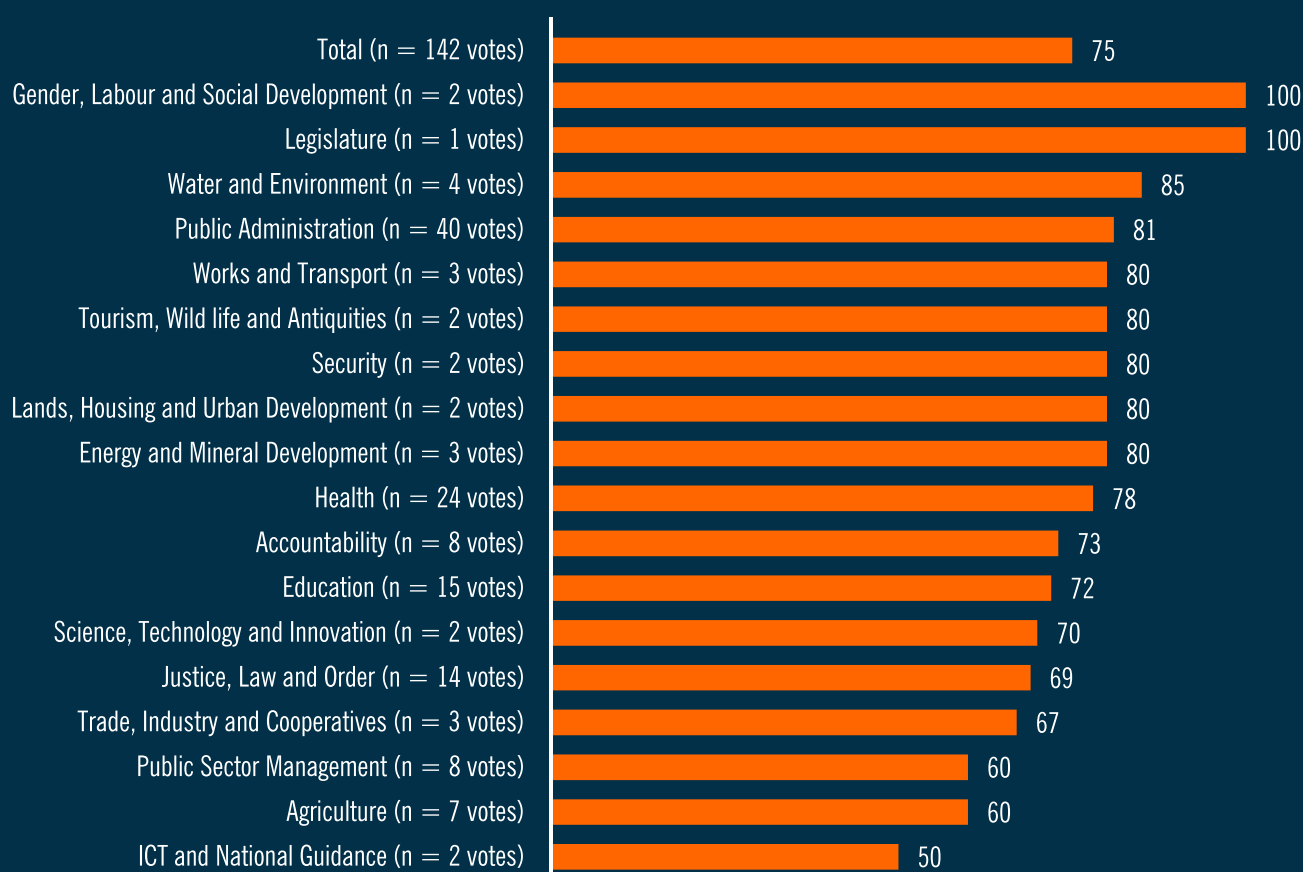


COMPLIANCE WITH PLANNING AND BUDGET TOOLS FOR TRACKING PUBLIC ALLOCATIONS FOR GENDER EQUALITY AND WOMEN'S EMPOWERMENT: UGANDA'S CASE



November 2020

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ECONOMIC POLICY RESEARCH CENTRE (EPRC)
AND
UGANDA BUREAU OF STATISTICS (UBOS)

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BUDGET TOOLS FOR TRACKING PUBLIC
ALLOCATIONS FOR GENDER EQUALITY
AND WOMEN'S EMPOWERMENT:
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LIST OF ACRONYMS

| | |
|---------|--|
| AGSF IV | Fourth Annual Gender Statistics Forum |
| BCCs | Budget Call Circulars |
| BFPs | Budget Framework Papers |
| EMIS | Education Information Management System |
| EOC | Opportunities Commission |
| EPRC | Economic Policy Research Centre |
| FY | Fiscal Year |
| GBV | Gender-Based Violence |
| GEWE | Gender Equality and Women's Empowerment |
| HPs | Harmful Practices |
| ICT | Information and Communication Technology |
| LGs | Local Governments |
| MAAIF | Ministry of Agriculture, Animal Industry and Fisheries |
| MDAs | Ministries, Departments and Agencies |
| MoGLSD | Ministry of Gender, Labour and Social Development |
| MJCA | Ministry of Justice and Constitutional Affairs |
| MLHUD | Ministry of Lands, Housing and Urban Development |
| MoES | Ministry of Education and Sports |
| MoFPED | Ministry of Finance, Planning and Economic Development |
| MoICT | Ministry of Information and Communication Technology |
| MoSTI | Ministry of Science, Technology and Innovation |
| MoWT | Ministry of Works and Transport |
| MPSs | Ministerial Policy Statements |
| MTIC | Ministry of Trade, Industry and Cooperatives |
| MTWA | Ministry of Tourism, Wildlife and Antiquities |
| MWE | Ministry of Water and Environment |
| NPA | National Planning Authority |
| OBS | Open Budget Survey |
| OECD | Organisation for Economic Cooperation and Development |
| SDG | Sustainable Development Goal |
| SRHRs | Sexual Reproductive Health Rights |
| UBoS | Uganda Bureau of Statistics |
| UDN | Uganda Debt Network |
| UGX | Uganda shillings |
| UHTTI | Uganda Hotel and Tourism Training Institute |
| UNDP | United Nations Development Programme |
| UPE | Universal Primary Education |
| USE | Universal Secondary Education |
| UWRTI | Uganda Wildlife Research and Training Institute |
| YLP | Youth Livelihood Programme |

ABSTRACT

The Economic Policy Research Centre (EPRC) received support from UN Women to provide technical support and leadership in evidence generation through research and policy analysis using gender statistics. The focus on gender responds to one of UN Women's strategic development objective of improving the use of gender statistics by different players to inform advocacy, research, policies, and programmes. As part of this effort, EPRC, in collaboration with the Uganda Bureau of Statistics (UBoS), conducted a study to track Uganda's progress towards attainment of Sustainable Development Goal (SDG) Indicator 5.c.1. Specifically, this study assessed government efforts to track budget allocations for gender equality throughout the public finance management cycle and to make such budget allocation publicly available.

There have been efforts by the Equal Opportunities Commission (EOC), Ministry of Finance, Planning and Economic Development (MoFPED), and FOWODE that have contributed towards the assessment of SDG 5.c.1. However, these efforts fall short of providing insights on whether Uganda fully meets the expected requirements as per the established standard. The standard refined methodology was developed by UN Women, together with OECD and UNDP. Specifically, the study sought to (i) determine the extent to which government sectors are using appropriate planning and budget tools to track resources for gender equality and women's empowerment programmes; and (ii) examine the extent to which sectors adhere to the set requirement of publishing public allocations for gender equality and women's empowerment interventions.

The UN-Women-OECD-UNDP methodology applies three criteria to measure SDG indicator 5.c.1. These include, first, the aspects of public expenditure that are reflected in programmes and budget allocations. Second, whether the public financial management system promotes gender-related or gender-responsive goals. Third, whether budget allocations for gender equality and women's empowerment (GEWE) are made public. The assessment relied on data gathered through key informant interviews to select government ministries, document reviews and websites of selected ministries. The analysis primarily focused on FY 2018/19. The report was validated during the 4th Annual Gender Statistics Forum held on November 19, 2020.

Based on the study findings, to a great extent, Uganda satisfies all three criteria. Hence, it can be classified as **"fully meets the requirements"** for tracking SDG indicator 5.c.1. There is sufficient evidence showing that a functioning government system that tracks and makes public budget allocations for GEWE exists. Notwithstanding these development gains, the study highlights areas of further improvement. These include: making the publication of ministerial policy statements within the first quarter of the financial year one of the requirements for obtaining a certificate of compliance with gender and equity requirements; increasing the frequency and widening the scope of the collection of gender-disaggregated data needed by MDAs to inform planning and budgeting; prioritising few (manageable) gender and equity interventions and allocating them adequate resources in a given financial year; and strengthening the system of assessing gender and equity compliance requirements to ensure proper monitoring, evaluation and reporting.

1. BACKGROUND

Ensuring adequate financing for gender equality is central to implementing and achieving Sustainable Development Goal (SDG) 5¹ and all gender targets across the framework. The principle of adequate financing for gender equality is rooted in the Beijing Declaration and Platform of Action (para 345 and 346) adopted in 1995. Inadequate financing hinders the implementation of gender-responsive laws and policies. In 2015, at the Third International Conference on Financing for Development, member states adopted the Addis Ababa Action Agenda, which commits to track gender equality allocations and increase transparency on public spending.² In 2016, the Commission on the Status of Women at its 60th session called upon states to support and institutionalise gender-responsive budgeting and tracking across all sectors of public expenditure to address gaps in resourcing for gender equality and the empowerment of women and girls.

Uganda is committed to the 2009 African Union Gender Policy (2009) and the 1986 African Charter on Human and Peoples' Rights, aiming to ensure gender equality in Africa.³ At the National level, several policies highlight issues related to gender and equity planning and budgeting. These include the third National Development Plan (2020/21-2024/25), National Equal Opportunities Policy 2006; Uganda Gender Policy 2007; Uganda National Policy on Disability 2006; and National Youth Policy 2001. It is the responsibility of mandated institutions—notably the Equal Opportunities Commission (EOC), the Ministry of Finance Planning and Economic Development (MoFPED), and Ministry of Gender Labour and Social Development (MoGLSD) to ensure that gender and equity planning and budgeting is implemented in the country. To this effect, Ministries, Departments and Agencies (MDAs) and Local Governments (LGs) have to work with the institutions mentioned above to achieve gender and equity planning and budgeting.

Concerning fiscal measures, Sustainable Development Goal (SDG) Indicator 5.c.1 seeks to measure government efforts to track budget allocations for gender equality throughout the public finance management cycle and to make these publicly available. The indicator assesses three criteria, namely (a) the intent of a government to address gender equality and women's empowerment (GEWE); (b) if a government has planning and budget tools to track resources for GEWE throughout the public financial management cycle, and (c) if the Government has provisions to make allocations for GEWE publicly available. It is the only indicator in the SDG monitoring framework that links national budgeting systems with legislation and policies for gender equality and women's empowerment. However, minimal efforts have been undertaken by some member states to track budget allocations for gender. More often, countries issue directives on gender budgeting, use sex-disaggregated data to inform budget decisions, and conduct ex-post-impact assessments – other requirements for tracking the indicator are hardly met. The 2019 SDG report revealed that out of the 69 countries, only 13 countries (19 percent) fully met the criteria of a comprehensive system of tracking indicator 5.c.1, and 41 countries (59 percent) approached the requirements, and yet over 90 percent of the selected countries had programs and policies in place to address gender issues (**Figure 1**).

Government of Uganda has made tremendous progress in tracking budget allocations for gender⁴ equality. In 2018, the Equal Opportunities Commission (EOC) published an assessment Report on Compliance of Ministerial Policy Statements with Gender and Equity Requirements (Financial Year 2018/19). In May 2020, the EOC released a report on budget outturns for gender equality and women empowerment (Financial Year 2019/20). The 2020 report specifically examined budgets for FY 2018/19 and established the funds released by MoFPED to 142 MDAs against the budgeted interventions that address gender and equity issues (EOC, 2020). The EOC studies tracked SDG indicator

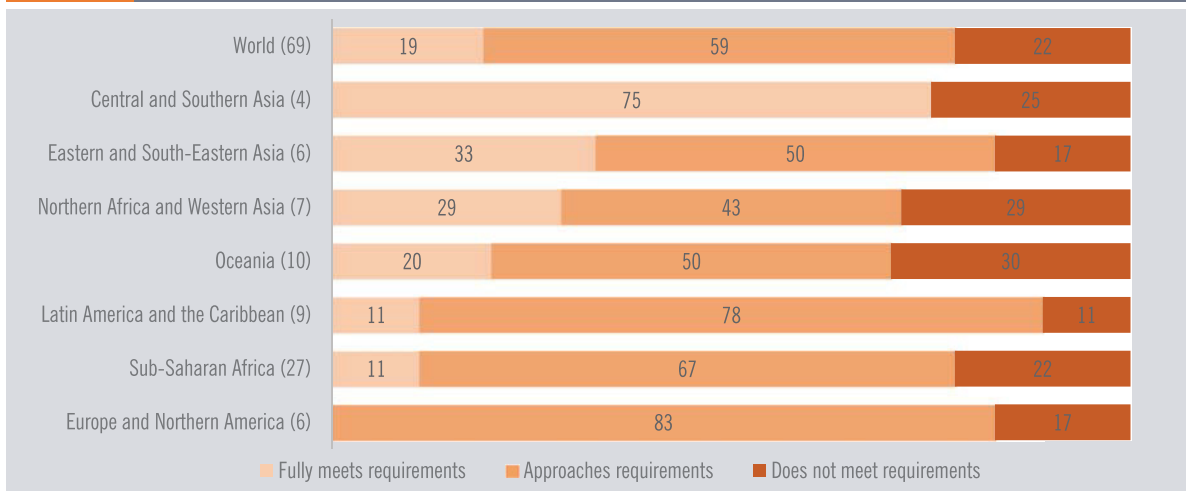
1 SDG 5 seeks to achieve gender equality and empower all women and girls.

2 Addis Ababa Action Agenda paragraphs 30 and 53.

3 EOC (2019)

4 Gender in the context of Uganda includes orphans and other vulnerable children, people with disabilities, hard to reach places, gender equality, gender and equity, and the youth.

Figure 1 Countries by region with systems to track gender equality budget allocations, by the level of compliance in 2018 (%)



Source: United Nations (2019).

5.c.1 to some extent but did not follow the internationally approved methodology.

In 2019, the Budget Monitoring and Accountability Unit (BMAU) in MoFPED, monitored gender-responsive interventions in 11 sectors⁵ and produced a report showing financial and physical performance for FY 2018/19. In another related study, Kakande (2019) undertook a mapping of ongoing efforts to eliminate Gender-Based Violence (GBV); Harmful Practices (HPs) such as female genital mutilation, child, early and forced marriages; and Sexual Reproductive Health Rights (SRHRs) in 17 sectors. The author highlights the challenges faced by institutions in addressing GBV, HP and SRHR, and the gaps in existing interventions (Kakande, 2019). Whereas matters concerning GBV, HPs and SRHRs have implications for gender and women's empowerment, similar to the EOC study, the study by MoFPED too does not comprehensively and systematically track SDG Indicator 5.c.1 as per the three criteria noted earlier.

It is against this background that this study sought to:

- 1) Determine the extent to which government sectors are using appropriate planning and budget tools to track resources for gender equality and women's

- empowerment programmes; and
- 2) Examine the extent to which sectors adhere to the set requirement of publishing public allocations for gender equality and women's empowerment interventions.

The rest of the study is structured as follows: Section 2 presents the study's scope, data sources and methods used to address the objectives. The SDG indicator 5.c.1 is assessed using three criteria. Subsequently, sections 3 to 5 present and discuss the finding separate for each criterion. Section 6 summarises the study, draws conclusions from the essential results and highlights some actions for policy considerations.

⁵ The 11 sectors were: Accountability; Agriculture; Education and Sports; Energy and Mineral Development; Health, ICT, Trade and Industry; Works and Transport; Public Sector Management; Water and Environment; and Science and Technology.

2. APPROACH AND METHODS

2.1 Approach

Both quantitative and qualitative secondary data was sourced from 19 government sectors, namely: Agriculture; Education; Health; Water and Environment; Justice, Law and Order; Lands, Housing and Urban Development; Energy and Mineral Development; ICT and National Guidance; Trade, Industry and Cooperatives; Tourism, Wildlife and Antiquities; Social Development; Security; Public Sector Management; Accountability; Legislature; Public Administration; and Science, Technology and Innovation. Additionally, primary data was collected from 12 of the above sectors.

The data were collected using a standard tool designed and refined by UN Women in collaboration with the Organisation for Economic Cooperation (OECD) and United Nations Development Programme (UNDP). The tool has three assessment criteria, each with a set of pre-determined questions, as indicated in **Table 1**. For the key informant interview, the instrument was slightly modified to capture explanations for yes/no responses and examples (see **Annex 4**) used to build narratives in the report. The reference period as per the approved methodology is the last completed fiscal year (2019/2020). However, due to data unavailability, at the time of the study, the report primarily relied on data for FY 2018/19.

2.2 Data Sources

Key informants interviews (KIIs) were conducted with high-level technocrats in selected line ministries representing 12 sectors. The MDAs were Ministry of Finance, Planning and Economic Development (MoFPED); Ministry of Agriculture, Animal Industry and Fisheries (MAAIF); Ministry of Information and Communication Technology (MoICT); Ministry of Water and Environment (MWE); Ministry of Trade, Industry and Cooperatives (MTIC); Ministry of Tourism, Wildlife and Antiquities (MTWA); Ministry of Science, Technology and Innovation (MoSTI); Ministry of Education and Sports (MoES); Ministry of Gender, Labour and Social

Development (MoGLSD); Ministry of Lands, Housing and Urban Development (MLHUD); Ministry of Works and Transport (MoWT); and Ministry of Justice and Constitutional Affairs (MJCA). The interviews were conducted between late July and August 2020 when most COVID-19 mitigation measures were still in place. Consequently, most interviews were done over the phone, few were face-to-face, and other key informants self-administered the interview guide and submitted the same by email.

Secondary data were obtained through a review of the relevant documents. The key documents reviewed included the Budget Outturn for Gender Equality and Women Empowerment in Uganda FY 2018/19 Status Report; and Assessment Report on Compliance of Ministerial Policy Statements with Gender and Equity Requirements FY 2018/19 produced by EOC; a Matrix and Analysis of Gender Equality Laws and Policies in Uganda by Ssali (2019); and the Open Budget Survey 2019: Uganda Report by Uganda Debt Network (UDN). In addition to document reviews, verifications of the posting of Ministerial Policy Statements (MPSs) and Budget Framework Papers (BFPs) were conducted through the line ministries' websites. These two documents contain the published budget allocations.

The draft reported was validated during the 4th Annual Gender Statistics Forum (AGSF IV) held on November 19, 2020, as part of the 2020 Gender Statistics Week (16th to 20th November, 2020). Input from the distinguished AGSF IV participants, especially the assigned report discussants from EOC and MoFPED, was used to finalise the report.

2.3 Data Analysis

Data were analysed primarily through content and descriptive analysis, guided by the SDG indicator 5.c.1 three criteria and their corresponding questions as presented in **Table 1**. Objective conclusions on the extent to which the Government of Uganda is satisfying the criteria, and the classification to which it belongs

were based on standard scoring requirements provided by UN Women, OECD and UNDP in the SDG indicator 5.c.1 Metadata (see **Tables 1 and 2**). A country is classified either as “fully meets requirements”, “approaches requirements’ or “does not meet requirements” based on the criteria that have been satisfied. There are eight (8) possible combinations of criteria being satisfied (see **Table 2 Column 1 on Case A-H**).

Table 1 Criteria used to analyse SDG indicator 5.c.1 and scoring requirements

| Criterion [Reference period: Last completed fiscal year] | Guiding question [Each question within each criterion has the same weight] | Scoring requirements per criterion |
|--|--|---|
| Criterion 1: Which of the following aspects of public expenditure are reflected in government programs and its resource allocations? | 1.1. Are there policies and/or programs of the Government designed to address well-identified gender equality goals, including those where gender equality is not the primary objective (such as public services, social protection and infrastructure) but incorporate action to close gender gaps? (Yes=1/No=0) 1.2. Do these policies and/or programs have adequate resources allocated within the budget, sufficient to meet both their general objectives and their gender equality goals? (Yes=1/No=0) 1.3. Are there procedures in place to ensure that these resources are executed according to the budget? (Yes=1/No=0) | if the answer is “Yes” in 2 out of the 3 questions, then a country is considered to satisfy Criterion 1 |
| Criterion 2: To what extent does your Public Financial Management system promote gender-related or gender-responsive goals? | 2.1. Does the Ministry of Finance/budget office issue call circulars, or other such directives, that provide specific guidance on gender-responsive budget allocations? (Yes=1/No=0) 2.2. Are key policies and programs, proposed for inclusion in the budget, subject to an ex ante gender impact assessment? (Yes=1/No=0) 2.3. Are sex-disaggregated statistics and data used across key policies and programs in a way which can inform budget-related policy decisions? (Yes=1/No=0) 2.4. Does the Government provide, in the context of the budget, a clear statement of gender-related objectives (i.e. gender budget statement or gender responsive budget legislation)? (Yes=1/No=0) 2.5. Are budgetary allocations subject to “tagging” including by functional classifiers, to identify their linkage to gender-equality objectives? (Yes=1/No=0) 2.6. Are key policies and programs subject to ex post gender impact assessment? (Yes=1/No=0) 2.7. Is the budget as a whole subject to independent audit to assess the extent to which it promotes gender-responsive policies? (Yes=1/No=0) | if the answer is “Yes” in 4 out of the 7 questions, then a country is considered to satisfy Criterion 2 |
| Criterion 3: Are allocations for gender equality and women's empowerment made public? | 3.1. Is the data on gender equality allocations published? (Yes=1/No=0) 3.2. If published, has this data been published in an accessible manner on the Ministry of Finance (or office responsible for budget) website and/or related official bulletins or public notices? (Yes=1/No=0) 3.3. If so, has the data on gender equality allocations been published in a timely manner? (Yes=1/No=0) | if the answer is “Yes” in 2 out of the 3 questions, then a country is considered to satisfy Criterion 3 |

Source: SDG Meta Data, last updated on October 16 2017 by UN Women, UNDP and OECD Development Centre

Table 2 Requirements for classifying a country on SDG indicator 5.c.1

| Case | Criterion 1 √ = Satisfied | Criterion 2 √ = Satisfied | Criterion 3 √ = Satisfied | Classification |
|-------------|-------------------------------------|-------------------------------------|-------------------------------------|----------------------------|
| A | √ | √ | √ | Fully meets requirements |
| B | √ | | | Approaches requirements |
| C | | √ | | Approaches requirements |
| D | | | √ | Approaches requirements |
| E | √ | √ | | Approaches requirements |
| F | √ | | √ | Approaches requirements |
| G | | √ | √ | Approaches requirements |
| H | | | | Does not meet requirements |

Source: SDG Meta Data, last updated on October 16, 2017, by UN Women, UNDP and OECD Development Centre

3. FINDINGS

This section presents the study findings. The findings' discussion follows the three criteria to measure to track attainment of indicator 5.c.1. Sub-section 3.1 focuses on the public expenditure aspect reflected in government programs and budget allocations. Sub-section 3.2 focuses on assessing whether the public financial management system promotes gender-related or gender-responsive goals. Sub-section 3.3 focuses on the extent to which budget allocations for GEWE are made public.

3.1 Public expenditure aspects reflected in government programs and their resource allocations

This sub-section assesses whether some selected public expenditure aspects are reflected in government programmes and resource allocations. The elements considered under this criterion are the existence of government policies and programmes that are gender-responsive, adequacy of budget allocations

to gender and equity interventions, and the presence of procedures to ensure that resources allocated for gender and equity interventions are executed as specified in the ministerial policy statements. The assessment results per guiding question in line with criterion 1 are summarised in **Annex 1**. The findings indicate that overall, Uganda satisfies criterion 1.

3.1.1 Mapping of policies that address gender equity goals

Government of Uganda has several laws and policies aimed at promoting gender equality. While some are designed to address well-defined gender equality goals, others are not but are gender-sensitive (Ssali, 2019). Examples of most current laws that promote gender equality include Sexual Offences Act (2011), Succession (Amendment) Act, 2011; Domestic Violence Act, 2010; The Prohibition of Female Genital Mutilation, 2010; and The National Women's Council Act, 1993, amended in 2010 (**Table 3 & Table 4**).

Table 3 Laws and Regulations that address gender equality in Uganda

| National Law/Regulation | Year | Is the Law gender-specific? | Is the law gender-sensitive ¹ | Specific gender focus |
|--|--------------|-----------------------------|--|---|
| Uganda Constitution | 1995 | No | Yes | Gender equality |
| The Local Government Act | 1997 | No | Yes | Women's participation in leadership |
| Penal Code (Amendment) Act | 2007 | No | Yes | Prosecution of the offence of defilement |
| Penal Code Act | 1950 | No | Yes | Equality of humans, human rights |
| Employment Act | 2006 | No | Yes | Maternity and paternity leave |
| Domestic Violence Act | 2010 | Yes | Yes | Female victims |
| The Prohibition of Female Genital Mutilation | 2010 | Yes | Yes | Women as victims of gender-based violence, female genital mutilation as a harmful practice. |
| The Public Finance Management Act | 2015 | No | Yes | Women, men, people with disabilities (PWDs) and marginalised communities |
| Sexual Offences Act | 2011 | Yes | Yes | Sex categorisation |
| Succession (Amendment) Act | 2011 | Yes | Yes | Recognises widows and widowers |
| The National Women's Council Act (1993, amended, 2010) | 1993 2010 | Yes | Yes | Women's unity, economic and social progress, political consolidation and international progress |
| Equal Opportunities Commission Act | 2006 | No | Yes | Identifies gender and sex as stratifiers that can lead to discrimination and inequality. |
| The Domestic Violence Regulations | 2011 | Yes | Yes | Needs of female victims of domestic violence. |

Source: A Matrix and Analysis of the Gender Laws and Policies in Uganda (April 2019).

Table 4 Policies, strategies and guidelines that address gender equality in Uganda

| Policy/strategy/guidelines | Year | Is the policy gender-specific? | Is the policy gender-sensitive | Specific gender focus |
|--|------------|--------------------------------|--------------------------------|--|
| The Gender in Education Sector Policy | 2016 | No | Yes | Gender equality and equity, gender roles and gender needs. |
| The Gender Policy of the Judiciary of the Republic of Uganda | 2003 | Yes | Yes | Gender mainstreaming in accessing justice. |
| The National Equal Opportunities Policy | 2006 | No | Yes | Discrimination based on gender, widows and female household heads. |
| The Uganda National Gender Policy | 1997, 2007 | Yes | Yes | Women's inclusion in development |
| The Makerere University Gender Equality Policy | 2009 | Yes | Yes | Gender mainstreaming and gender justice |
| The Kyambogo University Gender Policy | 2014 | Yes | Yes | Language, awareness, and reporting mechanisms |
| The Land Policy | 2013 | No | Yes | Women's land rights |
| The Gender Statistics Policy | 2012 | Yes | Yes | Gender mainstreaming |
| The Uganda National HIV and AIDS Policy | 2001 | No | Yes | Gender-based barriers to GBV |
| The National Policy on the Elimination of Gender-Based Violence in Uganda | 2016 | Yes | Yes | Survivors and victims of GBV |
| Guidelines for mainstreaming Gender in Human Resource Management in the Public Service | 2011 | Yes | Yes | Gender issues in employment, especially occupational gender segregation. |
| The Water and Sanitation Gender Strategy | 2018-2022 | Yes | Yes | Equal opportunities in access to and use of water. |

Source: Ssali 2019.

3.1.2 Government programmes for gender equity enhancement

All government sectors allocate part of their budget to programmes targeting gender equality. Table 5 presents the budget allocations and budget earmarked towards gender equity enhancement. According to the budget outturn for GEWE conducted for FY 2018/19, at least UGX 23,012 Billion was allocated to government programmes that are gender equity-responsive. Sectors that provided the highest shares of their budget to gender and equity interventions are agriculture (60.4 percent); social development (50.6 percent); Trade, Tourism, Wildlife and Antiquities (47.8 percent); water and environment (44.5 percent) and Health 36.2%. Overall, in FY 2018/19, about 28.9 percent

of the national budget was allocated to gender equity enhancing programmes, an increase from 26.0 percent in FY 2017/18. Other details on budget allocations to gender and equity interventions are presented in **Table 5**.

Table 5 Budget allocations to government programmes for gender equity enhancement

| Sector | Sectoral budget allocation, UGX (Bn) | | Sectoral budget earmarked to gender & equity interventions | | | |
|---|---|----------|--|---------|---------|---------|
| | | | UGX (Bn) | | % | |
| | 2017/18 | 2018/19 | 2017/18 | 2018/19 | 2017/18 | 2018/19 |
| Accountability | 946.2 | 1,130.2 | 256.6 | 261.0 | 27.1 | 23.1 |
| Agriculture | 818.6 | 938.7 | 625.1 | 567.0 | 76.4 | 60.4 |
| Education | 2,627.6 | 3,140.5 | 542.6 | 483.8 | 20.7 | 15.4 |
| Energy and mineral development | 3,046.4 | 2,484.8 | 492.8 | 884.4 | 16.2 | 35.6 |
| Health | 1,316.6 | 2,363.6 | 763.7 | 856.6 | 58.0 | 36.2 |
| ICT and National Guidance | 103.1 | 168.9 | 42.2 | 44.8 | 40.9 | 26.5 |
| Justice, Law and Order | 990.2 | 1,387.5 | 230.8 | 232.5 | 23.3 | 16.8 |
| Legislature | 442.3 | 497.8 | 0.7 | 9.5 | 0.2 | 1.9 |
| Public Administration | 529.8 | | 133.0 | 171.9 | 25.1 | |
| Public Sector Management | 1,256.8 | 1,835.5 | 552.3 | 553.4 | 43.9 | 30.2 |
| Science, technology and innovation | | 184.3 | | 9.4 | | 5.1 |
| Security | 1,955.7 | 2,069.5 | 451.9 | 700.1 | 23.1 | 33.8 |
| Social Development | 192.6 | 217.1 | 100.8 | 109.9 | 52.3 | 50.6 |
| Tourism, wildlife and antiquities | | 117.9 | | 1.9 | | 1.6 |
| Trade & tourism, wildlife & antiquities | 193.9 | 161.7 | 87.1 | 77.3 | 44.9 | 47.8 |
| Water and Environment | 681.3 | 1,318.2 | 28.4 | 587.2 | 4.2 | 44.5 |
| Works and Transport | 3,754.3 | 4,787.7 | 590.1 | 1,058.4 | 15.7 | 22.1 |
| Grand Total | 19,081.8 | 23,012.2 | 4,957.3 | 6,662.0 | 26.0 | 28.9 |

Notes: The figure is in nominal terms.

Source: EOC 2020.

As part of the requirements of fulfilling SDG indicator 5.c.1, Governments are expected to have policies and programmes intended to address gender equality goals. Indeed, key informants cited several programmes that were designed to address gender gaps. Some of the programmes/plans by sector include: Uganda multi-sectoral food and nutrition project, support to sustainable fisheries project and NAADS/OWC programme in the agriculture sector; Universal Primary Education (UPE) programme, Universal Secondary Education (USE) programme, Skilling Uganda, Integrated Fiscal Transfer project, and Development and Improvement of Special Needs Education in the education sector. In the social development sector, some of the programmes highlighted were; Uganda Women Entrepreneurship Programme (UWEP), Youth

Livelihood Programme (YLP), Social Assistance Grant for the Elderly (SAGE), Programme for promotion of green jobs, Uganda Graduate Volunteer Scheme, and the Special Grant for People with Disabilities (SGPWD).

On average, the budget overturns for gender and equity interventions were 94.6%, with 12 out of 18 sectors receiving 100 percent of budget allocation. The other remaining six sectors' share ranged from 80.4 percent (education sector) to 93.3 percent (social development sector). (EOC, 2020). Overall, the statistics show government commitment to support the implementation of gender equity enhancing interventions.

Nonetheless, key informant interviews revealed that most sectors (9 out of 12) consider the allocated

and released budgets inadequate to meet the gender equality goal. A key informant from MAAIF noted that the agriculture sector works within a constrained budget (estimated at 3 percent against at least 10 percent as per the Malabo Declaration of public expenditure on agriculture). Similarly, in the education sector, implementation of the USE and UPE programmes in local governments is not regularly monitored because of inadequate resources needed to facilitate the inspectors.

3.1.3 Existence of procedures for ensuring proper execution of gender equity programmes

In Uganda, some procedures have been put in place to ensure that resources for specific gender-related programmes are executed according to the budget. The EOC implements these and majorly involves auditing ministerial policy statements and budget framework papers of all MDAs to determine their compliance with gender and equity requirements.

By an Act of Parliament, Government of Uganda in 2007, established the Equal Opportunities Commission with the mandate to *“eliminate discrimination and inequalities against any individual or group of persons on the grounds of sex, age, race, colour, ethnic origin, health status, social or economic standing, political opinion or disability and to take affirmative action in favour of groups marginalised based on gender, age, disability or any other reason created by history, tradition or custom to redress imbalances against such groups.”*

To ensure compliance with gender and equity requirements, the EOC, among other achievements, oriented MDAs on gender and equity planning and budgeting and developed gender and equity referencing tools for sectors. Examples include the Gender Equity Compacts and National Gender and Equity Compendium – these help sectors identify the gender and equity issues that require redress and the Gender and Equity Compliance Guide for Parliament to support and strengthen actors along the gender and equity accountability chain. Beyond the orientation of MDAs, the EOC developed tools for assessing MDAs and LGs for gender and equity compliance - through

annual audits. The first yearly audit started in FY 2016/17. Through such annual audits, the EOC scores MPSs – those that score 50 percent and above are considered to be compliant, and the MoFPED issues the MDAs a certificate of compliance with gender and equity requirements. The EOC gives extra technical backstopping to MDAs that fail to achieve the pass mark to revise their plans and budgets following the gender and equity requirements. It should be noted that all MPSs must first meet the minimum gender and equity requirements before they can be presented to Parliament for approval.

In summary, Uganda has a gender-responsive enabling environment meant to address gender equality goals to a great extent. This is demonstrated in terms of laws and regulations; and, policies and programmes in place, and the allocation of sectoral budgets to address gender equity interventions. It also has an institution – EoC, established by an act of Parliament – that monitors and undertakes annual gender and equity audits to inform compliance across the relevant government sectors. Notwithstanding these positive developments, the key informants alluded to the inadequacy of funds earmarked for gender and equity interventions. That, to a great extent, this impacted the full implementation of such interventions. Given these findings, Uganda satisfies the first indicator 5.c.1 criterion on the *intent of a government to address GEWE*.

3.2 Public Financial Management systems that promote gender-responsive goals

This sub-section presents the findings of criterion 2 of assessing indicator 5.c.1. It uses a set of seven (7) questions to determine the extent to which a country's public finance management system promotes gender-related or gender-responsive goals. The findings are presented separately for each assessment area in the subsequent paragraphs. The assessment results per guiding question in line with criterion 2 are summarised in **Annex 2**.

Assessment Area 1: Issuance of circulars or any other such directives from MoFPED to guide gender-responsive budget allocations: MoFPED issues circulars and instructions and official guidelines to all sectors providing specific guidance on gender-responsive budget allocations. Budget Call Circulars (BCCs) and official guidelines are sent to all accounting officers (Central Government, Local Governments and Missions Abroad), all Chief Executive Officers of State-Owned Enterprises and Public Corporations. It should be noted that other ministries are not required to issue budget call circulars but rather extract from the consolidated BCCs from MoFPED sections that are relevant to their sectors. The Accounting Officers then raise awareness about the BCCs among the Heads of Departments, Sub-Sector Working Groups and Budget Officers and implore them to adhere to call circulars. Examples of circulars and official guidelines issued in the last completed fiscal year (2019/2020) are presented in **Table 6**.

children in Wakiso, Mbarara, Kabarole, Arua, Gulu Soroti in 2018. The evidence generated from the needs assessment was used to inform the distribution of hearing aids to facilitate earning (EOC 2018). Most of the times, programmes or projects proposed by sectors for inclusion in the budget are not assessed in advance for their impact on gender equality. However, they tend to be informed by already existing relevant statistics, for example, on the marginalised groups. The current statistics are in part from administrative data (for example, the Education Information Management System (EMIS) Factsheets) and previous evaluation studies, which might not explicitly address issues of gender but have components related to gender. An example in the education sector is the [comprehensive evaluation of the Universal Primary Education \(UPE\) Policy](#) (NPA 2018). The reasons cited by key informants for not conducting ex-ante gender impact assessments include: (i) Usually, the design of programs or projects

Table 6 Examples of circulars and official guidelines issued by MoFPED during FY 2019/2020

| Circulars and instructions | | Official Guidelines | |
|----------------------------|--|---------------------|--|
| Date of issue | Description | Date of issue | Description |
| September 20, 2019 | The first budget call circular on the preparation of the budget framework papers and preliminary budget estimates FY 2020/2021 | March 17, 2020 | Ministry of Education Guidelines to Local Governments on Planning, Budgeting and Implementation FY 2020/21 |
| February 19, 2020 | The second budget call circulars on finalisation of detailed budget estimates for FY 2020/2021 | March 17, 2020 | Ministry of Health sector grants and budget guidelines to the Local Governments FY 2020/21 |
| March 10, 2020 | Adjustment in wage, pension, gratuity and finalisation of ministerial policy statements and budget estimates for FY 2020/21 | June 10, 2020 | Primary Health Care Non-Wage Recurrent Grant and Budget Guidelines to Health Centre II, III and IV, and General Hospitals FY 2020/21 |

Source: <https://www.budget.go.ug/library/598>

Assessment Area 2: Are the critical programs subjected to ex-ante gender impact assessment⁶? Findings from key informant interviews revealed that at least half of the sectors do conduct an *ex-ante* gender impact assessment. An example is the Ministry of Education and Sports (MoES), which conducted a needs assessment for the hearing impairment targeted intervention for

is informed by an existing problem, and gender concerns are usually taken care of; (ii) conducting *ex-ante* gender impact assessment is not an explicit requirement for approval of projects for inclusion in the budget; and (iii) lack of resources to invest in *ex-ante* gender impact assessments. The last point is supported by an earlier study (FOWODE 2016), where limited or no budget at all were cited as factors that hinder MDAs from conducting gender impact assessment, hence affecting significant

⁶ OECD (2016) defines ex-ante gender impact assessment as the process of assessing individual resource allocations, in advance of their inclusion in the budget, specifically for their impact on gender equality.

gender mainstreaming in planned interventions.

Assessment Area 3: Extent to which sex-disaggregated statistics and data are used across critical policies and programs to inform budget-related policy decisions. Sex-disaggregated data is much needed to illustrate to policy makers the extent of inequality, the cost of not addressing inequality or what it means in terms of Uganda's national goals and objectives, and the benefits of removing the inequality (M. Kakande, *personal communication, November 19, 2020*). Seven (7) out of the 12 interviewed sectors reported using sex-disaggregated statistics to inform their programmes. For example, in the Tourism, Wildlife and Antiquities sector, the Management of Uganda Wildlife Research and Training Institute (UWRTI) and Uganda Hotel and Tourism Training Institute (UHTTI) noted that females accounted for only 30 percent of the total enrolment. Consequently, management decided to provide extra accommodation facilities for females as a strategy to increase their enrolment. Also, key informants from MoES reported that they use EMIS statistics to inform budget-related decisions, among other statistics and data. For example, the EMIS statistics on enrollment, survival rates, completion rates, and pass rates are sex-disaggregated. The reported use of sex-disaggregated statistics and data is indeed in line with the [Gender policy \(2007\)](#), which encourages the use of sex-disaggregated statistics in mainstreaming gender in policies, programmes and budgets at all levels to achieve a long term goal of elimination of gender inequalities (MGLSD 2007). It should be appreciated that UBoS collects sex-disaggregated and gender-relevant data from a range of surveys such as the Uganda Demographic and Household Survey (UDHS) and the Uganda National Panel Surveys (UNPS). The UDHS covers an extensive range of topics, including disabilities, reproductive health and FP, women's empowerment, and domestic violence. UBoS conducted a time use survey that captured women's and girls' unpaid work using a gender lens. The National Governance, Peace, and Security Survey has dedicated modules around gender-based issues such as violence against women and girls, female economic empowerment, and political participation. However, beyond the high-level summaries that UBoS provides in its reports and statistical abstracts, very

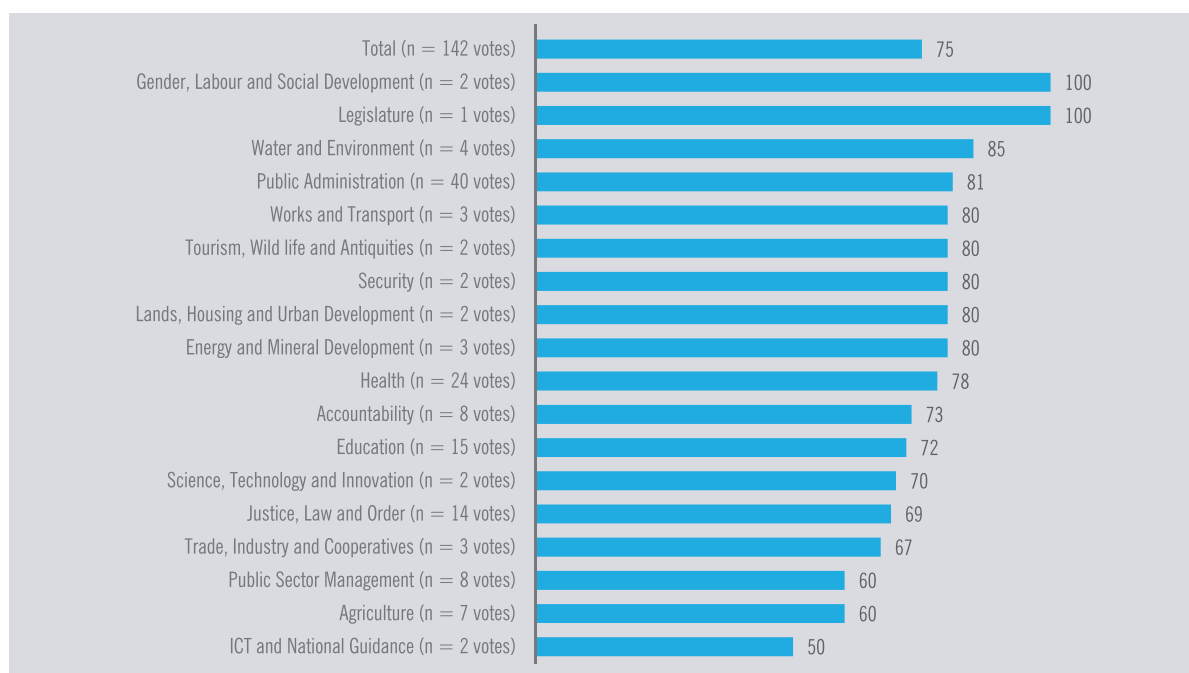
few people in other MDAs can analyse and manage the vast household (raw) survey data that UBoS collects; much of it remains un-analysed (Ahaibwe, et al. 2020).

Assessment Area 4: Extent to which MDAs provide clear statements on gender-related goals: Government MDAs are required to have mission statements that demonstrate a commitment to inclusiveness. This is meant to ensure non-discrimination and marginalisation when implementing sector plans. Indeed, findings based on the assessment of ministerial policy statements for FY 2018/19 revealed that most (98.6 percent) government MDAs provided a clear message on gender-related goals in the context of the budget. Out of the 142 votes assessed by the Equal Opportunities Commission, 140 reflected commitment to inclusiveness (EOC 2018).

Assessment Area 5: Are budget allocations subjected to the categorisation of expenditure according to the purpose and objectives for which they are intended? Accordingly, expenditure should be linked to gender equality objectives. In FY2018/19, the average compliance of strategic vote objectives with gender and equity requirements was 75 percent (**Figure 2**), a considerable improvement from 63 percent in FY 2016/17. In FY 2018/19, votes that performed exceptionally well in terms of having strategic objectives that fully complied with gender and equity requirements were Legislature, and Gender, Labour and Social Development (EOC 2018).

Assessment Area 6: Do sectors conduct ex-post gender impact assessments⁷ of programmes/projects that are included in their budgets? Findings from key informant interviews revealed that at least half of the sectors assess some programmes to determine their impact on gender equality. For the education sector, for example, the Universal Primary Education (UPE) programme was evaluated with a gender lens; the evaluator (NPA) found that the Government had achieved gender parity in primary education. The proportion of females in the total enrolment increased from 45.4 percent in 1995 to 49.8 percent in 2006, and equality was achieved

⁷ OECD (2016) defines ex-post gender impact assessment as the process of assessing individual resource allocations, after their implementation, specifically for their impact on gender equality.

Figure 2 Average compliance of strategic vote objectives with gender and equity requirements, %

Source: EOC (2018).

in 2009 (NPA 2018). Another example of an ex-post assessment is noted for the social development sector and mainly focuses on the YLP. The evaluation revealed that after 12 months of implementing the YLP, there was no significant change in the target beneficiaries' intended socio-economic attributes compared to the control group.

Nonetheless, in terms of gender equality outcomes, female beneficiaries of the YLP were reported to move from unskilled to skilled and unpaid to paid occupation; also, females' ability to access credit facilities was enhanced; and there were reduced tendencies for alcohol consumption and smoking. On the flip side, gender-based violence cases increased among female beneficiaries of the YLP programme (Bukonya, et al. 2019). Some sectors do conduct ex-post programme evaluations but without a gender lens.

Assessment Area 7: Are public budgets subjected to independent audits to assess the extent to which they are gender-responsive? The EOC is the independent statutory body mandated to conduct audits of public budgets to examine the extent to which they have taken care of gender and equity requirements. Since its establishment by Act of Parliament in May 2007

and inauguration in July 2010, the EOC has conducted five rounds of annual assessments for financial years 2016/17 to 2020/21. (EOC 2020). After each evaluation, the EOC recommends to MoFPED to issue a Gender and Equity certificate of compliance to MDAs whose ministerial policy attain the set pass mark (of 50 percent). In fy2016/17, the pass mark was 40 percent but increased to 50 percent in the subsequent financial years. On average, at the national level (see Table 7), compliance with gender and equity requirements seem to have improved from 55 percent in fy2017/18 to 100 percent in fy2020/21 for MDAs. But slower improvement is noted for LGs from 42.5 percent in fy2019/20 to 58 percent in fy2020/21.

Table 7 Trends in compliance with gender and equity requirements, fy2017/18 to fy2020/21

| Financial year of assessment | Number of ministerial statements/ budget framework papers assessed | MDAs/LGs (%) that met minimum requirements. [Pass mark = 50%] | National compliance average (%) |
|---|--|---|---------------------------------|
| Panel A: Ministries, Departments and Agencies (MDAs) | | | |
| 2017/18 | 137 | 74.5 | 55.0 |
| 2018/19 | 141 | 92.9 | 58.0 |
| 2019/20 | 148 | 86.5 | 60.0 |
| 2020/21 | 148 | 100.0 | 100.0 |
| Panel B: Local Governments (LGs) | | | |
| 2019/20 | 172 | 37.8 | 42.5 |
| 2020/21 | 175 | 86.9 | 58.1 |

Source: EOC (2020). Annual Report on the State of Equal Opportunities in Uganda FY 2019/2020

The initially poor performance of most MDAs with respect to meeting gender and equity requirements was because of: limited capacity within some MDAs to discern gender and equity issues; failure of MDAs to highlight gender and equity-specific sub-programme outputs—there was a tendency to highlight only those outputs that lead directly to the MDA's line of service delivery; limited availability of gender-disaggregated data and statistics; failure by MDAs to highlight funds tagged and utilised on gender and equity interventions; limited knowledge about gender and equity planning and budgeting by top management officials who approve the BFPs and MPSs; and lastly, failure of MDAs to reflect/document good performance regarding gender and equity outcomes and outcome indicators (J. N. Ekapu, *personal communication*, November 19, 2020). The marked improvement in compliance requirements is greatly attributed to the capacity-building effort by EOC, change of attitude by sectors, and development of sector specific guiding tools on gender and equity planning and budgeting (EOC 2020).

The key informant from the MoGLSD noted that apart from EOC, the Forum for Women in Democracy (FOWODE) also carries out gender audits of government plans and budgets to assess their responsiveness to gender equity budgeting. For example, FOWODE assessed the level to which the education, health and agricultural sectors, and three local governments of Amuru, Gulu and Masindi, have complied with gender and equity commitments for three financial years from

2016/17 to 2018/19.⁸ Since FOWODE complements the EOC assessments, for efficient use of resources, the two institutions should consider collaborative assessments for compliance with gender and equity requirements.

The MoFPED issues budget call circulars to all Accounting Officers to guide and submit Budget Framework Papers (BFPs). However, *ex-ante* gender impact assessment is not done for critical projects for inclusion in the budget; most sectors rely on already existing gender-disaggregated statistics and data to do the planning and budgeting. Most (about 99 percent in fy2018/19) MDAs have mission statements that demonstrate a commitment to inclusiveness. Similarly, most (70 percent in fy2018/19) MDAs pursue strategic objectives that fully comply with gender and equity requirements.

Regarding *ex-post* gender impact assessments, at least half of the sectors explicitly or implicitly conduct them for crucial programmes. Lastly, all ministerial policy statements are audited by the EOC to assess the extent to which they are gender-responsive. In fy2018/19, 107 out of 142 audited MPSs met the minimum gender and equity requirements. From this synthesis, we note that in at least five (5) out of the seven (7) sub-criteria under criterion 2, the findings are affirmative, implying that Uganda satisfies this criterion.

⁸ Assessing Adherence to the Certificate of Gender and Equity in Implementation: A case study of three sectors and 3 Local governments by FOWODE.

3.3 Making public allocations for gender equality and women's empowerment

Here the assessment focused on assessing whether data on gender equality allocations are published, ease of accessibility of published data, and timeliness of publishing the data. The assessment results per guiding question in line with criterion 3 are summarised in **Annex 3**. Based on the study findings, we note Uganda satisfies Criterion 3.

Data on gender equality allocations are contained in various budget documents published mainly by MoFPED and, to some extent, other MDAs. MoFPED uploads budget documents, including the approved national budget and consolidated MPSs at <https://www.budget.go.ug> and <https://www.finance.go.ug/> respectively. Indeed, this is a requirement, according to the [Public Finance Management Act of 2015](#). The websites are open-access, so the general public can freely access detailed information on approved budget estimates. Regarding the accessibility and timeliness of publishing data, the study considered findings from the Open Budget Survey (OBS) of 2019. The OBS results confirmed that budget documents are available to the public and early enough to support informed public debate on the budget (UDN 2020). **Table 8** shows the details.

Table 8 Public availability of budget documents in Uganda; 2010 - 2019

| Budget Document | 2010 | 2012 | 2015 | 2017 | 2019 |
|-----------------------------|------|---|------|------|------|
| Pre-Budget Statement | ● | ● | ● | ● | ● |
| Executive's Budget Proposal | ● | ● | ● | ● | ● |
| Enacted Budget | ● | ● | ● | ● | ● |
| Citizens Budget | ● | ● | ● | ● | ● |
| In-Year Reports | ● | ● | ● | ● | ● |
| Mid-Year Review | ● | ● | ● | ● | ● |
| Year-End Report | ● | ● | ● | ● | ● |
| Audit report | ● | ● | ● | ● | ● |
| | ● | Available to the public and on time; | | | |
| KEY | ● | Published late, or not posted online, or produced for internal use only | | | |
| | ● | Not produced | | | |

Source: Uganda Debt Network (2020). Open Budget Survey 2019: Uganda.

Besides MoFPED, few sectors publish their MPSs on their respective websites and on a timely basis – the websites are open access. An example is the ICT and National Guidance sector; the sector's MPS for fy2020/21 was published on the website on August 25, 2020 (that is, within the first quarter of fy2020/21). The MPS statement is available at <https://ict.go.ug/2020/08/25/ministerial-policy-statement-mps-2020-21/>. A visit to various ministries' websites revealed that some sectors publish data on gender equality allocations but not promptly. Sectors that publish late their gender equality allocations include Water and Environment, Works and Transport, and the Trade and Tourism, Wildlife and Antiquities sector. At the ministries' websites in charge of the sectors mentioned above, MPSs are available for previous financial years but not for the last and current financial years. On the other hand, there are some sectors which do not publish their ministerial policy statements.

In summary, budget allocations, including those earmarked for GEWE, are always published and on time (within the first quarter of the financial year) by the mandated Ministry – MoFPED. A few other ministries do publish their sector-specific MPSs at their respective websites, although sometimes long after their approval by Parliament. The budget documents published can be accessed freely by the general public. Based on these findings, Uganda satisfies the third criterion of tracking SDG indicator 5.c.1.

4. CONCLUSIONS AND RECOMMENDATIONS

This study set out to assess the extent to which Uganda meets SDG indicator 5.c.1. Specifically, the study sought to assess whether the Government has systems to track and make public budget allocations for GEWE. The assessment was guided by the refined methodology for measuring SDG indicator 5.c.1 developed by the UN Women together with OECD and UNDP. This methodology employs three criteria to measure the indicator. These include: (i) aspects of public expenditure that are reflected in programmes and budget allocations; (ii) assess whether the public financial management system promotes gender-related or gender-responsive goals; and (iii) assesses whether budget allocations for GEWE are made public. Specifically, to achieve the study objectives, the data source included primary data gathered through key informant interviews; and secondary data sources through document reviews and websites of selected MDAs. The analysis approach employed was through content and descriptive. As a rule of thumb, when a country satisfies all the three criteria, it qualifies to be classified under case A “Fully meets requirements”.

Key findings revealed that all government sectors allocate resources to programmes that promote GEWE. During fy2018/19, at least UGX 23,012 Billion was assigned to gender and equity interventions. This was about 29 percent of the approved national budget. Further to note, to a great extent, Uganda satisfies all three criteria. Therefore, the country can be considered to meet the requirements for tracking SDG indicator 5.c.1 fully. Available evidence suggests a functioning government system that tracks and makes public budget allocations for GEWE.

From the areas highlighted where government MDAs are not performing very well concerning SDG indicator 5.c.1, the following are recommendations for consideration;

- a) The MoFPED, together with the EOC, should implore all MDAs to upload on their websites the sectors' ministerial policy statements once Parliament has approved them. EOC should include publishing MPSs within the first quarter of the financial year as one of the requirements for obtaining a certificate of compliance with gender and equity requirements.
- b) To increase the frequency and widen the scope of collecting gender-disaggregated data needed by MDAs to inform planning and budgeting, it should be made a requirement that ex-post impact evaluations of all essential government programmes be conducted with a gender lens. Additionally, UBoS efforts to collect gender data and information should be made through regular consultations with MDAs; the latter are better positioned to articulate what data and information they wish to do better gender programming design evidence-informed responses and policies.
- c) During the budgeting process, MDAs should prioritise and include few (manageable) gender and equity interventions in a given financial year and allocate adequate resources to the prioritised interventions. However, this calls for building and/or strengthening the capacity of technocrats in MDAs to be able to use the available sex-disaggregated statistics to inform their decisions in terms of prioritising and allocating resources to specific interventions.
- d) The EOC and the MoFPED should push for the formulation of specific gender and equity budget statements and ensure that MDAs think through the strategic issues they plan to address, corresponding budget allocations and clear performance targets.
- e) The system of assessing gender and equity compliance requirements should be strengthened to ensure proper monitoring, evaluation and reporting.

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Annex 1: Summary of assessment results for criterion 1 of measuring SDG 5.C.1

| Guiding question | Answer | Explanation |
|--|--------|--|
| 1.1. Are there policies and/or programs of the Government designed to address well-identified gender equality goals, including those where gender equality is not the primary objective but incorporate action to close gender gaps? | Yes | <ul style="list-style-type: none"> ▪ Government of Uganda has several laws and policies aimed at promoting gender equality. Examples include: Sexual Offences Act (2011), Succession (Amendment) Act, 2011; Domestic Violence Act, 2010; The Prohibition of Female Genital Mutilation, 2010; and The National Women's Council Act, 1993, amended in 2010. ▪ All government sectors allocate part of their budgets to programmes that are gender equity-responsive. According to the budget outturn for gender equality and women empowerment conducted for FY 2018/19, at least 23,012 billion shillings was allocated to government programmes that are gender equity-responsive. |
| 1.2. Do these policies and/or programs have adequate resources allocated within the budget, sufficient to meet both their general objectives and their gender equality goals? | No | <ul style="list-style-type: none"> ▪ Most key informant interviews (9 out of 12) from key MDAs reported that the budget allocations for GEWE interventions are usually inadequate to meet the gender equality goal. ▪ Nonetheless, the budget releases for gender and equity interventions are appreciably high – the national averaged was 94.6% for FY 2018/19. |
| 1.3. Are there procedures in place to ensure that these resources are executed according to the budget? | Yes | <ul style="list-style-type: none"> ▪ There are established procedures to ensure that resources for specific gender-related programmes are executed according to the budget. ▪ They are implemented by the EOC and majorly involve gender & equity audits of ministerial policy statements and budget framework papers of all Government MDAs & LGs, to determine compliance with gender and equity requirements. |

Annex 2: Summary of assessment results for criterion 2 of measuring SDG 5.C.1

| Guiding question | Answer | Explanation |
|---|--------|--|
| 2.1. Does the Ministry of Finance, Planning and Economic Development (MoFPED) issue call circulars, or other such directives, that provide specific guidance on gender-responsive budget allocations? | Yes | The MoFPED issues budget call circulars to all Accounting Officers to provide guidance on preparation and submission of Budget Framework Papers (BFPs). |
| 2.2. Are key policies and programs, proposed for inclusion in the budget, subject to an <i>ex-ante</i> gender impact assessment? | No | Although <i>ex-ante</i> gender impact assessment is not done for key projects for inclusion in the budget, most sectors rely on already existing gender-disaggregated statistics and data to do the planning and budgeting. |
| 2.3. Are sex-disaggregated statistics and data used across key policies and programs in a way which can inform budget-related policy decisions? | Yes | Seven (7) out of the 12 interviewed sectors reported that they indeed use sex-disaggregated statistics to inform their programmes. |
| 2.4. Does the Government provide, in the context of the budget, a clear statement of gender-related objectives? | Yes | Most (about 99% in FY 2018/19) MDAs have mission statements that demonstrate commitment to inclusiveness. |
| 2.5. Are budgetary allocations subject to "tagging" including by functional classifiers, to identify their linkage to gender-equality objectives? | Yes | Most sectors (70% in FY 2018/19) MDAs pursue strategic objectives that fully comply with gender and equity requirements. |
| 2.6. Are key policies and programs subject to ex post gender impact assessment? | Yes/No | At least half of the sectors explicitly or implicitly conduct ex-post gender impact assessments for key programmes. E.g. the Universal Primary Education (UPE) programme was evaluated with a gender lens; the evaluator (NPA) found that Government had achieved gender parity in primary education. |
| 2.7. Is the budget as a whole subject to independent audit to assess the extent to which it promotes gender-responsive policies? | Yes | All ministerial policy statements are audited by the EOC to assess the extent to which they are gender-responsive. The EOC recommends to MoFPED to issue a Gender and Equity certificate of compliance to MDAs whose ministerial policy attain the set pass mark (50%). In FY 2018/19, 107 out of 142 audited Ministerial Policy statements (MPSs) met the minimum gender and equity requirements. |

Annex 3: Summary of assessment results for criterion 3 of measuring SDG 5.C.1

| Guiding question | Answer | Explanation |
|---|--------|---|
| 3.1. Is the data on gender equality allocations published? | Yes | <ul style="list-style-type: none"> ▪ Data on gender equality allocations is published in budget documents mainly; <ul style="list-style-type: none"> ○ The approved national budget and consolidated ministerial policy statements. |
| 3.2. If published, has this data been published in an accessible manner on the Ministry of Finance website and/or related official bulletins or public notices? | Yes | <ul style="list-style-type: none"> ▪ As required by the Public Finance Management Act of 2015, the MoFPED uploads budget documents, at https://www.budget.go.ug and https://www.finance.go.ug/. ▪ Both websites are open-access and so the general public can freely access detailed information on approved budget estimates. |
| 3.3. If so, has the data on gender equality allocations been published in a timely manner? | Yes | <ul style="list-style-type: none"> ▪ As required under SDG 5.C.1, the national budget and consolidated ministerial policy statements are uploaded on the MoFPED website within the first quarter of the FY. ▪ Also, findings from the Open Budget Survey (OBS) of 2019 confirmed that budget documents are usually available to the public, and early enough to support informed public debate on the budget (UDN, 2020). <ul style="list-style-type: none"> ○ These include: Budget Statement, Executive's Budget Proposal, Enacted Budget, & Citizens Budget. |

Annex 4: Guide for key informant interviews

Compliance with the Planning and Budget Tools for Tracking Public Allocations for Gender Equality and Women's Empowerment: Uganda's Case⁹

Key Informant Interview Guide

Introduction

The Economic Policy Research Centre (EPRC) received support from UN WOMEN to provide technical support and leadership in evidence generation through research and policy analysis using gender statistics. The focus on gender responds to one of UN WOMEN's strategic development objective of improving the use of gender statistics by different players to inform advocacy, research, policies and programmes. As part of this effort, EPRC intends to conduct a study that will track Uganda's progress towards attainment of Sustainable Development Goal (SDG) Indicator 5.c.1. Although, Equal Opportunities Commission (EOC) and the Ministry of Finance, Planning and Economic Development (MFED) have conducted similar studies on tracking budget allocations for gender equality; monitoring gender responsive interventions; and mapping ongoing efforts to eliminate Gender Based Violence (GBV), Harmful Practices (HPs) and Sexual Reproductive Health Rights (SRHRs), the two institutions have not generated sufficient statistics needed to fully track SDG Indicator 5.c.1 as per the standard evaluation criteria developed by UN WOMEN in collaboration with OECD and UNDP.

Therefore, different from the previous studies, the specific objectives in this case are:

- 1) To determine the extent to which government sectors are using appropriate planning and budget tools to track resources for gender equality and women's empowerment programmes, and
- 2) To examine the extent to which sectors adhere to the set requirement of publishing public allocations for gender equality and women's empowerment interventions.

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SECTION A: IDENTIFICATION INFORMATION

| | | | |
|------------------------------|--|-------------|--|
| A1. Sector: | | | |
| A2. Ministry: | | | |
| A3. Department/Agency: | | | |
| Respondent's details | | | |
| A4. Name: | | | |
| A5. Designation: | | | |
| A6. Mobile: | | A7. Email: | |
| A8. Date of interview: | | | |
| Interviewer's details | | | |
| A9. Name: | | | |
| A10. Mobile: | | A11. Email: | |

SECTION 1: PUBLIC EXPENDITURE ON GENDER EQUALITY INTERVENTIONS

1.1a. In your institution, are there government policies and programmes designed to address well-identified gender equality goals, including those where gender equality is not the primary objective (such as public services, social protection and infrastructure) but incorporate action to close gender gaps? **Yes/No** _____

1.1b If **Yes**, give specific examples of some major **ongoing** programmes designed to address gender and equity concerns.

- (i) _____
- (ii) _____
- (iii) _____

1.1c If **No**, explain why your institution has not put in place specific policies and programmes for promotion of gender equality and women's empowerment

1.2a. Do the specific policies and/or programmes for gender equality and women's empowerment have adequate resources allocated within the budget, sufficient to meet both their general objectives and their gender equality goals? **Yes/No** _____

1.2b. If specific programmes meant to promote gender equality and women's empowerment are not allocated adequate resources, explain why that is so

1.3a. Are there procedures in place to ensure that the resources for specific gender-related programmes are executed according to the budget? **Yes/No** _____

1.3b. If **No** procedures, explain why?

1.3c. If **Yes** (i.e. procedures for ensuring proper use of resources exist), describe the procedures/processes

SECTION 2: PUBLIC FINANCIAL MANAGEMENT SYSTEM AND GENDER-RESPONSIVE GOALS

2.1a Does the institution's budget office issue call circulars and guidelines, or other such directives, that provide specific guidance on gender-responsive budget allocations? **Yes/No** _____

2.1b If **Yes**, give three examples of the most recent call circulars referred to above – what was the message in short for at least five circulars?

| Title of circular | Date circular was issued | In one sentence summarise what the call circular was communicating on gender-responsive budgeting |
|-------------------|--------------------------|---|
| | | |
| | | |

2.1c If your institution's budget office **does not** issue call circulars, or other such directives, that provide specific guidance on gender-responsive budget allocations, explain why?

2.2a Are key programs, proposed for inclusion in the budget, subject to an ex ante gender impact assessment? **Yes/No** _____

2.2b If **No**, explain why

2.3a Are sex-disaggregated statistics and data used across key policies and programs in a way which can inform budget-related policy decisions? **Yes/No** _____

2.3b. If **Yes**, cite at least three (3) examples of policies/programmes where sex-disaggregated statistics/data were used to inform budget-related policy decisions.

| Policy or programme | Sex-disaggregated statistics that was used to inform budgeting decisions |
|---------------------|--|
| | |
| | |
| | |

2.3c. If sex-disaggregated statistics and data is **not used** across key policies and programs to budget-related policy decisions, explain why?

2.4a. Does the institution provide, in the context of the budget, a clear statement of gender-related objectives (i.e. gender budget statement or gender responsive budget legislation)? **Yes/No** _____

2.4b. If your institution **does not provide**, in the context of the budget, a clear statement of gender-related objectives, explain why?

2.5a. Are budgetary allocations subject to “tagging” including by functional classifiers, to identify their linkage to gender-equality objectives? **Yes/No** _____

2.5b. If budgetary allocations are not subject to having linkages with gender-equality objectives, explain why?

2.6a. Are key policies and programs subject to ex post gender impact assessment?
Yes/No _____

2.6b. Cite at least three most recent examples of policies and programmes whose impacts have been assessed and in one paragraph highlight the key findings on gender impacts

| Policy or programme | When was impact assessment done? (Year) | Findings from ex post gender impact assessment |
|---------------------|---|--|
| | | |
| | | |
| | | |

2.6c. If key policies and programs **are not** subject to ex post gender impact assessment, explain why?

2.7a. Is the institution’s budget subject to independent audit to assess the extent to which it promotes gender-responsive policies? **Yes/No** _____

2.7b If the budget **is not** subject to independent audit to assess the extent to which it promotes gender-responsive policies, explain why?

SECTION 3: PUBLISHING PUBLIC ALLOCATIONS FOR GENDER EQUALITY INTERVENTIONS

3.1 Is the data on gender equality allocations usually published? **Yes/No** _____

3.2. If published, is the data publically accessible/open access (i.e. can it be easily accessed by the intending users)? **Yes/No** _____

3.3. Where is the data on gender equality allocations usually published (e.g. on the Ministry of Finance website and/or related official bulletins or public notices)?

i. _____

ii. _____

3.4. If the data is on gender equality is not published, explain why?

3.5 Is the data on gender equality allocations usually published in a timely manner (i.e. within the first quarter of the financial year)? **Yes/No** _____

3.6. If Yes, explain the timeliness (e.g. in terms of **when** and **frequency**, etc.)

3.7 If data on gender equality allocations is never published in a timely manner, explain the causes.

Footnotes

- 1 The Uganda Gender policy (2007) defines gender sensitivity as 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.



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