



Gender Responsive Budgeting in Uganda

George Bogere¹, Susan Kavuma (PhD)² and Margaret Kakande³

1. Introduction

Gender-Responsive Budgeting (GRB) is an approach that has been used in many countries to address gender gaps and promote inclusive growth and development. Gender Responsive Budgeting is part of efforts to mainstream gender into the budget. Because budgets are the implementing tools that transform government promises and commitments into programmes and services, mainstreaming gender considerations into the budget development process is critical to creating more equitable and inclusive societies. Incorporating gender analysis tools into various stages of the budget process can ensure that the different roles and needs of both women and men are taken into account as decisions are made about development priorities, funding levels, and implementation.

Today, gender responsiveness is a prominent feature of Uganda's budget process thanks to the recently enacted Public Financial Management (PFM) Act 2015. However, despite the commendable interventions put in place to promote GRB in Uganda, there is concern that gender inequality has not been adequately addressed in the budget (Uganda PFM Strategy, 2018). The strategy emphasises the need for greater understanding by actors to ensure that an appropriate gender equality perspective is integrated in the strategic plans. It also pointed out the

1 Research Fellow at the Advocates Coalition for Development and Environment (ACODE) Kampala Uganda

2 Research Fellow at the Advocates Coalition for Development and Environment (ACODE) Kampala Uganda

3 Head of the Budget Monitoring and Accountability Unit of the Ministry of Finance Planning and Economic Development (MFPED) Kampala Uganda

lack of clear monitoring and tracking of compliance with gender budgeting, as an issue to contend with.

This paper is prepared under the 'Gender-Responsive Budgeting in Africa: An Action learning Project in Senegal and Uganda'. The project is funded by the International Development Research Center (IDRC) and is implemented by the Advocates Coalition for Development and Environment (ACODE) and Consortium for Economic and Social Research (CRES) in Uganda and Senegal respectively. The overall objective of the project is to build capacity in gender responsive budgeting for researchers and technocrats involved in the budget process both at national and sub-national levels to improve the gender responsiveness of the budget and budget process. The project specifically aims to, (i) contribute to a better understanding of the nature and importance of gender roles and gender relations in development processes, as well as evidence-based policy making processes that take gender into account; (ii) analyze and address inconsistencies and gaps in policies, public expenditure frameworks and the delivery of public services in selected sectors using gender lens; (iii) strengthen the capacity of think tanks and government officials in integrating gender analysis into research and development practice; and (iv) promote networking and experiential learning for the key actors in gender budgeting. This paper presents an overview of Uganda's experience with GRB. The objective is to describe the legal policy framework, tools and process of mainstreaming gender into the annual budgets in Uganda. The paper is organized as follows section two describes the concept of gender responsive budgeting. Section three provides an overview of the policy and legal framework for gender responsive budgeting in Uganda.

2. Background

Gender responsive budgeting is used interchangeably with gender budgeting in the literature and has several definitions. Budlender (2005) define GRB as a policy analysis initiative that examines the impact of the government budget on women, men, girls and boys. Sodan and Sharma (2014) define GRB as a process of committing budgetary resources to gender specific goals. Budlender (2005) notes that the analysis should go beyond examining the words in the budget and investigate the money allocated to implement policies, whether the money was spent, whom it reaches and whether it changes gender patterns in society. This means that frameworks and tools must be developed to engender macroeconomic and fiscal policy making. Therefore, implementation of GRB involves a range of activities, including: collection of gender disaggregated data, raising awareness on gender inequalities, gender sensitive policy analysis and formulation, as well as gender responsive monitoring of program implementation. The common practice

is not to have a separate gender budget or specific allocation to the gender institutions but rather to mainstream gender in all sectors and track how budgetary allocations affect gender patterns in society.

The concept of GBR is broad but can be viewed as a means of integrating a gender perspective into all stages of the budgetary process – budget preparation, budget approval, execution, and evaluation and audit to ensure that the budget process addresses the gender inequalities in society. In view of literature, we regard GRB as a process that aims to assess the impact of the budget revenues and expenditures on the socio-economic status and opportunities of women and men and other issues of gender equality between men and women in a given society. The GRB analysis should go beyond considering gender disaggregated data and look at other social aspects such as age, socioeconomic background, location and education level depending on the availability of data. We posit that the ultimate goal of GRB should be to promote equality of opportunities for women and men and/or address gender inequalities that may hinder economic growth and/or poverty reduction. Therefore, the GRB process requires adequate information on outputs and outcomes of the budget revenues and expenditures on the socio-economic status and opportunities to ascertain the extent to which the national budget is gender responsive.

Uganda embraced GRB in 2004 when the Budget Call Circular⁴ 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. Since FY 2003/04 government took on gender and equity budgeting with the view to addressing gender concerns during the budget formulation process. 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.

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

3. The policy and legal framework for Gender Responsive Budgeting in Uganda

The legal framework provides for equality between men and women and puts in place a framework for mainstreaming gender into the budget. In the 1995 Constitution, Article 33 states that “women shall have the right to equal treatment with men and that right shall include equal opportunities in political, economic and social activities”. The Uganda Gender Policy (2007) describes gender mainstreaming as a government framework for addressing gender imbalances in all government agencies, including Local Governments. The aim of gender mainstreaming is to promote gender equality and empower women by ensuring equitable access to opportunities and participation in the development process by men and women.

3.1. Gender in national development plans

Uganda’s long-term development framework is guided by the vision 2040 and the NDPII. The Vision 2040 prioritizes gender equality as a cross - cutting enabler for socio - economic transformation. The NDP II too prioritizes achievement of gender equality and empowering all women and girls. The NDPII requires MDAs and LGs to align their programming to the attainment of Sustainable Development Goals (SDGs). The SDGs and specific gender goals highlighted in the Plan include,

- 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”

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 labor-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
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	<ol style="list-style-type: none"> 1. 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

Source: NDP II 2015/16 to 2019/20

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 are required to address regional imbalances.

3.2. The Public Finance Management (PFM) Act 2015

The PFM Act came into force in 2015 after two decades of work on mainstreaming gender into the budget.. The Act among other things establishes principles and procedures for fiscal policy and macroeconomic management, and the annual budget process. The PFM Act is strong on gender and contains articles on gender. The inclusion of the clauses on gender was championed by various actors including, politicians, CSOs, academicians, Equal Opportunities Commission, among others. A key feature of gender in the PFM Act was the introduction of a requirement that all Ministries Departments and Agencies (MDAs) budget for gender and equity responsive interventions. The Act gives the Equal Opportunities Commission (EOC) the mandate of assessing the budgets of MDAs for compliance with the gender and equity requirements. The MFPED then issues a certificate of Gender and Equity based on this assessment before submission of Budget Estimates to Parliament for approval.

Box: Articles on Gender in the PFMA 2015

Article 9; clause 6, on the Gender and Equity Certificate: The PFM Act provides that, "The Minister (of Finance) shall each financial year submit the Budget Framework paper to parliament together with a certificate issued in consultation with the Equal Opportunities Commission certifying that;

- The Budget Framework Paper (including those of Ministries, Departments and Agencies) is gender and equity responsive and
- Specifying measures to equalize opportunities for men, women, persons with disabilities and other marginalized groups

Article 13; clause 11e, also on the Gender and Equity Certificate: The PFM Act provides that, "The Minister (of Finance) shall present with the annual budget a certificate issued in consultation with the Equal Opportunities Commission certifying that;

- The budget is gender and equity responsive and
- Specifying measures to equalize opportunities for men, women, persons with disabilities and other marginalized groups

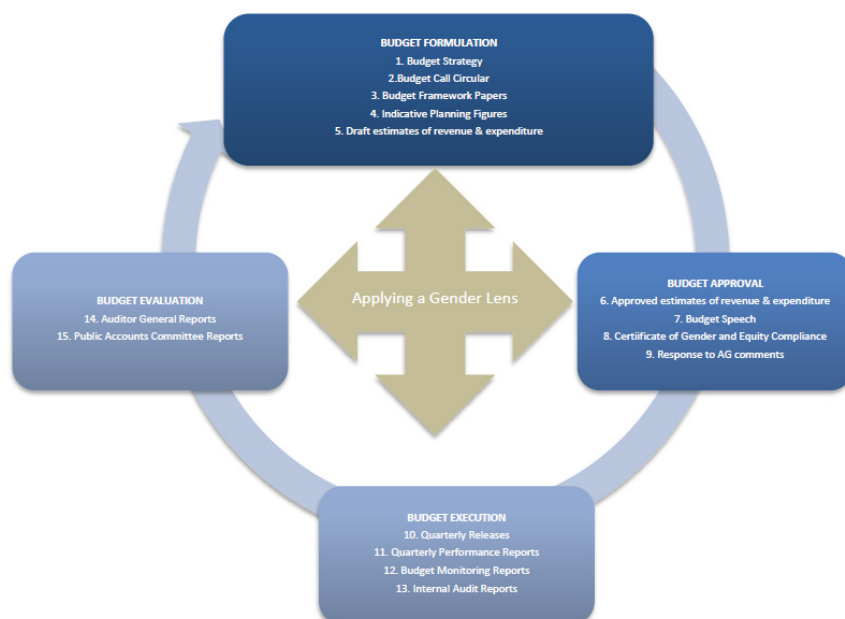
Article 13; clause 15g, also on the Gender and Equity Certificate: The PFM Act provides that, policy statement shall have a certificate issued by the Minister of Finance in consultation with the Equal Opportunities Commission certifying that;

- The policy is gender and equity responsive and
- Specifying measures to equalize opportunities for men, women, persons with disabilities and other marginalized groups

4. GRB and the budget process

Uganda's budget follows the internationally recognized Classification of Government Functions (COGOF). The budget is divided into revenue and expenditure sides. The expenditure side is categorized under sectors, votes and vote-functions. The districts are votes under applicable sectors. Aggregation of these sector votes make a district budget. Uganda's Financial Year (FY) runs from July 1 to June 30. The annual budget cycle has four main stages as shown in Figure 1. Each stage has processes and outputs including, budget formulation which involves preparation of the Budget Strategy, Budget Call Circular, Budget Framework Papers, Indicative Planning Figures, Draft estimates of revenue & expenditure. The second stage is budget approval which involves (Approving estimates of revenue & expenditure, giving the Budget Speech, processing the certificate of Gender and Equity Compliance, and Responding to AG comments). The third stage is budget execution, which involves providing Quarterly Releases, Quarterly Performance Reports, Budget Monitoring Reports, Internal Audit Reports). The last stage is budget evaluation where the Auditor General audits the accounts for spending agencies and writes a report addressed to parliament. The report is reviewed by the Public Accounts Committee of parliament and presents its findings and recommendations to the rest of the house. Parliament then debates the recommendations and makes decisions. Mainstreaming gender into the budget entails integrating gender at the different stages of the budget cycle to make the national budget gender responsive.

Figure 1: Budget cycle and key outputs



Source: Authors' Compilation

5. Gender Responsive Budgeting Tools

The policy framework focuses on gender and equality. However, the discussion in this section focuses on gender alone. The concept of equity is laden and makes it difficult to tease out gender issues. The tools for GRB can be categorised under supply and demand. On the supply side of GRB are tools that enable mainstreaming of gender into the budget and are put in place by the state. These largely include policies, laws, regulations and procedures. On the demand side are tools that verify and evaluate mainstreaming of gender in the annual budgets. They are largely used by none state actors although the state too provides input in terms of information and data. They include research and analysis, participatory planning and monitoring and, lobbying and evidence based advocacy. There are tools that traverse the two sides as shown in Figure 2. In Uganda, the tools have been applied variedly at different stages of the budget cycle. It is important to note that gender mainstreaming in the budget is most pronounced at formulation and approval stages than the other stages of the budget cycle. This leaves an important and critical gap in tracking GRB.

Figure 2: Tools for GRB

Stage of budget cycle	Supply side tools	Demand side tools
Budget preparation	Budget guidelines (Budget Call Circular) Gender Compliance Assessment	Advocacy Participatory Budgeting
	<div style="border: 1px solid black; padding: 2px; width: fit-content; margin: 0 auto;">Sex-disaggregated data</div> <div style="border: 1px solid black; padding: 2px; width: fit-content; margin: 0 auto;">Gender Budget Analysis</div>	
Budget approval		Lobbying with Members of Parliament
Budget execution	<div style="border: 1px solid black; padding: 2px; width: fit-content; margin: 0 auto;">*Gender-aware Public Expenditure Tracking Surveys</div> <div style="border: 1px solid black; padding: 2px; width: fit-content; margin: 0 auto;">*Sex-disaggregated Public Expenditure Incidence Analysis</div>	
Evaluation and audit	<div style="border: 1px solid black; padding: 2px; width: fit-content; margin: 0 auto;">*Gender-aware citizen report</div> <div style="border: 1px solid black; padding: 2px; width: fit-content; margin: 0 auto;">*Gender audits</div>	

* these tools are not currently being used

5.1. Tools for mainstreaming gender at Budget formulation stage

The budget formulation stage is considered the most important stage for mainstreaming gender into the annual budget. Tools for mainstreaming gender at this stage include the Budget Call Circular, the Gender Compliance Assessment,

Advocacy, Participatory Budgeting and Gender Budget Analysis. The tools are summarized below.

Budget Call Circular

The Budget Call circular issued by the MFPED instructs institutions on how to prepare their Budget Framework Papers. The BCC includes a detailed guideline of how to address gender and equity in the Budget Framework Papers. A sample of the Guidelines is attached as Annex 1.

Gender Compliance Assessment

The Equal Opportunities Commission assesses the Budget Framework Papers and Ministerial Policy Statements for compliance with gender and equity requirements. Agencies that score above 50 are certified by the Minister responsible for Finance, and then forwarded to Parliament for approval. The Sectors that do not attain the mark are requested to review the Budget Framework Papers and MPS. The challenge with the certification process is lack of clarity of gender requirements for the different MDAs. The Gender Task Force is supporting the development of Gender and Equity Compacts to facilitate uptake of the practice by MDAs. The Compacts are meant to identify the gender and equity issues; the appropriate interventions; and performance indicators to assess the extent to which MDAs address the issues. The compliance assessments focus on the following aspects of the BFPs and MPs:

1. Priority gender issues to be addressed in a sector or agency, spelling out why they are of concern.
2. Proposed priority interventions to address a priority gender issue
3. Planned outputs with targets for the interventions.
4. Expected outcomes of the intervention(s)
5. Performance indicator(s) for assessing level of achievement in addressing the gender inequality
6. Budget allocation made for the targeted interventions.

Sex disaggregated data

Gender equality is goal five of the SDGs. Sex disaggregated data are important for designing of effective interventions for the achievement of the SDGs on gender equality. There is varied availability of sex-disaggregated data by sector and levels. There has been significant progress on availability of sex disaggregated data for health and education but significant gaps remain in statistics to measure women's economic empowerment. The Uganda Country Gender Assessment by UNDP (2015) identifies inadequate gender disaggregated data as one of the factors constraining mainstreaming of gender into sectoral plans. Another major

challenge with sex-disaggregated data in Uganda is that data are scattered across agencies although efforts have been made to bring them together (NPA& UN-JPGE, 2012). At the international level, the World Bank's Gender Data Portal provides up to date sex comprehensive sex-disaggregated data and gender statistics covering demography, education, health, economic opportunities, public life and decision-making, and agency (datatopics.worldbank.org). At national level, the Uganda Bureau of Statistics (UBOS) under the auspices of the United Nations Joint Program on Gender Equality and Women Empowerment (UN-JPGE) produced the Uganda Facts and Figures on Gender (2013).

Gender Budget Analysis

During budget formulation and execution, it is important to conduct gender budget analyses. This is the assessment of the budget to establish the extent to which it satisfies the economic rights and basic needs of all the people; allocates resources equitably across sectors and sections of the economy and promotes all people's participation in the budget process. The analysis should be on both the revenue and expenditure sides of the budget. The review may interrogate timeliness; levels, trends, types/composition; adequacy, appropriateness of the budget as well as impacts on beneficiary/stakeholder groups. Furthermore, the analysis may be at national, sectoral, local government levels. The budget expenditure analysis would entail exploring various questions. For example:

- What are the critical gender issues and what needs is the budget addressing? For example what inequalities in the health sector are the issues of concern?
- What outcomes are being expected and how do these relate to the gender issues?
- What is the link between the budget and the planned gender outcomes?
- What are the proposed sector interventions? What will work best for women, men, girls and boys?
- Which interventions among prioritized interventions will ensure optimal effectiveness for women, men, girls and boys?

There are various tools that can be used for the analysis. Gender-responsive budget analysis tools can be applied to three types of expenditure: expenditure targeted specifically at women (e.g. maternal health programmes); expenditure targeted toward equal opportunities and reducing gender-based inequalities (e.g. childcare); and general or mainstream expenditures (e.g. roads). The last category is the most difficult to analyze from a gender perspective, but as this is where most expenditures are made and is regarded as the most important process in GRB. Raising awareness about the existence of these tools is as necessary as building the capacity to apply them. Encouraging more and better disaggregated analysis

of the impact of expenditure decisions is useful not only in relation to gender, but also in revealing inequalities in terms of income or geographic location which can also be captured through the use of these tools.

Participatory budgeting

Participatory Budgeting (PB) has been defined as a mechanism under which all stakeholders are involved (either directly or through representation) in the entire budget process; preparation, approval, management and evaluation (Acioly and Herzog et al., 2002; Shah, 2007; Wampler, 2007). Participatory budgeting is an important tool for mainstreaming gender into the budget because of its potential to involve women in the budget process. The Ministry of Finance Planning and Economic Development was instrumental in the adoption of PB by providing for it under the Budget Act of 2001 and the PFM Act of 2015. Other important actors are the local civil society organizations who monitor and undertake activities related to PB. It is important to note that in Uganda's case, PB is most emphasized at the sub-national level yet less than 15% of the budget is allocated to this level. The spaces for participatory budgeting in Uganda's budget process which are dominated by budget conferences at both national and sub-national level have been criticized for not providing effective participation especially at national level. The conferences are not arena for decision-making and therefore discussions that ensue rarely make it into decision making.

5.2. Challenges of institutionalizing GRB

There are a number of challenges faced in institutionalizing GRB in Uganda. Speaking at the launch of the project building capacities for gender responsive budgeting held in October 2017 in Kampala Ms Margaret Kakande cited five key challenges facing institutionalization of GRB in Uganda. They corroborate with the some of the challenges cited UNDP's Uganda Gender Equality Strategy (2014-2017). They include;

- Exclusive focus of GRB on the expenditure side of the budget: This leaves the revenue side un-assessed for gender responsiveness.
- Wavering political will with threats of repelling the GRB clauses in the PFM Act: This is worsened by the negative attitude of officials who see GRB as increasing their workload. This was exacerbated by the limited gender sensitivity of the top managers.. This makes GRB a slow process that requires consistent commitment.
- Limited capacity in gender analysis: Many officials had not been trained in gender before. The Gender Task Force has been supported to develop a comprehensive Gender and Equity Budgeting capacity building plan for Uganda. A curriculum and training manuals have been developed and a

pool of Trainers has been trained. The training has been institutionalized at the Civil Service College.

- Inadequate availability of gender disaggregated data to showcase the gender inequalities: Related to this was the limited availability of gender studies to inform the budgeting process. Evidence based policy making requires information.
- Inadequate gender responsive monitoring and evaluation: To ensure that budget proposals are appropriately executed. Although a list of National Priority Gender indicators has been established, there is no regular monitoring and reporting on these.

6. Conclusion

Gender responsive budgeting is one of the approaches Uganda is using to mainstream gender into its development agenda. Indeed the policy and legal frameworks provide for gender responsive budgeting in principal but falls short on clarity of gender issues and outcomes for different service providers and actors. The budget process too provides for mainstreaming gender into the budget using different tools whose application varies across levels of government and institutions. So far the tools applied focus largely on the budget approval stage and to a very limited extent the approval stage. Little has been done to mainstream gender into the budget execution and evaluation and audit stages. This is a critical gap for gender responsive budgeting in Uganda. There is no means of ensuring that what is planned for at budget preparation stage is implemented and its impact evaluated. The limited application of gender responsive budgeting tools at the two stages is largely due to two factors. First is the lack of clear entry points (supply side) for the application of the tools at these stages of the budget. Secondly, there is limited capacity among actors and stakeholders to use the applicable gender responsive budgeting tools at budget execution and evaluation and audit stages. The issue of limited capacity also applies to application of tools for gender responsive budgeting at budget preparation and approval as well. The capacity gap is particularly big at sub-national level where fewer interventions for gender responsive budgeting have been undertaken.

7. Bibliography

- Acioly, C., Herzog, A., Sandino, E., & Andrade, V. H. (2002). Participatory Budgeting in the Municipality of Santo André, Brazil: the challenges in linking short-term action and long-term strategic planning (No. IHS SINPA 18).
- Budlender Debbie, Ceclia Reyes and Martha Melesse (2005). "Gender Responsive Budgeting through the CBMS Lens". Proceedings of the 2005 CBMs Network Meeting, 742-776.
- NPA and UN-JPGE (2012). Final Report on the Development of Gender Responsive Indicators for Sectors
- Shah, A. (Ed.). (2007). Local budgeting. The World Bank.
- Sodani P.R. and S. Sharma (2014). "Gender Responsive Budgeting". ResearchGate.
- Uganda (2013). Facts and Figures on Gender
- _____ (2013). National Development Plan II 2015/16-2019/20
- _____ (2015) Public Financial Act
- _____ (2018) Public Financial Management Reform Strategy
- _____ (2013). Uganda Vision 2040: A Transformed Ugandan Society from a Peasant to a Modern Prosperous Country within 30 Years.
- UNDP (2014). Uganda Gender Equality Strategy 2014 -2017
- UNDP (2015). Uganda Country Gender Assessment
- Wampler, B. (2007). Participatory budgeting in Brazil. Contestation, Cooperation, and Accountability.

Annex 1: Guidelines for addressing gender and equity issues in the Budget Framework Paper (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 inclusive /universal or specific)

Step 3: Use sex, age, 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.

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 that have been 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.

Annex II: Gender and Equity Compact- Format

1. Introduction

This gives a background and defines the Compact. There is a justification for the Compact, description of the intended target users; how and when the Compact should be used; and the time frame for its application.

2. Situation Analysis

This section provides the status of gender and equity issues in a given sector. The statistics are providing a baseline.

3. Mainstreaming gender and Equity into the sector

This illustrates how this mainstreaming should be done. The mainstreaming is for agreed on programs within Sector Strategic Investment Plans (SIPs) or Ministerial Policy Statements where the SIPs are non-existent. Gender and equity gaps are noted for the programs and proposed strategies made. In addition performance indicators are proposed at both outcome and output levels.

4. Institutional Framework/Mechanisms

These are the institutional mechanisms deemed necessary to achieve effective gender and equity mainstreaming within sector programs.

Published by the Advocates Coalition for Development and Environment (ACODE)

**Plot 96, Kanjokya Street, Kamwokya
P. O. Box 29836, Kampala-Uganda**

Tel: +256-312-812150

Fax: +256-041-534056

Email: acode@acode-u.org

Web: www.acode-u.org

Citation:

Bogere, G., Kavuma, S., and Kakande, M., Gender Responsive Budgeting in Uganda, Kampala: ACODE Working Paper, 2019

© ACODE 2019

All rights reserved. No part of this publication may be reproduced, stored in a retrieval system or transmitted in any form or by any means electronic, mechanical, photocopying, recording or otherwise without the prior written permission of the publisher.