



ADVOCATES COALITION FOR DEVELOPMENT AND ENVIRONMENT

Gender Analysis and Monitoring of District Budgets

TRAINING MANUAL

March 2019

Centre for Budget and Economic Governance (CBEG)

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TABLE OF CONTENTS

Acronyms and Abbreviations	v
SECTION 1: BACKGROUND AND OVERVIEW OF THE MANUAL	1
1.1 Introduction	1
1.2 Background and Rationale	1
1.3 Objectives of the Manual	2
1.4 Structure of the Manual	2
SECTION 2: USERS OF THE MANUAL AND WHEN TO USE IT	4
2.1 How and when to use this Manual	4
2.2 Users of this Manual	4
2.3 Basic Principles of Facilitating Gender Analysis Training	4
2.4 Functions and Responsibilities of a Facilitator	5
SECTION 3: TRAINING METHODS AND TECHNIQUES	6
3.1 Method One: Group discussion	6
3.2 Method Two: Brainstorming	7
3.3 Method three: Lecture	8
3.4 Method four: Case study	9
3.5 Role Play	11
SECTION 4: UNDERSTANDING GENDER, BUDGET AND MONITORING CONCEPTS	14
4.1 Gender Concepts and Definitions	14
4.2 Budget Concepts and Definitions	16
4.3 Monitoring Concepts and Definitions	17
SECTION 5: IDENTIFYING GENDER ISSUES	19
5.1 Identifying gender issues	19
5.2 Worked Examples	22
5.3 Gender issues in Agriculture	27
5.4 Gender Issues in Health	28
SECTION 6: GENDER ANALYSIS OF DISTRICT BUDGETS	31
6.1 What Gender analysis of budgets entails	31
6.2 Gender Budget analysis tools	31
6.3 Types of gender analysis of district budgets	33
6.4 Worked examples for Agriculture and Health	38

6.5 District Budget Trends.....42

SECTION 7: GENDER RESPONSIVE MONITORING44

7.1 Gender analysis along the Monitoring chain.....45

7.2 Gender responsive performance indicators for agriculture and health46

7.3 Gender responsive reporting49

Annex 1: Practical Tips for Facilitators50

Annex 2: Gender Analysis tools53

Acronyms and Abbreviations

AIDS	Acquired Immuno Deficiency Syndrome
ACODE	Advocates Coalition for Development and Environment
BCC	Budget Call Circular
BFP	Budget Framework Paper
CBEG	Center for Budget and Economic Governance
CBOs	Community Based Organizations
CHEWs	Community Health Extension Workers
CSOs	Civil Society Organizations
DEC	District Executive Committee
DSC	District Service Commission
DTPC	District Technical Planning Committee
EOC	Equal Opportunities Commission
FY	Financial Year
HIV	Human Immuno Deficiency Virus
HMIS	Health Management Information System
HCs	Health Centres
IDRC	International Development Research Council
LGs	Local Governments
LLGs	Lower Local Governments
MAAIF	Ministry of Agriculture, Animal Industry and Fisheries
MDAs	Ministries, Departments and Agencies
MFPEd	Ministry of Finance, Planning and Economic Development
MoH	Ministry of Health
MTIC	Ministry of Trade, Industry and Cooperatives
NAADS	National Agricultural Advisory Services
NDP II	Second National Development Plan
NGO	Non- Governmental Organization
NMS	National Medical Stores
OPD	Out Patient Department

OWC	Operation Wealth Creation
PBS	Programme Budgeting System
PHC	Primary Health Care
PFMA	Public Finance Management Act
PMG	Production and Marketing Grant
PNFP	Private and Non for Profit
ToT	Trainer of Trainers
TB	Tuberculosis
SOP	Standing Orders of Procedure
UBOS	Uganda Bureau of Statistics
VHTs	Village Health Teams

SECTION 1

BACKGROUND AND OVERVIEW OF THE MANUAL

1.1 Introduction

This is a Training Manual to be used for building capacity in gender analysis and monitoring of district budgets. Development of this manual is part of a larger project titled 'Building Capacity for Gender Responsive Budgeting in Uganda' funded by the International Development Research Council (IDRC) and implemented by the Center for Budget and Economic Governance (CBEG) at ACODE. The project aims at building capacity in gender responsive budgeting of actors at national and local government levels. Implementation of the project will cover three districts of Soroti, Mukono and Mbarara and will put special emphasis on the agriculture and health sectors.

1.2 Background and Rationale

World over, it is now accepted that gender equality is good economics. To that effect, gender mainstreaming has become an extremely important discussion worldwide, as it is evident that gender equity among all sectors is imperative for inclusive growth and development. Despite the decades of work on promoting gender equality; gender inequalities still persist. Gender responsive budgeting has been considered as a strategy that can be used to address the gender gaps and promote inclusive growth and development. Because budgets are the implementing tools that transform government promises and commitments into programmes and services, mainstreaming considerations of gender into the budget development process is critical to creating more equitable and inclusive society (Kusambiza, 2013). Incorporating the tools of gender analysis into various stages of the budget process will ensure that different roles and needs of both women and men are taken into account as decisions are made about development priorities, funding levels, and implementation.

Uganda has made particularly large strides in gender-responsive budgeting. Indeed, a recent review of gender-responsive budgeting efforts by

Sub-Saharan African countries highlighted Uganda and Rwanda as the two countries with prominent gender budgeting efforts. Uganda was an early adopter of gender responsive budgeting, with gender budgeting formally adopted when the Ministry of Finance, Planning, and Economic Development (MFPED) included gender budgeting in the Budget Call Circular in 2004/05 (Stotsky, Kolovich & Kebbhaj 2016)

More broadly, the governance structures encouraging inclusive growth and equal opportunities for both men and women are embedded in the Constitution 1995, with the Gender Policy, the establishment of Equal Opportunities Commission (EOC) and the establishment of the

Ministry of Gender, Labor and Social Development. Moreover, all government ministries, departments, and agencies (MDAs) must receive a Certificate of Gender and Equity in order to have their budgets approved by parliament. The MFPED only grant this certificate after Equal Opportunities Commission has assessed their budgets and is satisfied that they have planned and allocated resources adequately to address specific gender and equity challenges in a financial year (Mukunda & Ntambi, 2017). Uganda was the first county in the world to pass into law the requirement for all MDAs go through this gender certification process.

Despite a number of very positive trends over the years, gender inequalities still exist among men and women. There is still much need for the capacities in the MDAs to be strengthened to ensure that gender responsive budgeting is fully appreciated and operationalized. Issuing of the Certificate of Gender and Equity is only done at the national government level, for example, and not at the local government, which limits the extent to which the budgets and work plans developed at the local government level efficiently allocate and spend resources on issues that affect women and men appropriately. This gap is especially large given that local governments are the bodies responsible for service delivery. Furthermore there are other factors that may impact on the discretion of districts to undertake gender responsive budgeting and expenditures across sectors such as the level of devolution of service delivery as well as the existence of intervening factors that affect outcomes for different services. Also, there is limited capacity of citizens and citizen groups (non-state actors) to undertake gender analysis of budget and monitoring.

1.3 Objectives of the Manual

The main objective of the Manual is to enhance capacity in gender analysis and monitoring of budgets for researchers at ACODE and partner organizations, including elected leaders in districts.

Specific objectives

1. To create a common understanding of key definitions and concepts in gender responsive budgeting and monitoring.
2. To increase awareness on the importance of gender analysis of budgets
3. To prescribe methods and methodologies to guide training in gender analysis and monitoring of budgets.
4. To develop practical skills of researchers at ACODE; partner organizations and selected elected district leaders in gender analysis of budgets and gender responsive budget monitoring.

1.4 Structure of the Manual

The Manual provides guidance on training approaches; key concepts, and practical methods of conducting gender analysis of budgets and monitoring. This is elaborated in seven sections.

The second section explains how the Manual should be used; while section three gives training

methods and techniques. Section four defines the key concepts under gender responsive budgeting and monitoring. Section five explains how gender issues are identified in the agriculture and health sectors. Section six illustrates how gender analysis of budgets is done while the last section, 7 describes aspects of gender responsive monitoring.

SECTION 2

USERS OF THE MANUAL AND WHEN TO USE IT

2.1 How and when to use this Manual

This manual is a step-by-step tool that helps to link understanding of the gender issues in the agriculture and health sectors with the budget process. The approach described in this manual looks, in particular, at how to conduct a gender analysis of the local government budgets and monitor.

This manual should be used during the training of researchers at ACODE and partner organizations, including elected leaders in districts. Specifically, Facilitators will use this manual in supporting elected district leaders conduct a gender analysis of their budgets as well as monitor.

2.2 Users of this Manual

This manual is developed for use by Gender Budgeting Trainers. Other users may include Planners, Budgeting Officials, Program Implementers, NGOs, and CBOs among others. The facilitators should have under gone a Training of Trainers (ToT) in Gender budgeting.

2.3 Basic Principles of Facilitating Gender Analysis Training

The facilitation of gender analysis training sessions requires a variety of technical, instructive, artistic skills and knowledge. Facilitators should have good reading, comprehension and writing skills. They also need a commitment to gender analysis, and the willingness to continue to learn by experimenting with new techniques and methods. It can be said that facilitators are not born, but rather develop through practice and continuous effort to improve and grow.

In addition, to be a facilitator requires a strong commitment to empower others. It is important to remember that a facilitator exercises considerable power and influence within the institutions that s/he seeks to strengthen. Therefore, the facilitator should always be conscious that s/he has a responsibility to promote democratic participation and to seek to empower the group with which s/he is working.

Everything that a facilitator says or does (or does not say or do) has consequences for the training session. These consequences may not always be readily evident, but in the long run may either benefit or hurt a group. It is therefore important to ensure that decisions made as part of an organizing or educational effort reflect a collective understanding and are based on the experiences of the group. They should not be based solely on the criteria and experiences of the facilitator.

2.4 Functions and Responsibilities of a Facilitator

A facilitator should be creative and dynamic, yet at the same time observant and sensitive to the needs and mood of the group. He or she should be patient and flexible, responsive to questions, and open to criticism. It is very important to be committed to gender inclusiveness and to respect cultural and ethnic differences. Finally, the facilitator should be consistent in his or her practices and statements. Specifically, a Facilitator should:

- Contribute to the building of common understandings based on the group's own experiences and educational background.
- Make the group more aware of its own internal dynamics.
- Stimulate democratic participation.
- Motivate the group to define and achieve its objectives.
- Help the group to work through internal conflicts in a constructive manner.
- Plan a logical and orderly process geared toward clear objectives.
- Prioritize and summarize important points.
- Go back to decisions made by the group and urge participants to follow up on them.
- Ensure that evaluation is part of group processes.

Detailed tips are attached as **Annex I**.

SECTION 3

TRAINING METHODS AND TECHNIQUES

This section prescribes a range of methods that can be used to facilitate the development of skills during gender analysis of budgets and monitoring. The facilitators will assess and use the appropriate method for a given session.

3.1 Method One: Group discussion

Objective

To promote full participation: and facilitate a common understanding of the essential elements of the subject under discussion.

What is group discussion?

1. Discussion is a method in which the participants exchange information, ideas and opinions among themselves on a given topic or set of topics.
2. Group discussion is where the main group is broken up into small groups to discuss the same topics or different aspects of the topic and then pool their ideas together.

When to use group discussion

1. This is when participants have already been introduced to a topic and there is need for generating more ideas on a topic.
2. When participants are many and you need to engage all of them to contribute to the topic.
3. It should be used with groups that already have a minimal understanding of the subject/issue on both theoretical and at practical level.

How to use discussion

1. Select carefully the topic or topics to be discussed making sure it is a topic which:
 - a) All participants understand
 - b) Participants have enough information about and can be covered in the time available.
2. State the topic or topics for discussion clearly, in writing wherever possible
3. Divide participants into desired groups.
4. Give each group a task(s).

5. State the basis of the discussion so that participants may follow.
6. Groups discuss and prepare their presentation
7. In plenary, each group presents
8. Ask several questions to encourage a discussion about the presentations
 - a) What are the similarities and differences that run through all the presentations?
 - b) What are the main elements in the presentations?
 - c) What is missing?
9. Summarize the inputs from the participants taking into account:
 - a) The highlights of the discussion
 - b) The conclusions which have been reached
 - c) What has been accomplished by the discussion
 - d) Minority viewpoints
 - e) Agreed upon actions and end on a high note.

3.2 Method Two: Brainstorming

Objective

To share ideas about the desired outcomes of the subject in question

What is brainstorming?

- This refers to quick generation of ideas in response to questions posed by the facilitator(s) and are captured on cards/flipcharts. The ideas are then clustered and prioritized.
- The facilitator should ensure that all participants are involved in generating ideas.

When to use brainstorming

- Usually at the start of a new topic in a training programme.
- It should be used with groups that already have a minimal understanding of the subject/issue on both theoretical and at practical level.

How to use brainstorming

1. Pose a question on a given topic. The topic is written on either a flipchart or card.
2. Participants give their ideas on the topic either on flipcharts or cards.
3. Sort and link the ideas to the topic.

4. Conduct discussions around recorded views
5. Summarize and fill in the gaps

3.3 Method three: Lecture

Objective

To enable the facilitator deliver key facts on a subject to participants of varying levels of knowledge in a short time.

What is a lecture?

- A lecture is where you stand in front of your audience and deliver the material by talking to them.

When to use lectures

- Participants have limited knowledge on the topic.

How to use lectures

A lecture consists of three parts:

- Preparation
- Presentation
- Summary

Preparation

- Research on your topic
- Organize the points properly in advance
- State the major points to be covered in a summary at the beginning
- Explain the usefulness of the information given
- Give the points in an organized manner showing the interrelations among them. Illustrate the points by examples drawn from the participants` experience
- Use relevant learning /teaching aids e.g. pictures, drawings, diagrams, films and real objects
- Prepare your visual aids and the layout of your flipchart or writing surface
- Decide whether the participants should be advised to take notes, or whether you will prepare a handout

1. Presentation

- Use short passages if you are reading word for word
- Underline the main points as reminders, and then speak conversationally about them
- Print headings on cards or power point and use these to prompt your memory if you know your subject well.
- Allocate a time allowance against each point so that you achieve a good balance within your talk
- Allow for questions from participants
- Encourage active participation by asking questions and calling for comments and other suggestions
- At the end, summarize the main points that have been covered.

2. Summary

- Single out and stress 'must know' points
- Have a handout summary if possible. It is a waste of time making the participants copy down factual information and diagrams
- Remind participants what they have learned.

3.4 Method four: Case study

Objective

To expose participants to real life situations so as to enable them identify issues and suggest appropriate solutions.

What is a case study?

- The case study is a description of an actual or imagined situation, or series of events, which present some problem of interest.
- A case study is where a real-life situation is summarized in the form of a story so that participants can identify the causes of problems in it and suggest appropriate courses of action

When to use a case study

- Introduce the case study to motivate participants.
- To bring out issues in an illustrated form
- To make learning interesting

How to use a case study

There are three phases:

- Preparation
- Briefing
- Discussion

1. Preparation of a case study

- Decide on the problem you want to highlight through the case discussion. The problem should seem real to the participants.
- Identify the training need which you want a case study to meet, for example analyzing a problem, evaluating a range of alternative courses of action, and selecting the best option; or highlighting the problems of introducing changes in an organization and achieving acceptance.
- Decide what you want the case study to achieve. For example:
 - To look at a practical case as a basis for explaining the key concepts
 - To exercise the understanding of newly-learned concepts
 - To stimulate deeper thinking into an aspect
 - To provide a vehicle for useful information
 - To give experience of a situation in a given context to improve the skills of problem analysis and communication.
- Write the case in a brief simple narrative style to include all the information necessary for the understanding of the events. Make it interesting to read or select the best and most relevant case study you can find.
- Prepare questions which would stimulate effective discussion of the issue, avoid questions which would be answered by “yes” or “no”
- Allow enough time for discussion, using those questions as guidelines, after the case study has been read or narrated
- Make enough copies of the case study for each participant

2. Briefing

- Introduce the case study
- Clarify aspects of the case study and any common assumptions which it would be helpful to make
- Focus participants` attention to particular aspects of the case study for special consideration

- Allow time to read the case study

3. Discussion

- Reconvene the meeting
- Lead discussion while allowing it to be free and informal. Only minimal involvement is required, through guidance key points
- Stimulate participants to participate
- Guide presentation of findings by asking participants to:
 - o Identify the problems
 - o Identify the causes
 - o Identify how the problems could have been avoided
 - o Identify possible solutions
- Consolidate/summarize findings (there is no one right answer to the problem.)

3.5 Role Play

Objectives

To enable the participants get insight of the reality of human interactions.

What is a role play?

It is a planned or spontaneous acting out of a situation or an incident by selected members of a learning group to portray a problem or situation and give the whole group a common experience to analyze.

When to use role play

- Role playing is a very useful training technique which can be employed in almost any training context.
- Elaboration of sensitive but realistic situations
- To achieve attitudinal change
- To encourage participation in groups

Why use role play

- For deeper understanding of concepts especially when training adults
- To allow a player to practice reacting to conflict and other stressful situations
- To gain insight into human interactions

- To help a participant modify his own behaviour patterns by getting feedback from others who have watched him play a role
- To open up communication channels and release some of the inhibitions which may otherwise hinder resolution of conflict situations
- For interactive and interesting sessions as it adds fun to learning
- It draws interest to a problem and helps to clarify it
- It brings out human relations behaviour that cannot be brought out by other methods
- It has a dramatic impact if done well
- It deepens insight into the problems and raises awareness

How to use role play

1. Identify an imaginary life situation.
2. Define the problem so that it is clear and has enough details to be understood and set on the scene properly
3. Describe the situation
 - Set the scene by describing the situation and the players involved
 - The situation should be carefully selected. It should be of a challenging nature and of concern to the participants. Conflict situations are typically chosen
4. Define the results to be achieved at the end of the role play. This may be:
 - To create awareness of the factors influencing a situation
 - To create sensitivity to other people's feelings and attitudes
5. Identify participants to take up specific roles. Ask participants who say they have difficulty in dealing with certain situations or individuals to act out these problem situations in role plays
6. Give guidelines to participants to act out the specific roles. Brief the players
 - This should cover the general situation, the type of person to be portrayed and his/her emotional state and attitudes
 - The actual words spoken in the role play are decided spontaneously by the players
7. Ensure the role players understand the purpose of the role play and are agreeable to play the parts
8. Assign an alter ego to each of the players to closely observe their feelings
9. Assign observer tasks

10. Instruct each special observer (alter ego) to carefully observe the attitudes and feelings displayed by his partner so that she/he can report these to the audience afterwards
11. Instruct the audience to observe the dynamics of the situation presented by the role players, what their attitudes and feelings are, and how they behave
12. Observers should be guided to observe the dynamics and to understand them through discussion after the role play and through interviewing the players
13. Instruct the audience to identify the problems presented by the players and examine the arguments put forward to solve these problems
14. Arrange the physical setup
 - Set aside an area to be the 'stage', and seat the audience so that they can all see
 - Set time and begin the role play
 - You introduce the players to the audience and then start the role play
15. Stop the role play
16. De-role the players
 - Ask them to return to their seats, and clear the 'stage'
 - Ask the players how they found playing their roles in order to assess how well they coped with their tasks
17. Use the Question and Discussion technique to assess the attainment of goals. For example:
 - To the special observers: 'Please describe to the group what feelings you observed your partner to display in the course of this role play'
 - To the audience: 'Why do you think the players behaved the way they did? Was their behaviour justified? How would you have behaved in these circumstances?'
 - Then: 'What problems were raised in the role play by each character? What causes of the problems were put forward by each character? What explanation would you give for the causes of the problems?'
18. Identify solutions suggested by each character. Give your views on these solutions. What solutions can you suggest?'

SECTION 4

UNDERSTANDING GENDER, BUDGET AND MONITORING CONCEPTS

The section introduces participants to gender, budget and monitoring concepts. At the end of the session, participants should be able to apply the concepts during gender analysis of budgets as well as budget monitoring.

Learning Outcomes

At the end of the session, participants should be able to:

- i. Explain the concepts and definitions of gender; budget and monitoring
- ii. Apply the concepts and definitions in budget analysis and monitoring

Training methods

The concepts will be best understood by the participants when group discussions, brainstorming or role play methods are used.

Group Discussions

The participants are divided into small (buzz) groups of 2-3 people. Each group is given concepts for discussion. The groups agree on definition of concepts and present these to other participants. The facilitator requests for comments from other groups before summarizing the actual definitions.

Brainstorming

The facilitator gives a concept to each participant. Each participant defines the concept and other participants complement. The facilitator provides the correct definition after the short discussions

Role Play

The facilitator asks participants to act a situation and concepts are derived thereafter.

Time

This section may be covered within 1-2 hours

4.1 Gender Concepts and Definitions

Sex: Refers to a person's biological and physiological characteristics and does not change over time and space.

Gender: Gender is the way society determines the different roles, responsibilities, and benefits to males and females varying from place to place and over time. Hence gender differences

are not biologically determined like sex, but are part of the cultures, values and practices of a given society.

Gender Division of Labor: this is the allocation of different tasks, responsibilities and activities to women and men in households, communities and society considered socially and culturally appropriate.

Access to and control over resources: Access gives a person the right to use a resource while control allows a person to decide who uses the resource or to dispose of the resource, for instance, in most parts of Uganda women may access and use the land but may not make a decision to sell it.

Gender Issue: This is a point of gender inequality that is undesirable and requires intervention. It results from some form of gender discrimination or oppression. It arises when there is inequity, inequality or preferential treatment of an individual or group of people purely on the basis of social expectations and attributes.

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

Gender Equality: this is the ability of men and women, boys and girls to enjoy the same status and have equal opportunity to realize their potential to contribute to socio-cultural, economic and political development.

Gender Equity: this is the fairness and justice in distribution of resources, benefits and responsibilities between men and women, girls and boys in all spheres of life.

Gender analysis: This is the examination of the differences in women and men's lives, including those which lead to social and economic inequity for women and applying this understanding to policy development and service delivery. It is concerned with the underlying causes of these inequities and aims to achieve positive change for women.

Disaggregated data: These are set of data/ information sorted by categories such as all economically disadvantaged groups, by age, sex, disability or location.

Sex disaggregated data: classification of information on the basis of sex; that is male and female

Gender Disaggregated Data: These are a body of statistics compiled, analyzed and presented by sex, reflecting gender issues in society. However, this information should go beyond quantitative to qualitative indicators including human relations such as division of labour and distribution of resources and benefits in a given setting.

Gender Responsive Budgeting:

The process of addressing gender concerns in the budget. Such concerns arise out of inequalities and inequities amongst women, men, boys and girls.

Gender relations: Dimensions of social relations that create differences in the positioning of men and women in social processes. It is through gender relations that men are given a greater capacity than women to mobilize a variety of cultural roles and material resources in pursuit of their own interests.

Gender Roles: These are allocated to women and men according to what is considered socially and culturally appropriate.

Gender Neutral: These are policies, programs, budgets that do not apply specifically to either males or females.

Gender Sensitive: Being conscious of the different situations and needs of women and men, throughout the decision-making process. It entails the ability to recognize the differences in perception and interests between males and females arising from their different social position and different gender roles.

Gender Mainstreaming: This is a mechanism of addressing gender within mainstream policies, budgets and services, rather than providing separate initiatives

4.2 Budget Concepts and Definitions

Budget: Plan showing estimated revenue and proposed expenditures for a given period of time usually a financial year and the proposed means of financing them. A budget can also be understood as a statement of resource mobilization, allocation and utilization.

Budget Cycle: Process of budget planning and control which includes the actions of developing a financial plan, comparing the financial plan to actual performance, and taking corrective action to bring substandard performance into line with the plan or adjusting the plan to reflect changing financial conditions.

Appropriated Expenditures: Expenses debated and voted by Parliament

Revenue: Amount of money that government collects from both local (domestic) and international sources. The domestic sources include taxes and fees while the international sources include grants and loans.

Wage and non wage: Wage is the budget component which caters for the payment of salaries of people paid by government. While non-wage refers to the budget allocated to the recurrent expenditures excluding wages. The recurrent expenditures cover operational costs e.g. fuel.

Development expenditure: Costs incurred in order to create assets that will provide long-term public goods, including roads, hospitals, schools and airports.

Conditional Grant: Monies given to local governments to finance programmes agreed upon between the Central Government and the local governments. It is expended only for purposes for which it is made and in accordance with conditions agreed upon.

Releases: The money sent from the consolidated fund account to different spending agencies which include: ministries, departments, agencies and local governments. The releases are made by the Ministry of Finance- Treasury function.

Resource envelop: Total amount of money available for spending by government in a given financial year.

Efficiency: Extent to which a programme delivers at minimum cost without compromising the quality.

Effectiveness: Extent to which a development programme or project achieves the specific objectives it set.

4.3 Monitoring Concepts and Definitions

Monitoring: Process of assessing of progress made towards implementing a project/ programme.

Evaluation: Periodic and end of project assessment of the extent to which the project/ programme met its stated objectives.

Inputs: Resources/materials necessary to carry out tasks. They can be in form of finance, personnel and physical materials. Examples include funds, staff, land, hoes, seeds, pesticides, timber and cement, fuel, etc.

Activities: Tasks/ actions undertaken by institutions/individuals in the delivery of goods and services. Using an example under the agriculture sector, activities include training of farmers, distribution of seedlings, and supervising agricultural extension workers among others.

Output: Immediate products/services which are directly attributed to implementation of a particular activity by a public organisation. For example, the number of farmers trained, seedlings distributed by type etc. Outputs can be both tangible and intangible and can be measured periodically.

Outcome: Results of the deliverables. Outcomes usually cannot be attributed to a single programme. For example, if agricultural production increases, it may be a result of good weather, improved farming methods, hardworking farmers etc. Outcomes cannot always be seen immediately and on an annual basis.

Impact: Long term result due to programme interventions. It is usually realized after a long period of time. It cannot be attributed to any single programme.

Performance: Level of achievement against the set target. It defines something over which one has control or management interest. In the logic of the results chain, this extends from inputs, to activities to outputs- the tangible deliverables. In these areas, individuals and

institutions can be held accountable.

Indicator: Factor or variable that provides a simple and reliable means to measure achievement, to reflect the changes connected to an intervention, or to help assess the performance

Key Performance Indicators: Main measures for level of achievement. They reveal progress towards the achievement of Sector Strategic Objectives.

SECTION 5

IDENTIFYING GENDER ISSUES

This section illustrates with examples how gender issues are identified. Identifying a Gender issue is similar to conducting a Gender Analysis. It is essential that users of the manual clearly understand what the gender issues are, as these form the basis for the gender analysis of the budget. This section is therefore intended to provide guidance on how to identify gender issues with examples from the agriculture and health sectors.

Learning Outcomes

At the end of the session, participants should be able to:

- i. Either use gender disaggregated data or observations/photos to identify and explain gender concerns.
- ii. Prioritise gender issues
- iii. Identify appropriate interventions to address the prioritised gender issues

Training methods

This is a technical thematic area that requires **a lecture** on techniques. This should be followed by **group work** where practical exercises are given followed by plenary presentations. The facilitator has to ensure active participation of participants during group work. Use of **case studies** may illustrate the gender issues. If time allows **a Role Play** may be used to solicit the gender issues.

During plenary discussions of group work, the facilitator has to correct participants where necessary so that the techniques are mastered.

Time

This section may be covered within 2-4 hours

5.1 Identifying gender issues

There is the inequality of sexes in terms of:

- Power relations
- Access to resources
- Participation
- Control of resources
- Roles

- Responsibilities, and
- Rights

There are two approaches to identifying the inequalities between women, men, girls and boys.

1. Statistically through analysis of data
2. Qualitatively by observation. Photographs may be used to portray the observed situations.

Steps in identifying gender issues:

There are four steps to follow in identifying gender issues, namely;

STEP 1: Identify the gender inequalities

Review and analyse existing data to find out if women or men are discriminated in access, use, participation in and sharing in benefits from existing sector programme/budget(s). Alternatively observe the situation between men and women and identify issues. Photos may portray the observed situation.

The possible sources of this statistical information are:

1. Household survey reports
2. Sector statistical reports
3. Research/study reports
4. Primary data generated by facilitator
5. National Service delivery surveys
6. Local Government statistical abstracts

It is important to note that availability of gender disaggregated data and information is very critical for carrying out gender analysis. The analysis may generate a list of gender issues that have to be prioritised because of resource constraints.

Box 5.1 Prioritizing gender issues

Some criteria for prioritization.

- Severity of the issue. How many people are being affected? The more the people affected the higher the priority.
- The effect of the gender issues on achievement of sector objectives. Relative importance of the cause (basing on information from research/surveys). This looks at the overall impact on the achievement of the sector objectives.
- Institutional mandate. It is advisable to pick out those that can be addressed within the sector activities.
- Ease in terms of cost of implementation of interventions to address the causes
- Feasibility (financial, cultural, technical and political). It is recommended to tackle what is feasible given the funds.

Methods for prioritization

There are various techniques that may be used to prioritize choices. There are quantitative techniques where the weighted averages determine the choices. On the other hand, there are qualitative methods like pair wise ranking where participants select the most important issues from the different possible pairs. The most chosen issue among the pairs is selected. The facilitator must ensure that there is consensus on the prioritized gender issues.

Step II: Identify Causes of the noted gaps

Identify the causes of the priority problems/gaps/inequalities emerging from Step I.

Pay specific attention to:

- Differential impact on different vulnerable groups;
- Societal roles, responsibilities, status and entitlements of men, women, boys and girls,
- Power relations amongst the different categories

The aim of the above in conducting a gender situational analysis is to identify the causes of the problems/gaps/inequalities to address.

At this stage, the review should also identify any statistical gaps or differences in the conditions and positions of the different categories within a sector. For example, does the situational analysis portray the right statistics with regard to access, utilization, control etc. of the different categories within the sector? Supplementary information may be obtained from national household survey reports, demographic/health survey reports and administrative data or service statistics.

The causes of the gaps can be identified through a gender analysis that clarifies the different activities of women, men, girls and boys; relations between men and women; as well as patterns of women's and men's access to and control of resources. The causes may be derived using the daily activity profile; the roles profile; and the access and control profile. These are described in Annex 2. The gender analysis will explain why women or men are not participating in a programme. This may be due to lack of time or decision making powers; as well as assigned roles that may contradict with the programme approach. Furthermore, the analysis will show why women or men are not benefiting from a programme.

Step III: Describe Consequences for Inaction

It is important to describe in details the consequence of not taking action with regard to the prevailing situation. The process of analysis should also acknowledge the importance of addressing the gender issues identified, describe the consequences of the issues for the sector outcomes.

Step IV: Identify Solutions

Suggest possible solutions to the problem, and determine who is responsible for implementing the solutions. Ideally solutions should address the causes identified.

Propose actions to address the gender issues and identify the responsible actor(s). The proposed actions can be targeted or mainstreamed.

5.2 Worked Examples

This section gives worked examples in the sectors of agriculture and health. Each sector uses a different source of information for illustration.

5.2.1 Using statistics for Agriculture

The Uganda National Household Survey 2005/06 gave this statistics on selected crop farming.

Table 5.2.1 Crop farming for selected crops by sex of household head

Crop			Men	Women
Coffee	PERCENTAGE OF THE PLOT UNDER CROP	Less Than 20	29.00	42.20
		21 To 40	22.30	24.80
		41 To 60	19.20	11.80
		Above 60	29.50	21.20
	Total		100.00	100.00
	Seed Type	Local	94.00	97.80
		Improved	6.00	2.20
Total		100.00	100.00	
Matooke	PERCENTAGE OF THE PLOT UNDER CROP	Less Than 20	14.20	15.10
		21 To 40	19.20	19.10
		41 To 60	23.10	22.10
		Above 60	43.50	43.60
	Total		100.00	100.00
	Seed Type	Local	98.40	98.80
		Improved	1.60	1.20
Total		100.00	100.00	
Maize	PERCENTAGE OF THE PLOT UNDER CROP	Less Than 20	18.10	22.30
		21 To 40	26.20	32.20
		41 To 60	18.10	18.00
		Above 60	37.60	27.60
	Total		100.00	100.00
	Seed Type	Local	84.50	88.30
		Improved	15.50	11.70
Total		100.00	100.00	

Source: UNHS 2005/06

1. The table shows varying degrees of participation. Female headed households are mainly into Matooke growing compared to maize and coffee. Although all three crops are strategic priority enterprises, the limited growing of coffee and maize limits incomes of the female headed households. This is worsened by the limited use of improved seeds for all the crops.
2. The causes of this limited participation in coffee growing is largely due to limited acreage of land to put under perennial non-food crops. On the other hand, limited maize growing may be a result of **limited time** for women to participate in a labour intensive crop. Women have to undertake other household chores. The poor use of improved seeds especially among women is a result of **limited availability of capital** / credit facilities as well as

inadequate knowledge as many miss out on agriculture extension services.

Box 5.2 Example of prioritizing gender issues

1. Draw a matrix of the gender issues and indicate them in both the columns and rows.
2. Select the most important issue and indicate its number inside the matrix. The choice has to consider the criteria in Box 5.1. The issues outside the mandate of the sector should not be considered. For example the limited production of coffee by female farmers due to limited acreage of land
3. The most frequently selected issue is the priority.

Methods for prioritization

There are various techniques that may be used to prioritize choices. There are quantitative techniques where the weighted averages determine the choices. On the other hand, there are qualitative methods like pair wise ranking where participants select the most important issues from the different possible pairs. The most chosen issue among the pairs is selected. The facilitator must ensure that there is consensus on the prioritized gender issues.

Issues	Limited maize production by female farmers due to lack of time (1)	Limited maize production by female farmers due to lack of capital (2)	Poor crop production due to limited access to agricultural extension services (3)
Limited maize production by female farmers due to lack of time (1)	Not applicable (NA)	2	3
Limited maize production by female farmers due to lack of capital (2)	2	NA	2
Poor crop production due to limited access to agricultural extension services (3)	3	2	NA

The most frequently selected issue is the lack of capital (2) and is the priority for addressing. However, since it is not the mandate of local governments, then the second issue of agricultural extension services should be taken up as solutions are sought on how to facilitate female access to agricultural credit.

3. The consequence of not addressing this gender inequality would be the continued low incomes for women. The agriculture sector would have failed in increasing incomes of farmer households to middle income status. Furthermore the welfare of those women's households would be low as consumption patterns will be affected.
4. The possible solutions are:
 - Avail labour saving technologies so that women can have more time for agriculture
 - Avail affordable credit facilities for agriculture with a window for women
 - Enhance agriculture extension services ensuring that more females are recruited to work with women farmers.

5.2.2 Using photos for Health

In cases where gender disaggregated data is not available, qualitative information generated through observations may be used. A number of photos will be used for health to illustrate this.

1. The set of photos below show issues around maternal health. There are gender issues including :
 - Large families indicating high fertility levels.
 - Many dependents left to old women who are expected to provide care to members of the family
 - Delayed transportation of patients to health facilities
 - Poorly equipped health facilities. A nurse checks a women on the floor.
 - Limited male involvement as few men attend antenatal sessions
2. There are various causes of these gender inequalities. Women have high fertility levels mainly because they have limited decision making powers, and are more illiterate than men. The limited decision making powers mean that women cannot control their sexuality. Culturally, women are expected to be subservient to men, and cannot deny them sex. Sex is obligatory for married women and there is little communication or negotiation between spouses about sex. In matters concerning sex, a man is supreme. The issue of decision making is worsened by the low literacy rates. This has implications to women's ability to understand the different family planning options with a view to adopting modern methods.

There is also the problem of going late for treatment where by one is carried on a human stretcher in absence of appropriate transport means. This is most common for pregnant women. This is because women have **limited control over household incomes and expenditure decisions**.

Furthermore, women **limited mobility** as well as time to travel to health units. The gender division of labour allocates care work to the women who spend most of their time on household

chores. The limited mobility is a result of the subservient status of women in households. Women in many cases, therefore, need permission from their husbands to travel outside the homestead.



3. The consequences are the poor maternal health leading to high maternal mortality. A person's health plays a significant role in their productivity and overall income. Poor health status has a negative impact on a household's income growth. Inequalities in health care negatively affect women's productivity and quality of life.

4. The proposed solutions include:
- a) **Provide an integrated package of maternal and child health** consisting of antenatal care, postnatal care, immunization, family planning services, and basic curative services for children, for instance treatment for malaria, diarrhea and coughs/colds at the same place. Providing this package will enable many women who have limited decision making powers to determine use of household incomes and mobility, to access health services in one place.
 - b) **Promote Male involvement in reproductive health** to support the women. Appropriate incentives and sensitization should be put in place to encourage men accompany their spouses to health units. Since, Family planning, prenatal and child health clinics are typically not designed to reach men or meet men's needs this should be an intervention.
 - c) **Increase the supply of long term Family Planning services** to save the women frequent travel in search for family planning goods and services given their limited decision making powers and mobility.
 - d) **Institute a Gender Responsive Communications Strategy** to provide appropriate information on maternal and child care services. The communication strategy has to consider methods of disseminating information in light of the fact that many women are illiterate, very busy during the day, and have limited control over channels of communication especially the radios.

5.3 Gender issues in Agriculture

The Gender Task Force¹ has identified some gender issues in the agriculture sector to hasten the integration of gender and equity into the budgeting process. These can be used by various stakeholders without identifying new ones.

Table 5.3.1 Gender issues in the Agriculture sector

Source	Type of gender issue
Gender issues identified in the National Development Plan II	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 especially for female farmers.
	3. Women's agricultural productivity is constrained by their domestic work burden.

¹ The Gender Task Force was constituted to spearhead the Gender and Equity Budgeting Certification process. The Task Force is chaired by the Director Budget and is composed of Ministry of Finance, Planning and Economic Development (Budget Directorate, Budget Monitoring and Accountability Unit, Finance and Administration); Equal Opportunities Commission; The Parliament; Ministry of Gender, Labour and Social Development; Office of the Prime Minister; National Planning Authority; Ministry of Education, Science and Technology and Sports; Ministry of Health, and the Civil Society Budget Advocacy Group (CSBAG).

Gender issues in the EOC compendium of Sector/ Vote Specific gender and equity issues	1. Expensive agricultural chemicals and other inputs that the poor especially women farmers cannot afford
	2. Limited access to agricultural extension services by marginalized groups especially the women
	3. Limited ownership of agricultural land among women
	4. Women have limited control over agricultural output/ produce
Gender issues in the Agriculture sector compact	1. Women are time constrained and are not involved in agricultural marketing, beyond the first point of commercial interface. This limits the level of profitability
	2. Women mainly farm on marginal lands that are typically less fertile. Accordingly, plots managed by women produce an average of 17 percent less per acre than those controlled by men
	3. Livestock is predominantly owned by men, which fosters income inequality between women and men since livestock enterprises are very profitable
	4. Most agricultural produce is carried by head loading, a task that is predominantly undertaken by women
	5. LG production departments do not collect gender disaggregated data

5.4 Gender Issues in Health

As was done for agriculture, the Gender Task Force also identified gender issues in the health sector.

Table 5.4.1 Gender issues in the Agriculture sector

Source	Type of gender issue
Gender issues identified in the National Development Plan II	1. Limited access to family planning services
	2. Inadequate Skilled Birth Attendants
	3. Inadequate equipment and personnel to handle Emergency Obstetric Care
Gender issues in the EOC compendium of Sector/ Vote Specific gender and equity issues	1. Many maternal deaths
	2. Rampant teenage pregnancies
	3. Wide spread gender based violence and poor management of survivors
	4. Malnutrition among expectant mothers and children
	5. Inadequate reproductive health services
	6. Limited male involvement in family health issues

	7. Poor health seeking behavior of men
	8. More new HIV infections among women than men
	9. Regular drug stock-outs that mostly affects women who are responsible for care giving
Gender issues in the Health sector compact	1. High fertility rates
	2. Reproductive health and adolescent issues not adequately catered for in the Reproductive, Maternal, Newborn, Child and Adolescent Health routine outreach package
	3. Lack of water in some health facilities especially in the maternity units

SECTION 6

GENDER ANALYSIS OF DISTRICT BUDGETS

This is the assessment of the budget to establish the extent to which it addresses the economic rights and basic needs of all the people; allocates resources equitably across sectors and sections of the economy and promotes everyone's participation in the budget process. The analysis should be undertaken for both the revenue and expenditure sides of the budget. The review may check timeliness; levels, trends, types/composition; adequacy, appropriateness of the budget as well as impacts on beneficiary/stakeholder groups.

Learning Outcomes

At the end of the session, participants should be able to:

- i. Explain the role of local governments in the agriculture and health sectors
- ii. Assess and establish the extent to which men and women participated in the local government budget process
- iii. Establish the extent to which local government budgets address gender issues in the agriculture and health sectors
- iv. Determine annual changes in revenues/fees and how these are affecting men and women
- v. Determine the annual changes in expenditures of local government budget lines and how this affects women and men in the agriculture and health sectors

Training methods

This is a technical thematic area that requires a **lecture**. This should be followed by **group work** where practical exercises are given followed by plenary presentations. The facilitator has to ensure active participation of participants during group work. A **role play** may be very appropriate for assessing participation in the budget process; as well as who pays revenues and the related impacts.

During plenary discussions of group work, the facilitator has to correct participants where necessary so that the techniques are mastered.

Time

This section may be covered within 4-6 hours

6.1 What Gender analysis of budgets entails

This entails assessing the extent to which the budget

1. Satisfies the economic rights and basic needs of women, men, girls and boys.
2. Allocates resources equitably across sectors and sections of the economy. This is in light of the contribution that sectors make to the welfare of women and men.
3. Promotes participation of women and men in the budget process.

The budget expenditure analysis entails exploring various questions. For example:

- a) To what extent have women and men participated in the budget process?
- b) What are the critical gender issues and what kinds of gender-specific needs is the budget addressing? For example what inequalities in the health sector are of major concern and what is being done?
- c) What sector outcomes are being expected and how do these relate to the gender issues listed?
- d) What is the link between the budget and the planned gender outcomes?
- e) Of the proposed sector interventions what will work best for women, men, girls and boys?
- f) Which interventions among those prioritized will ensure optimal effectiveness for women, men, girls and boys?
- g) What are the trends in budgetary allocations towards specific needs of women or men?

6.2 Gender Budget analysis tools

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 for the provision of equal opportunities for reducing gender-based inequalities (e.g. childcare); and general or mainstream expenditures. The last category is the most difficult to analyze from a gender perspective, but as this is where most expenditures are made it is also the most important area for assessing the gendered impact. 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 highlighting gender-driven inequalities in terms of income or geographic location which can also be captured through the use of these tools. The tools are detailed in Table 6.1.

Table 6.1 Gender-responsive budget analysis tools for analyzing expenditures

Tool	Purpose
<p>Gender-aware policy or program appraisals</p>	<p>This tool assesses the actual or likely impact on gender equality of programmes and strategies as outlined by policies, questioning if and how budgetary allocations reflect stated policy commitments on gender equality; this tool questions the assumption that sector policies are “gender neutral” in their effects and asks instead:</p> <ul style="list-style-type: none"> - In what ways are the sector policies and their resource allocations likely to reduce or increase gender inequalities? - How do sector policies and programmes reflect women’s and men’s different needs and priorities? - Are women’s rights as stipulated in different national policies and international instruments taken into account?
<p>Gender-disaggregated public expenditure incidence analysis</p>	<p>This type of analysis aims to evaluate how different groups of people benefit from public expenditure on service provision. It measures the distribution of budget resources among women and men by estimating the unit costs of a service and calculating how much is being used by each group. This is particularly useful when combined with income-quintile analysis, since gender effects often differ according to income or class. The question to be asked is:</p> <ul style="list-style-type: none"> - How are women and men benefiting from expenditure on public services – health?
<p>Gender-disaggregated beneficiary assessments</p>	<p>This tool is used to elicit t women’s and men’s views on whether the patterns of government expenditure on specific programmes and services are in line with their priorities and whether the delivery of particular services is adequate and meets their gender-specific needs. This information can be gathered through surveys, focus group discussions, interviews, and/or participant observation. The question to be asked is:</p> <ul style="list-style-type: none"> - How do government expenditure in the sector’s/local government’s infrastructure and the provision of services address women’s and men’s different needs and priorities?

Gender-disaggregated analysis of budget impact on time use	<p>This tool links budget expenditures, the services that are provided by them and the way time is used by different members of a household. This can help to highlight whether a budget and its underlying policies are relying on women’s unpaid labour and if so, it is accounted for policy analysis. The question to be asked is:</p> <ul style="list-style-type: none"> - How do government expenditures impact differently on women’s and men’s time use?
Gender-aware budget statements	<p>These statements provide a report from a particular ministry, or the Government as a whole, on its audit of policies, programs, and related budgets, and the extent to which they are committed to fulfill the Government’s gender equality objectives. The process of developing a gender budget statement can involve several of the tools noted above. The question to be asked is:</p> <ul style="list-style-type: none"> - Does the Government/line ministry/local government provide information on the actions to reduce gender inequalities in the annual budget statement?

Source: Adapted from ADB 2012: 4; Birchall and Fontana 2015: 17-19; Budlender et al 2002; Hofbauer 2003.

For CSOs and elected district leaders, the recommended tool is the Gender-disaggregated beneficiary assessments where information can be collected through focus group discussions, interviews, and/or participant observation. The views of beneficiaries would be sought on the aspects of participation; access and benefits from funded public programmes. It is important to select the respondents properly to avoid bias in responses.

6.3 Types of gender analysis of district budgets

Gender responsive budgeting entails integrating gender in the budget cycle as well as the products of the process. This means that gender analysis of the budget should review the process in terms of participation; as well as products in terms of integration.

6.3.1 District Local Government Budget cycle

To assess participation in the district budget process, entails understanding the budget cycle (Table 6.2). The Local Government Act Cap 243 as amended section 77 mandates the Local Governments to develop their respective budgets. It states that Local Governments (LGs) will have the right and obligation to formulate, approve and execute their budgets and plans.

The district budget cycle starts in September and ends in July when execution starts. Participation of stakeholders to ensure inclusion of gender and equity concerns may be assessed by reviewing the list of participants of the District Budget Conference. There should be institutions that present the “Voices” of the marginalized groups and these are usually civil society organizations.

Furthermore, efforts to promote integration of gender and equity may also be assessed by reviewing the Budget Call Circular to District departments and Lower Local Governments (LLGs) which contains planning and budgeting information. For gender and equity responsiveness, the district Budget Call Circular should have instructions requiring departments and LLGs to address gender and equity concerns.

Table 6.2 District Budget cycle

Period	Activity
Sept - Dec	The process is initiated by an issuance of the first budget call circular from the MFPED containing key policy issues by the sector Ministries, Departments and Agencies (MDAs)
Sept - Oct	MFPED organizes and conducts regional budget consultative meetings to discuss and share key policy issues, emerging trends and implementation challenges
Oct-Nov	The Accounting Officer/Chief Executive issues the Local Government Budget call circular to District departments and Lower Local Governments (LLGs) which contains planning and budgeting information
Oct-Nov	Presentation of sector priorities to District Technical Planning Committee (DTPC) basing on the resource envelop from sector Ministries, Departments and Agencies
Oct-Nov	The District organizes and conducts consultative meetings with stakeholders including implementation partners to discuss and share key policy issues, emerging trends and implementation challenges (District Budget Conference)
Nov- Dec	Presentation of adjusted sector priorities and budgets to DTPC taking into consideration issues discussed in the Local budget conference
Nov- Dec	Presentation of refined sector priorities and budgets to District Executive Committee (DEC) to enable the initiation of the preparation of the Budget Framework Paper (BFP) and presentation to DEC
Nov- Dec	Preparation, production and submission of the BFP to MoFPED as per the PFM Act 2015 requirements
Dec-Jan	Preparation and presentation of sector priorities and budgets to DTPC basing on the second budget call circular issued by MFPED
Dec-Jan	Presentation and discussion of sector priorities and budgets to the District Council standing committees ² basing on the second budget call circular
Dec-Jan	Presentation and discussion of sector priorities and budgets to DEC for the preparation of the District Budget
Jan-Feb	Finalization of sector priorities by DTPC
Feb-March	Approval of sector priorities by the District Council
March- April	Laying of the District Budget to the District Council
March- April	Presentation and discussion of the sector budgets and priorities by the District Council Standing Committees
April-May	Finalization of the preparation of the District Budget
April-May	Approval of the District Budget by the District Council based on the 3rd Budget call circular from MFPED from MDAs
May-June	Preparation, production and submission of the performance contract to MFPED as a basis for appointment of the Accounting Officer by Secretary to Treasury and vote department controllers by the Accounting Officer
July	Budget execution, supervision, monitoring and preparation and submission of quarterly sector reports using PBS facility

Source: PFMA 2015

² The standing committees are 5; 1. Administration, Finance and Planning, 2. Production and Environment, 3. Works and Technical Services, 4. Community based services 5. Education and Health (social services)

6.3.2 District Budget Framework Papers

This follows the sections of the Local Government Budget Framework Paper (BFP). The assessment is done on four sections, namely:

- Past performance
- Plans for the medium term and ensuing year
- Programme performance
- Gender and Equity challenges

1. Past Performance:

The BFP has to show performance for last FY as well as expenditure performance in the first quarter (current FY). The narrative should include what is being done to address gender concerns.

Box 6.1 Checklist for assessing Past performance of the BFP

Has the narrative on expenditure performance for current FY included aspects of spending on interventions for addressing priority gender issues (Examples of gender issues are in Section 5)? Furthermore, the local government (LG) may allude to mechanisms for promoting gender within the district. Such interventions include:

- Formulation of a District Gender Policy
- Formulation of a Gender responsive sector strategic investment plan
- Provision of Child care facilities/services at the work place
- Constructing separate sanitation facilities for women and men, and
- Instituting information systems generating gender disaggregated data

2. Plans for the medium term and ensuing year

This includes both what is to be implemented during the medium term (5 years) and for the ensuing year. To that effect, the narrative should include:

- The planned expenditures in coming 5 years on gender responsive interventions.
- The expenditures planned for prioritized gender issues in the ensuing year.

Box 6.2 Checklist for assessing Planned interventions of the BFP

- Has the planned medium term expenditure included aspects of spending on interventions for addressing priority gender equity issues noted in Section 5?
- Has the planned expenditure for the ensuing FY included aspects of spending on interventions for addressing priority gender issues noted in Section 5?

The planned interventions may be examples of strategies in the district development plan. The interventions that will require more than one year to be completed, are included in the medium term plans. On the other hand, those that can be achieved in a year or less are in the ensuing year if the budget allows.

3. Programme performance.

This section gives the current budget performance (Outputs) by LG departments. The Assessment for Local Governments covers 8 out of the 11 departments.

- a) Production and Marketing
- b) Health
- c) Education
- d) Roads and Engineering
- e) Water
- f) Natural Resources
- g) Community Based Services
- h) Finance and Administration

Since this Manual is focusing on agriculture and health, the departmental sections for which outputs may be listed include:

Agriculture: Production and Marketing

- Agriculture Advisory Service
- District Production Services
- District Commercial services

Health

- Primary Health care

Under each of the sections, there should be some output (s) of gender responsive interventions that have been achieved. Examples of agriculture and health are given in table

Box 6.3 Checklist for district councilors for assessing departmental work-plan outputs of the BFP

1. Does each programme/department have at least one specific gender outcome?

This would be the expected result following the use of outputs produced by the department.

Examples

Agriculture: Production and Marketing

- Improved food security among female headed households
- Increased agricultural production in Sub county X

Health

- Increased deliveries in district health facilities
- Reduced maternal deaths in district health facilities

2. Under each department, has the LG indicated some Output(s) that will benefit the some vulnerable groups for addressing gender concerns?

Table 6.3 Examples of department outputs for agriculture and health

Sector	Examples of outputs
Production and Marketing	a) Number of agricultural extension visits provided to female farmers
	b) Number of crop farmers trained in modern farming methods
	c) Volume of agricultural seedlings (maize, beans) provided to farmers in sub county X
Health	Number of household visits in sub-county X made by the health teams

Source: Author's compilation

4. Gender and Equity Challenges

The BFP has a section for challenges being faced. Under that there should be mention of some gender related challenges. These are usually those factors that will limit achievement of gender equality.

Box 6.4 Checklist for assessing gender and equity challenges of the BFP

Do the listed challenges in implementation include any that are related to gender interventions? Review the listed LG challenges and establish whether the district recognizes that addressing gender may also be constrained. There should be an indication of the type of challenge whether it is internal to the district or it is external. The district should also have listed proposed actions for the challenges. Some of these could be picked from already predetermined lists at the first and second stages of the BFP

The challenges may include:

- a) Policy/Legal framework issues
- b) Institutional issues
- c) Capacity constraints (Human resources. Equipment)
- d) Socio-cultural issues
- e) Geographical/location issues
- f) Environmental issues

6.4 Worked examples for Agriculture and Health

6.4.1 Mandates of local governments in agriculture and health

Assessing local governments requires understanding the decentralized functions.

1) Mandate of LG in the Agricultural Sector

The Constitution of the Republic of Uganda (1995) as amended in 2015, Local Government Act (1997) and National Agricultural Advisory Services (NAADS) Act 2001 provide the legal basis for Local Governments (LGs)' actions in the agriculture sector. The LG Act (Chapter 243) specifies that *"the Local Government has responsibility for all decentralized services and activities which include but are not limited to crop, animal and fisheries husbandry extension services as well as entomological services and vermin control"*. Besides the decentralized functions, local governments are also responsible for "delegated" functions/services under the sector. These are:

- a) Surveillance and controlling epidemic diseases, pests and parasites affecting crops, animals and fish; this includes reporting, investigation, diagnosis, surveillance, vaccination and treatment.
- b) Enforcing agricultural laws and regulations (including those pertaining to livestock and fisheries sub-sectors; controlling inter-district movement of animals and animal products, enforcing quarantine restrictions and animals' welfare issues).
- c) Carrying out inspection and certification

- d) Ensuring veterinary public health: control of zoonoses and ensuring hygiene of livestock products.
- e) Carrying out quality control of agricultural inputs such as agro-chemicals. Seeds, fishing gear, veterinary drugs, and vaccines, other biological and animal feeds.
- f) Sitting and supervising construction and operation of abattoirs, slaughter houses/slabs and livestock markets.

Within this legal framework, the LGs were given specific roles for implementing the Operation Wealth Creation (OWC) Programme as contained in the Standing Orders of Procedure (SOP) for OWC 2015:

- a) **District LG:** responsible for planning, selection of priority commodities, ascertaining beneficiaries, receipt and verification of technologies; provide extension services; carry out district level inspection, monitoring and evaluation; and documentation and reporting.
- b) **Sub-county:** Screening and selecting beneficiaries, sensitization and ascertaining the quantity and quality of inputs that are delivered; and documenting the recipients.
- c) **OWC officers:** Mobilise communities and veterans; supervise delivery and distribution of strategic interventions to beneficiary households; liaise with Members of Parliament and extension officers at district and sub county levels.

What do Local Governments deliver?

- a) Agricultural advisory services – extension, training and technology demonstrations, and supporting distribution agricultural inputs, technologies and value addition equipment
- b) Community infrastructure - construction of slaughter slabs, markets, cattle dips, water reservoirs, fisheries infrastructure and irrigation demonstrations
- c) Enforcement of laws and regulations – bylaws and ordinances, pest and disease surveillance, community mobilization and supervision, animal check points, land and lake patrols against fishing illegalities.
- d) Production and management services: agriculture data collection, soil analysis, supervision and monitoring and technical backstopping.
- e) Trade development and promotion services - issuing trade licenses, business inspection for compliance, registration of farmer cooperatives and mobilization, market linkage services and other market outreaches.

How do they influence outcomes and outputs under that mandate?

In line with the Second National Development Plan (NDPII) 2015/16-201920, the expected outcomes of the interventions by the LGs are to increase the level of agricultural production and productivity and promote bulk marketing and trade.

- a) The LGs directly influence the sector outputs by distributing agricultural inputs, technologies and value addition equipment and building or rehabilitating agricultural infrastructure under the OWC programme and Production Marketing Grant (PMG).
- b) The LGs influence the outcomes through effective provision of advisory and extension services, monitoring and supervision of programmes, enforcement of regulations and trade promotion. These actions ensure that quality of inputs that are given to farmers are good; farmers plant the crops and look after the animals to ensure high survival rates; pests and diseases are controlled; and value addition and marketing is done.

How are activities funded?

There are two grants that are transferred to LGs for production services namely:

- a) Wage Conditional Grant is transferred directly to staff in all districts and Municipalities
- b) Production Marketing Grant is transferred to the General Fund Account and later to user departments at district, sub-county or town council level

In addition, some LGs get support for specific projects and delegated services by Ministry of Agriculture, Animal Industry and Fisheries (MAAIF) and Ministry of Trade, Industry and Cooperatives (MTIC). Such funds are transferred to General Fund Account and later to user department.

2) The LG mandate in Health

The mandate of the local governments (Districts and Municipalities) is derived from the 1995 constitution and the 1997 Local Government Act. The Act mandates local governments to plan, budget and implement social services with health policies and plans among them through the Primary Health Care system.

Districts and Municipal Councils therefore take primary responsibility for delivery of frontline healthcare services through the 'Primary Health Care' grant system where funds are transferred directly from the Ministry of Finance, Planning and Economic Development (MFPED) to local government general accounts.

Local Governments (LGs) are responsible for the management of human resources for district health services, General Hospitals and Health Centre's (HCs) at levels II, III and IV. Beyond the HCIIIs, there Village Health Teams (VHTs) and Community Health Extension Workers (CHEWs) that also facilitate delivery of the minimum health care package with focus on preventive aspects of health care.

According to MFPED 2016, the LGs are also responsible for management and delivery of health services through health service delivery, supervision, monitoring, resource mobilization and enforcement of health related laws and regulations. Health services provided are not limited to Maternal and child welfare, communicable disease control especially Malaria, HIV/AIDS, TB and leprosy; control of other diseases, ambulance services, vector control, environmental sanitation, and health education among others.

District health office provides supervision and monitoring of all health activities including Private Not for Profit, and private health care providers in their respective areas of jurisdiction.

How do they influence outcomes and outputs under their mandate?

Health service delivery is an interaction of three main factors. These are; infrastructure (buildings and equipment), human resources and medicines. Infrastructure outputs are implemented through the Primary Health Care (PHC) development grant where LGs construct health infrastructure³ and operationalize it through recruitment of staff using their District Service Commissions (DSC) and procure necessary equipment. They are expected to come up with viable procurement plans to facilitate receipt of medical supplies from the National Medical Stores (NMS).

There are other services such health care promotion, prevention and education facilitated by the PHC non-wage recurrent grant given to local governments and the Private Not for Profit (PNFPs).

At the beginning of the FY, Ministry of Health (MoH) issues guidelines to the local governments indicating the key or primary areas of focus in line with the intended outcomes of the Health Sector Development Plan. These influence annual work plans of local governments geared towards improved service delivery. Local governments are monitored and supervised to check whether they are on track. This is done in different ways including routine monitoring systems like the Health Management Information System (HMIS), which is the MoH's official reporting systems.

How are Local government activities funded?

Local governments have been funded mainly through the following grants;

1. **PHC development Grant:** this is a grant responsible for infrastructure development. Until FY 2014/15, districts received funds on their general fund accounts from which accounting officers later transfer the funds to the sector account. In FY 2015/16, funds were recentralized (PHC development normal) for procurement of medical equipment.
2. **PHC Wage:** these are funds that are allocated through the district wage bill and facilitate recruitment and payment of health workers. Before decentralization of the payroll, funds were sent directly by Ministry of Finance, Planning and Economic Development (MFPED) to accounts of health workers with the approval from Ministry of Public Service and respective vote. At present, the grant is directly transferred to local governments from which staff are paid.
3. **PHC non-wage recurrent grant.** This grant is divided into two: PHC non-wage for the District Health Office (20%) and PHC non-wage for health facilities goes directly to the health facility's account. The PNFPs facilities in the district receive PHC non-wage NGO grant to cater for some recurrent activities. These funds are also transferred directly to their accounts.

³ Infrastructure such as maternity wards, Outpatient Departments, Theaters, and wards among others are constructed

6.4.2 Worked example for agriculture sector

1) Gender analysis of the agriculture section of the BFP

According to the EOC compendium, one of the gender issues was Limited access to agricultural extension services by marginalized groups especially the women. This is an issue concerning the LG mandate of providing agricultural extension services. This could be an area for assessing the agriculture section of the LG BFP.

The assessment should do the following:

- a) Establish the extent to which the LG provided agriculture extension services- by sex of beneficiaries of by crop type.
- b) Establish the planned interventions for agriculture extension services and actual budget allocated
- c) If possible establish effect on production (crop type or by sex of farmers)
- d) Indicate challenges of providing the agriculture extension services to women or crop farmers.

6.5 District Budget Trends

A gender analysis may be done on the actual revenue proposal and budgetary allocations. The analysis may interrogate timeliness; levels, trends, types/composition; adequacy, appropriateness and impacts on beneficiary/stakeholder groups. The analysis may be at departmental level within the local government.

6.5.1 Gender Revenue analysis

Whether the fiscal policy addresses gender inequality depends on who is taxed and by how much.

- a) Establish the composition of local government revenue and the sources of revenue for LGs and who pays. For example if most funds are raised from market dues, who constitutes the majority of traders paying the taxes/fees? How big is their capital and thus the impact of the dues on operational funds? Ascertain whether the market dues depend on volume of trade or just gate entry.
- b) Establish annual changes in revenue collections. Which types have experienced increases/decreases over the years? By how much when compared to others?
- c) What are the implications for the revenue composition for women and men?

Remember gender roles, responsibilities, rights and therefore capabilities.

6.5.2 Gender Budget Expenditure analysis

This entails analysis of the approved budgetary allocations, releases and expenditures.

- a) Review the budget lines and establish those which affect the needs of men or women.
- b) Establish the levels of expenditure within departments and on gender responsive interventions. What are the implications for this share of spending on service delivery? What are the effects on women and men?
- c) Establish whether the releases for gender responsive interventions are the same as the approved allocations. Are releases the actually spend as intended? Which interventions miss out when there are budget cuts?
- d) Establish the annual changes in the expenditure levels. What does this mean for addressing the different needs of women and men?
- e) Are the expenditures adequate (compared to need)? What does this mean for differing capabilities? Who suffers more when there is inadequate funding for service delivery... men or women? Why... remember gender roles, capabilities

SECTION 7

GENDER RESPONSIVE MONITORING

This is the practice of considering gender while monitoring/tracking the budget. This entails assessing the extent to which the budget implementation is addressing gender issues. Gender responsive budget monitoring spans the whole range of the monitoring chain. The focus selected by an institution depends on comparative advantage and capacity.

Levels of monitoring

These include the following:

- 1) Inputs (Resources)
- 2) Processes/ Activities
- 3) Outputs (immediate results of activities)
- 4) Intermediate outcomes (access, and use of outputs/services)

Learning Outcomes

At the end of the session, participants should be able to:

- i. Explain the gender concerns at each level of the monitoring chain.
- ii. Track budget implementation while assessing its gender responsiveness
- iii. Assess the gender responsiveness of the agriculture and health sector budgets using performance indicators
- iv. Prepare gender responsive reports

Training methods

This is a technical thematic area that requires **a lecture**. This should be followed by **group work** where practical exercises are given followed by plenary presentations. The facilitator has to ensure active participation of participants during group work.

During plenary discussions of group work, the facilitator has to correct participants where necessary so that the techniques are mastered.

Time

This section may be covered within 3-5 hours

7.1 Gender analysis along the Monitoring chain

This means assessing the gender responsiveness at each level of monitoring. This is done by answering the following questions at each level, while tracking the budget implementation.

Inputs/Resources

- 1) Were resources allocated to gender responsive interventions released as approved?
- 2) Were the received resources used on the planned gender responsive interventions?

Activities

- 1) Were the planned activities to address gender concerns actually carried out, and what is the progress?
- 2) Were the processes used to conduct the activities appropriate? For example agricultural extension services for female farmers may require female extension workers.
- 3) Were the activities conducted relevant to gender and issues? For example procurement of delivery beds is good for increasing facility deliveries. However, if these beds are not adjustable, they are not relevant for women with disabilities.
- 4) What are the challenges faced in ensuring equitable implementation of activities?

Outputs

- 1) Have the planned gender responsive outputs been achieved?
- 2) Are they relevant to the needs of women and men?
- 3) Are the outputs adequate? If not who will be marginalized?
- 4) Were the outputs to address gender issues attained efficiently?

Outcomes

- 1) Who is accessing the benefits of the interventions? Establish access in terms of distance and affordability. Many women have limited mobility as they perform household chores. Furthermore, women have limited control over household incomes and are usually marginalized if public goods and services are priced.
- 2) Who is using the provided services?
- 3) Who is not satisfied with the services?
- 4) Whose priority needs are the provided services meeting? (relevance, adequacy)

During the monitoring activities, it is important to collect information from both men and women.

7.2 Gender responsive performance indicators for agriculture and health

Monitoring is best carried out using indicators. An indicator may be a pointer, fact, number, opinion or perception – used to signify changes in specific conditions or progress towards particular objectives. An indicator is a measure of change in relation to set targets. In other words, the key question that indicators aim to answer is: how will we know achievement when we see it?

Gender sensitive indicators are needed to give information on changes in achieving gender equality. These indicators point out gender-related changes in society over time. They may be gender-sensitive in 3 ways:

1. Disaggregated by sex, age and disability
2. Refer to ratios or relations
3. Address issues that affect one sex specifically e.g maternal health

Performance indicators

Performance indicators can also be classified on basis of what they measure. This leads to indicators at; input, output and outcome levels.

- i. Input level indicators are quantitative and include; funds, labour, infrastructure and equipment. Indicators at this level normally focus on measuring and managing cost.
- ii. Output level Indicator: These are measurements that show what has actually been done in the process involving activities aimed at achieving desired policy impacts, outcomes, and goals. Output measurement highlights performance indicators that reflect quantity, quality, cost and timeliness – all of which should be gender responsive. Furthermore, quality of outputs can be measured by both quantitative (e.g. accuracy, completeness, accessibility, availability, timeliness, etc.) and qualitative indicators (e.g. customer satisfaction with the services).
- iii. Outcome level indicators focus on the extent to which the objectives of the service or policy have been achieved and how well the service delivery meets the needs of the users.

Box 7.1: Examples of Gender responsive health indicators

1) Impact indicators

- Maternal mortality rate per 100,000 live births
- Contraceptive prevalence rate
- Total fertility rate
- Cancer incidence per 100,000 population by sex

2) Outcome indicators

- % of pregnant mothers attending at least 4+ ANC visits
- % of health facility deliveries attended by skilled personnel
- % of Clients expressing satisfaction with health services, by sex

3) Output indicators

- Number of maternity wards constructed
- Number of midwives recruited
- Number of men and women attending health awareness meetings
- Number of men tested for prostate cancer

4) Input indicators

- % of budget spent on maternal health
- % of budget spent on family planning
- % of the budget spent on training of midwives
- % of budget spent on treatment of prostate cancer

Box 7.2 Examples of Gender responsive agriculture indicators

1) Impact indicators

- Poverty levels of households by sex of head
- Food security
- Average household agricultural income by sex of head

2) Outcome indicators

- % increase in number of adopters of agricultural innovations disaggregated by sex
- % increase in female farmers' adopting time and labour-saving technologies disaggregated by age, disability status and location
- % increase in the number of farmers involved in livestock farming, crop farming and aquaculture disaggregated by sex
- % increase in productivity disaggregated by sex

3) Output indicators

- Number of gender and equity responsive innovations, technologies and practices developed.
- Number of farmers reached by the extension system annually disaggregated by sex,
- Number of female relative to male farmers engaged in the prioritized agricultural commodities.
- No. of farmers trained disaggregated by sex,
- Number of farmers accessing quality animal breeds, seeds and planting materials disaggregated by sex,
- Number of farmers utilizing fertilizers disaggregated by sex,
- Number of farmers utilizing mechanized farm power disaggregated by sex

4) Input indicators

- % of budget spent on agricultural extension
- % of budget spent on training farmers
- % of the budget spent on provision of crop technologies

7.3 Gender responsive reporting

This means preparing reports that clearly bring out gender concerns. This entails using information that is disaggregated by sex. A good report should pay attention to the following:

- Spell out the gender issues being analyzed or monitored. Explain why the gender issues are of concern and the benefits of addressing them. This should be done in the context of sector objectives and goals.
- Spell out observed changes with respect to gender issues in cases of interventions. Note what has worked well and draw lessons from good practices.
- Highlight gender gaps and persistent challenges
- Make a conclusion that draws out the key gender aspects and the implications.
- Make gender specific recommendations in light of what is being done already. The recommendations should be feasible (financially, socially, technically etc.)

Annex 1: Practical Tips for Facilitators

The following are general tips for the design and facilitation of training sessions. These are critical as issues of inequality; particularly gender inequality may be controversial.

Before the Workshop:

1. Define the objectives of the session with leaders or representatives of the organization(s) that will participate in it. This is especially important when the organization has requested that the session takes place. A facilitator should be clear about how this particular workshop fits within the organization's overall structure and programmatic activities. S/he should try to ensure that it is consistent with the organization's stated mission and objectives.
2. Arrange for the facilitation to be done by a team of professional facilitators.
3. Make sure that whatever technical equipment is needed for the event is available and functional.
4. Gauge the participants' true level of commitment to and involvement in the group's gender budgeting initiative.
5. Obtain as much information as possible about the sector / organization/district: its current objectives, structure, activities, and internal dynamics. Information can be gathered through interviews, informal conversations, documents, and minutes of meetings.
6. Bear in mind the characteristics of the people who are going to participate: their ages, sex, knowledge and experience related to the issue, level of formal schooling and responsibilities within the institutions.
7. Ensure the logical sequencing of the content to be presented and select training techniques that will fulfil the specific learning objectives of the event.
8. Be familiar with all the materials that will be used during the session, ensuring their appropriateness for the particular group and issue under discussion.
9. Maintain good communication and coordination within the team of facilitators, agreeing in advance on each person's role and responsibilities.

During the workshop

1. Make good use of the physical space available.
2. Allow participants the opportunity to express their hopes for the session so that they feel as though their opinions are taken into account from the beginning. Agree upon a schedule and some basic ground rules, such as the need to be punctual, to listen to other people's opinions, to be brief, to avoid excessive repetition, to respect others, and so

forth. In other words, clarify expectations and the “rules of the game.”

3. Create work groups of participants that will have specific responsibilities and tasks during the workshop to assist the team of facilitators.
4. Maintain smooth communication among members of the facilitation team, and model a participatory and democratic work style characterized by mutual respect.
5. Use a variety of presentation techniques such as cards, flipchart, and power point presentation to convey information and help participants follow a sequence of topics.
6. At the end of each step in the methodology, summarize it and highlight the main points of the discussion in order to clearly mark the end of one step and the beginning of another.
7. Make visual contact with all of the people in the group of participants. Do not direct your attention at only one person or one sub-group of people. When participants speak, they should speak to the entire group and not just to the facilitator.
8. Be creative and use appropriate new techniques to communicate with the participants. Know when to switch to a different technique (for example, after a long plenary, a serious discussion, a sad or emotional moment, or a break or meal). Varying the techniques helps keep participants energized and alert. Do not, however, go overboard and allow the techniques to distract from the content being presented or to limit debate among the group participants on contentious issues.
9. Recognize and deal with the conflicts and disagreements that arise during the session. It is counterproductive to continue to present content when it is obvious that conflict is brewing or that feelings are not being expressed.
10. Address comments or statements made by any participant that are belittling, or offensive, by questioning underlying behaviors or attitudes instead of attacking the person. The facilitator should make every effort to create a safe and congenial environment in which all participants feel respected.
11. Maintain a high level of motivation within the group throughout the session. It is important to create a positive and friendly environment by using techniques that allow the participants to get acquainted with one another.
12. Have daily self-assessments and adjust accordingly for subsequent days.

What must be done before training?

The facilitator is advised to do the following in preparation for training:

- **Collect relevant documents for reference**

This may include the following:

1. Sector Policy documents
2. Sector Investment Plans

3. Ministerial Policy Statements
 4. Gender studies
 5. Statistical Abstracts (UBOS reports, Sector statistical reports; and Local government statistical reports)
 6. National service delivery survey reports
 7. Local Government Act (for district training)
 8. District development plans
 9. Any other documents (NDP, the Uganda Constitution, etc.)
- **Put together necessary equipment and supplies**
This may include among others:
 1. LC Projector and screen (where necessary)
 2. Lap Top Computer
 3. Flip Chart stand/paper
 4. Stationery (markers, masking tape, coloured papers etc.)
 - **Training Programme and Materials**
 1. Lecture notes
 2. Case studies
 3. Power point presentations
 4. Statistics (print outs) where necessary

Annex 2: Gender Analysis Tools

There are three Gender Analysis tools, namely:

1. Daily activity profile

This analyses the different roles and responsibilities of women and men, boys and girls based on a description of their tasks.

- Imagine a household in a particular location
- List the daily main activities of the male or female members of the family
- Draw up a 24-hour schedule for the activities you have identified.

This analysis shows the differences in roles and responsibilities between women and men. This has implications for participation in programmes as it shows availability (when and for how long) of men and women.

2. Roles profile

This shows the different roles played by women and men in society. There are four main categories of roles that are explained in the table.

- Reproductive
- Productive
- Community and
- Decision making

Roles	Women	Men
Reproductive <ul style="list-style-type: none">• Preparing food• Caring for children• Caring for the sick• Caring for the elderly• Cleaning• Household maintenance• others		
Productive <ul style="list-style-type: none">• Formal employment• Self-employment		

Roles	Women	Men
Community Activities <ul style="list-style-type: none"> • Voluntary social/ care work • Cultural activities • Maintenance (roads, water sources etc.) • Security related work 		
Decision Making <ul style="list-style-type: none"> • In the household • In the community • In the Local Government 		

This analysis shows the type of activities that women and men are likely to participate in.

3. Access and Control profile

This shows access and or control over resources by women and men. The resources include:

- Natural – land, etc.
- Physical – houses, equipment, machinery etc.
- Financial- capital
- Social- information, networks etc.
- Human- skills

This analysis shows the constraints faced and the extent to which women and men **may benefit** from a proposed programme depending on which resource will be applied.



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