

# Uganda's performance towards tracking budget allocations for gender equality and women's empowerment

## Executive Statement

Uganda adopted the Addis Ababa Action Agenda, which commits to provide transformative financing for gender equality and women's empowerment. The commitment is aligned to SDG indicator 5.c.1, which seeks to measure government efforts to track budget allocations for gender equality throughout the public finance management cycle and to make such funds allocations publicly available. This brief examines Uganda's progress towards attainment of SDG Indicator 5.c.1, i.e. to establish whether a system exists to track and make public allocations for gender equality and women's empowerment. The assessment is based on a methodology developed by the UN Women together with the Organisation for Economic Cooperation and Development (OECD) and United Nations Development Programme (UNDP). The assessment results revealed that, to a great extent, Uganda satisfies all the three criteria for measuring progress towards achieving SDG indicator 5.c.1. Therefore, the country can be considered to fully meet the requirements for tracking budget allocations for gender equality and women's empowerment.

## Introduction

At the Third International Conference on Financing for Development held in 2015, UN member states adopted the Addis Ababa Action Agenda, which commits to track gender equality allocations and increase transparency on public spending. Also, the 60th session of the Commission on the Status of Women in 2016 called upon member states to institutionalise gender-responsive budgeting and tracking of public expenditure across all sectors to address gaps in financing for gender equality and the empowerment of women and girls. Achieving gender equality is the fifth Sustainable Development Goal (SDG 5), with one of the indicators (5.c.1) targeting to measure government efforts to track budget allocations for gender equality and women empowerment as well as make such budget allocations public. This particular indicator captures three issues: (i) the intent of a government to address gender equality and women's empowerment (GEWE); (ii) if a government has planning and budget tools to track resources for GEWE throughout the public financial management cycle, and (iii) if the Government has provisions to make allocations for GEWE publicly available.

In Uganda, tracking budget allocations for gender equality is done by the Equal Opportunities Commission (EOC) and the Ministry of Finance, Planning and Economic Development (MFPED). In May 2020, the EOC released a report on budget outturns for gender equality and women empowerment. The 2020 report specifically examined budgets for FY2018/19 and established the funds released to address gender and equity concerns by the MFPED to 142 Ministries, Departments and Agencies (MDAs). Also, Budget Monitoring and Accountability Unit (BMAU) of the MFPED had examined gender-responsive interventions in 11 sectors<sup>1</sup> for FY 2018/19 (Kakande, 2019). However, the two institutions did not generate sufficient statistics required to fully track SDG 5.c.1 as per the standard revised of tracking

SDG indicator 5.c.1. Upon this background, this policy brief attempts to track Uganda's progress towards attainment of SDG Indicator 5.c.1.

## Data and Methods

The study adopted the revised methodology for measuring SDG indicator 5.c.1 that was developed by the UN Women together with OECD and UNDP. The procedure uses three criteria. The first criteria 1 focuses on aspects of public expenditure that are reflected in programmes and budget allocations. Criterion 2 assesses whether the public financial management system promotes gender-related or gender-responsive goals. Criterion 3 assesses whether budget allocations for gender equality and women's empowerment are made public. Each criterion has a set of guiding questions, and all items within each criterion have the same weight. A country is classified as "fully meets requirements" if it satisfies all three criteria. For this brief, the data used to examine the three criteria was obtained from document reviews, key informant interviews conducted in 12 line ministries<sup>2</sup> as well as websites of selected ministries. The reference period is the last completed fiscal year 2019/2020.

## Key Findings

### Uganda satisfies the first criterion of tracking SDG indicator 5.c.1

According to the established decision rule for criterion 1, if the answer is "Yes" in 2 out of the 3 questions, then a country is considered to satisfy this criterion. The findings presented in Table 1 indicate that indeed Uganda has the necessary policies and programmes aimed at achieving gender equality and women's empowerment. Furthermore, the EOC annual conducts gender and equity audits to ensure that resource are allocated to GEWE-responsive interventions.

### Uganda satisfies the second criterion of tracking SDG indicator 5.c.1

**Table 1** 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"> <li>Government of Uganda has several laws and policies aimed at promoting gender equality. The regulatory framework includes 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.</li> <li>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 UGX 23,012 Billion was allocated to government programmes that are gender equity-responsive.</li> </ul>
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"> <li>Based on key informant interviews, 9 out of 12 key MDAs interviewed indicated that the current budget allocations for GEWE interventions are inadequate to meet the gender equality goal.</li> <li>Nonetheless, the budget releases for gender and equity interventions are appreciably high – the national average of the share of funds released against budgets was 94.6% for FY 2018/19.</li> </ul>
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"> <li>There are established procedures to ensure that resources for specific gender-related programmes are executed according to the budget.</li> <li>Procedures are implemented by the EOC and majorly involve gender &amp; equity audits of ministerial policy statements and budget framework papers of all Government MDAs and local governments (LGs), to determine compliance with gender and equity requirements.</li> </ul>

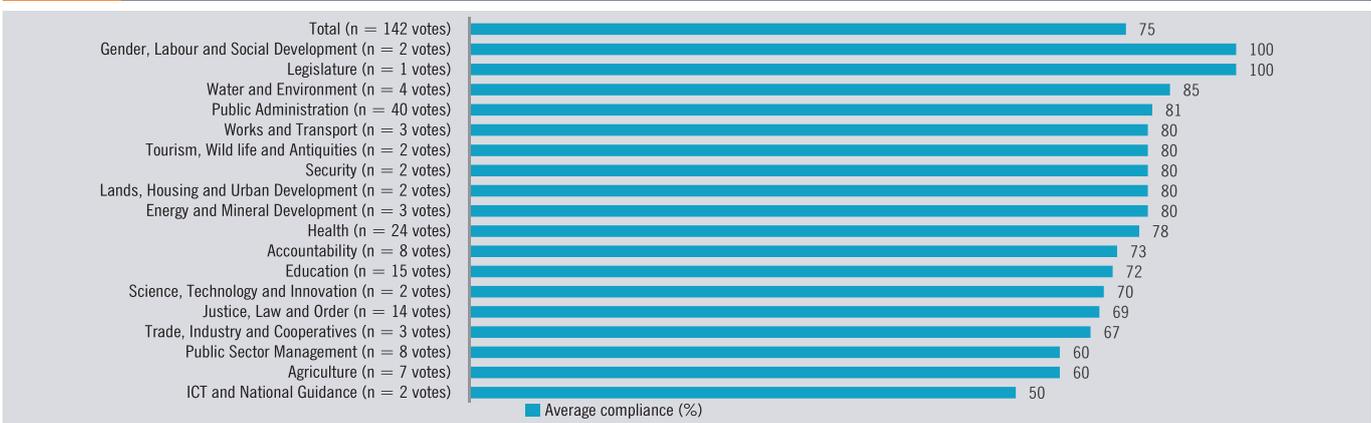
For criterion 2, the decision rule is: if the answer is “Yes” in 4 out of the 7 questions, then a country is considered to satisfy this criterion. Accordingly, findings presented in Table 2 and Figures 1 and 2 indicate that Uganda indeed meets the second criterion. The MFPED issues budget call circulars—these are official guidelines to all Accounting Officers to guide the preparation of Budget Framework Papers (BFPs). Over 58% of sectors use sex-disaggregated statistics to inform their programmes. For the sectors not using this kind of data, it is the lack or inadequate sex-disaggregated statistics that hinder the use of such statistics in planning and budgeting.

**Table 2** Assessment results for criterion 2 of measuring SDG 5.C.1

Guiding question	Answer	Explanation
2.1. Does the Ministry of Finance issue call circulars, or other such directives, that provide specific guidance on gender-responsive budget allocations?	Yes	The MFPED issues budget call circulars to all Accounting Officers to guide the preparation and submission of BFPs.
2.2. Are key policies and programs, proposed for inclusion in the budget, subject to an ex ante gender impact assessment?	No	Although ex-ante gender impact assessment is not done for all critical projects for inclusion in the budget, most sectors rely on already existing gender-disaggregated statistics and data to undertake 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 MDAs interviewed reported using 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	Nearly all the MDAs have mission statements that demonstrate a commitment to inclusiveness (about 99% in FY 2018/19). Details are presented in Figure 1.
2.5. Are budgetary allocations subject to “tagging” including by functional classifiers, to identify their linkage to gender-equality objectives?	Yes	Most MDAs pursue strategic objectives that fully comply with gender and equity requirements sectors (70% in FY 2018/19).

Guiding question	Answer	Explanation
2.6. Are vital 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 crucial programmes. For example, the 2020 comprehensive evaluation of the Universal Primary Education (UPE) programme was partly based on a gender lens. The evaluator (NPA) found that the 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 (MPS) are audited by the EOC to assess the extent to which they are gender-responsive. The EOC recommends to MFPED, which MDAs to issue a Gender and Equity certificate of compliance. The certificate is awarded to MDAs whose ministerial policy attain the set pass mark (50%).  In FY 2018/19, 107 out of 142 audited MPSs met the minimum gender and equity requirements (see more detail in Figure 2).

**Figure 1** Average compliance of strategic vote objectives with gender and equity requirements

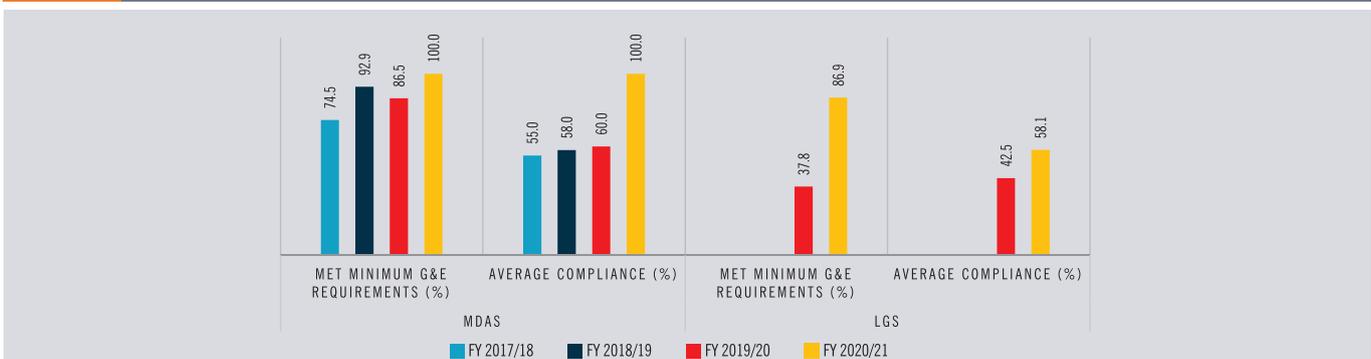


Source: EOC (2018). Assessment Report on Compliance of Ministerial Policy Statements with Gender and Equity Requirements. Financial Year 2018/19

Expenditures should be linked to gender equality objectives; in FY 2018/19, the average compliance of strategic vote objectives with gender and equity requirements was moderately high - 75 % (Figure 1). Furthermore, out of the 142 votes assessed by the EOC, 140 reflected commitment to inclusiveness (EOC, 2018). At least half of the MDAs explicitly or implicitly conduct ex-post gender impact assessments for critical programmes. The EOC audits ministerial policy statements of MDAs and budget

framework papers of Local Governments (LGs) to assess the extent to which they are gender-responsive. The assessment results presented in Figure 2 show that the national average for compliance with gender and equity requirements has over time improved from 55 % in FY 2017/18 to 100 % in FY 2020/21 for MDAs, and from about 42.5% in FY2019/20 to 58 % in FY 2020/21 for LGs.

**Figure 2** Compliance of ministerial policy statements and budget framework papers with gender and equity requirements; FY 2017/18 – 2020/21



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

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## Uganda satisfies the third criterion of tracking SDG indicator 5.c.1

Similar to criterion 1, the decision rule for criterion 3, if the answer is “Yes” in 2 out of the 3 questions, then a country is considered to satisfy this criterion. The findings presented in Table 3 indicate that budget allocations, including those earmarked for gender equality and women’s empowerment, are always published in an accessible manner and on time (within the first quarter of the financial year) by the mandated ministry – Ministry of Finance, Planning and Economic Development.

Guiding question	Answer	Explanation
3.1. Is the data on gender equality allocations published?	Yes	<ul style="list-style-type: none"> <li>▪ Data on gender equality allocations are published in budget documents mainly;               <ul style="list-style-type: none"> <li>○ The approved national budget and consolidated ministerial policy statements.</li> </ul> </li> </ul>
3.2. If published, has this data been published in an accessible manner on the Ministry of Finance website and related official bulletins or public notices?	Yes	<ul style="list-style-type: none"> <li>▪ As required by the <a href="#">Public Finance Management Act of 2015</a>, the MFPED uploads budget documents, at <a href="https://www.budget.go.ug">https://www.budget.go.ug</a> and <a href="https://www.finance.go.ug/">https://www.finance.go.ug/</a>.</li> <li>▪ Both websites are open-access, and so the general public can freely access detailed information on approved budget estimates.</li> </ul>
3.3. If so, has the data on gender equality allocations been published in a timely manner?	Yes	<ul style="list-style-type: none"> <li>▪ As required under SDG 5.C.1, the national budget and consolidated ministerial policy statements are uploaded on the MFPED website within the first quarter of the FY.</li> <li>▪ 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"> <li>○ These include Budget Statement, Executive’s Budget Proposal, Enacted Budget, &amp; Citizens Budget.</li> </ul> </li> </ul>

## Conclusions

The analysis suggests that there is a functioning government system that tracks and makes public budget allocations for gender equality and women’s empowerment. Nonetheless, areas for improvement are noted, and these include the fact that sectors are not allocated adequate resources to enable them to meet their gender equality goals. Secondly, although sectors rarely conduct ex-ante gender impact assessments for programmes proposed for inclusion in the budget, they often use the available sex-disaggregated data to inform their planning and budgeting but is scarce and inadequate most times. Third, apart from the MFPED, most other MDAs are performing poorly in terms of publishing their budget allocations timely. Overall, to a great extent, Uganda satisfies all the three criteria for measuring progress towards achieving SDG indicator 5.c.1. Therefore, the country can be considered to meet the requirements for tracking SDG indicator 5.c.1 fully.

## Recommendations for Policy Consideration

- 1) The MFPED, together with the EOC, should request all MDAs to upload on their websites the sectors’ ministerial policy statements once they have been approved by parliament.

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.

- 2) To increase the amount of gender-disaggregated statistics, it should be made a requirement that ex-post impact evaluations of all essential government programmes be conducted with a gender lens.
- 3) On-going and new efforts to increase domestic resource mobilisation should be expedited with the view that the MFPED will have adequate resources to allocate to programmes that promote gender equality and women’s empowerment.

## References

- EOC. (2018). *Assessment Report on Compliance of Ministerial Policy Statements with Gender and Equity Requirements. Financial Year 2018/19*. Kampala: The Equal Opportunities Commission.
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- UDN. (2020). *Open Budget Survey 2019: Uganda*. . Kampala: Uganda Debt Network.

## Endnotes

- 1 The 11 sectors were: Accountability ; Agriculture; Education and Sports; Energy and Mineral Development; Health, Information and Communication Technology (ICT), Trade and Industry; Works and Transport; Public Sector Management; Water and Environment; and Science and Technology
- 2 Ministry of Finance, Planning and Economic Development; Ministry of Agriculture, Animal Industry and Fisheries; Ministry of ICT; Ministry of Water and Environment; Ministry of Trade, Industry and

Cooperatives; Ministry of Tourism, Wildlife and Antiquities; Ministry of Science, Technology and Innovation; Ministry of Education and Sports; Ministry of Gender, Labour and Social Development; Ministry of Lands, Housing and Urban Development; Ministry of Works and Transport ; and Ministry of Justice and Constitutional Affairs.

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