivery	-Equity responsive interventions for five years	3	<i>If Vote has equity responsive interventions score as follows: Location score 1 Age score 1 (for either) Disability score 1 otherwise zero</i>
Section V	Vote Programme performance	Vote specifies Equity Specific targeted interventions for the medium term to ensure equitable service delivery	-At least one programme outcome is specific in addressing gender or equity issues OR -the programme outcomes are all inclusive.	5	<i>If Vote has at least one explicit programme outcome specific in addressing gender or equity issues Score 3 , If Vote has at least 2 all-inclusive programme outcomes score 2</i>
			Programme Outcome indicators are gender and equity responsive	5	<i>If Vote has at least 1 all-inclusive programme outcome score 1 Otherwise score 0</i>
					<i>If Vote has at least one explicit programme outcome indicator specific in addressing gender or equity issues Score as follows; If Vote has at least 1 outcome indicator specific to; gender Score 2: Age (Youth, Children and Older Persons) score 1 Location: Score 1 Disability: Score 1 (any) Otherwise score 0</i>

Section	Sub Section	Performance Area	Scoring Checklist	Max	Scoring Points
			Programme Outcome indicators are gender and equity responsive and data disaggregated by: Sex, Age, Disability and Location	5	If programme Outcome indicators are disaggregated by: gender score 2 Age (Youth, Children and Older Persons) score 1; Location score 1 Disability Score 1 Otherwise score 0
Section VI	Physical Plans for the Ensuing Year	- Vote highlights Gender specific sub programme outputs for the Ensuing Year	Gender Specific out puts that address Gender inequalities for the Ensuing Year	8	If 4 gender outputs are reflected score 8 If 3 specific gender outputs are reflected score 6 If 2 gender output are reflected score 4 If 1 gender output is reflected score 2 otherwise 0
		Vote highlights Equity specific sub programme outputs for the Ensuing Year	Specific equity outputs that address inequity disaggregated by age, disability and location for the Ensuing Year	12	If equity outputs are reflected targeting: Location: Score 4 Age score 4(C-1, Y-2, O-1) Disability and others: Score 4 otherwise 0
	Financial Plans for the Ensuing Year	Vote highlights funds allocated specifically for Gender out puts for the Ensuing Year.	Specific amount allocated on outputs that address Gender inequalities for the ensuing year	8	If specific funds allocated on gender outputs are reflected score 8(40-8, 30-6, 20-4, 10-2) otherwise 0
		Vote highlights funds allocated specifically for Equity out puts for the Ensuing Year.	Specific amount allocated on outputs that address inequity (age, disability, and location) for the Ensuing Year.	12	If specific funds allocated on equity outputs are reflected score as follows: Location score 4 Age score 4(C-1, Y-2, O-1) Disability and others score 4 otherwise 0

Section	Sub Section	Performance Area	Scoring Checklist	Max	Scoring Points
Section VII	Challenges to addressing G&E Issues	<ul style="list-style-type: none"> - Internal challenges to addressing G&E issues - External challenges to addressing G&E issues - Emerging issues (including solutions) 	<ul style="list-style-type: none"> -Policy / legal framework issues -Institutional (including multi-programme /complementary) issues -Capacity (Human, equipment, -Socio-cultural issues -Geographical issues -Others (Specify) -Environmental issues -Proposed actions to challenges. 	4	<p>If Vote mentions: at least 2 challenges score 2, if 1 challenges score 1, Otherwise zero.</p> <p>If Vote proposes any solution score 2 Otherwise zero.</p>

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