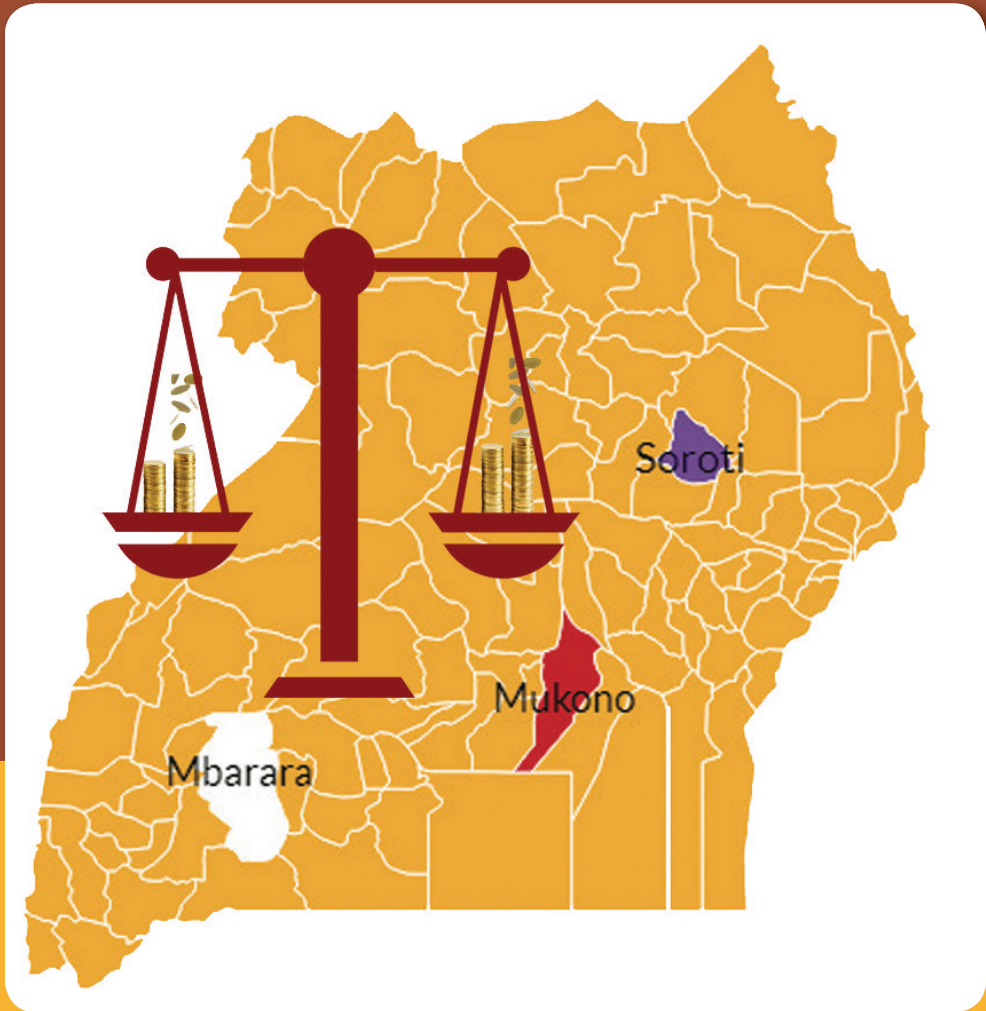




ADVOCATES COALITION FOR DEVELOPMENT AND ENVIRONMENT



REVIEW OF GENDER BUDGETING AT SUB-NATIONAL LEVEL IN UGANDA

Insights from Mbarara, Mukono and Soroti Districts

Elijah Mushemeza | Daniel Lukwago | George Bogere

ACODE Policy Research Paper Series No. 90, 2019

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List of Acronyms and Abbreviations

ACODE	Advocates Coalition for Development and Environment
AIDS	Acquired Immuno Deficiency Syndrome
AIC	Aids Information Centre
BCC	Budget Call Circular
CAO	Chief Administrative Officer
CBEG	Center for Budget and Economic Governance
CBOs	Community Based Organisations
CDD	Community Driven Development
CDO	Community Development Officer
CEDAW	Convention of the Elimination of all forms of Discrimination against Women
CG	Central Government transfers
CHEW	Community Health Extension Workers
CNDPF	National Development Planning Framework
CSBAG	Civil Society Budget Advocacy Group
CSOs	Civil Society Organisations
DC	District Chairperson
DCDO	District Community Development Officer
DDP	District Development Plan
DHO	District Health Officer
DHS	District Health Services
DPMO	District Production & Marketing Officer
EOC	Equal Opportunities Commission
FGD	Focus Group Discussions
FY	Fiscal Year
GoU	Government of Uganda
GRB	Gender Responsive Budgeting
HIV	Human Immuno Deficiency Virus
HCs	Health Centres
HMIS	Health Management Information System
HUMCs	Health Unit Management Committees
IPFs	Indicative Planning Figures
KAP	Knowledge Attitudes and Practices
KII	Key Informant Interview

LCI	Local Council One
LCII	Local Council Two
LCIII	Local Council Three
LCV	Local Council Five
LG	Local Government
LGA	Local Government Act
MDAs	Ministries, Departments and Agencies
MoFPED	Ministry of Finance, Planning and Economic Development
MoLG	Ministry of Local Government
MPSs	Ministerial Policy Statements
NAADS	National Agricultural Advisory Services
NDP	National Development Plan
NGO	Non-Government Organisation
NPA	National Planning Authority
NPPAs	National Priority Programme Areas
NUSAF	Northern Uganda Social Action Fund
OECD	Organization for Economic Cooperation and Development
OWC	Operation Wealth Creation
PBB	Performance Based Budgeting
PHC	Primary Health Care
PFM	Public Finance Management
PWDs	People with Disabilities
SAS	Senior Assistant Secretaries
TASO	The Aids Support Organization
TB	Tuberculosis
SOP	Standing Orders of Procedure
SMC	School Management Committees
SP	Secretary for Production
UNDP	United Nations Development Programme
UN-JPGE	United Nation Joint Programme on Girl Education
UWEP	Uganda Women Entrepreneurship Program
VHTs	Village Health Teams
WSSD	World Summit for Social Development
YLP	Youth Livelihood Program

Executive Summary

These are the findings of the study that analysed gender responsiveness in budgeting at sub-national level in Uganda. It studied how gender was mainstreamed in the budgets for health and agriculture in three districts, namely, Mukono, Soroti, and Mbarara. The study found that mainstreaming gender into budgets at sub-national level was minimal. Focus was largely on budget formulation with little emphasis on stages of budget execution, evaluation and audition. At the same time, mainstreaming gender at budget formulation stage was beset by significant limitations. Thus, gender responsiveness of budgets at sub-national level remains low. This posed serious challenges in efforts to alleviate the plight of women who were faced with various forms of marginalisation, calling for gender mainstreaming in budgeting.

The findings underscore the implications of overdependence of districts on conditional grants from central government for Gender Responsive Budgeting (GRB) in Uganda. The common view among respondents was that, sub-national governments do not have sufficient discretion to implement GRB. Also, stringent financing of local governments made undertaking participatory processes untenable further constraining GRB at sub-national level. Furthermore, the guidelines and information for GRB at district level were inadequate. Nevertheless, the meager information available, such as, sex-disaggregated data, was hardly used in planning and budgeting at that level.

On a positive note, the study found that there was a high level of awareness of guidelines for GRB among respondents and were highly appreciative of gender inequality as an important development issue at district level. There was also a good understanding of gender issues in the agriculture and health sectors at that level, in conformity with the National Development Plan (NDP II), and the gender compacts for agriculture and health sectors.

Key Recommendations to strengthen GRB at sub-national level

1. Ministry of Finance, Planning and Economic Development (MoFPED) should review guidelines to reinforce gender mainstreaming in conditional grants to sub-national governments. It is also essential that sub-national governments have control over their budgets.
2. Local government should ensure a more consultative budget process beyond the budget conferences where discussion and agreement on budget priorities, of benefit to the community, are given priority to address gender inequalities.

3. Equal Opportunities Commission should facilitate Local Governments (LGs) to develop local gender compacts and guidelines, to help LGs in developing gender responsive budgets.
4. Local Governments should ensure that gender is mainstreamed in all sector budget beyond the community based services sectors. In addition, the community based services sector should increase its budget on gender mainstreaming.
5. Local Governments should develop strategies towards enhancing local revenue mobilisation, to expand their fiscal space, which would enable them allocate tangible resources towards their priorities.
6. Civil Society Organisations (CSOs) should invest more in advocacy so that the level of consciousness on GRB depicted at the District level is extended to the communities where the majority of women and men reside and work from.
7. Civil Society Organisations should build the capacity of citizens to participate in budget process at sub-national level, particularly, women and their participation should be facilitated.

1.0 Introduction

The Center for Budget and Economic Governance (CBEG) at ACODE undertook this study under the auspices of the International Development Research Center, committed to economic empowerment of women who constitute 51% of Uganda's population. The study is part of a larger research project titled '*Gender Responsive Budgeting in Africa: An Action Learning Project in Senegal and Uganda*.' The research project was an integrative and holistic capacity development undertaking through an action learning process.

The overall objective of this study was to examine how gender is mainstreamed in budgets of sub-national governments in Uganda. The specific objectives were to: ascertain opportunities for participation of women and men in the budget process at district level; assess how gender is taken into account during planning and budgeting at district levels; and, carry out a gender analysis of the agriculture and health sectors' district expenditure for FY 2017/18-2018/19. The study covered three districts: Mbarara, Mukono, and Soroti.

1.1 Background and Context

Uganda has a number of policies and laws that support / promote the participation of women in decision-making processes. These include: Global frameworks to which the Government of Uganda is a signatory, such as, the 1979 Convention of the elimination of All Forms of Discrimination against Women (CEDAW), the 1995 Programme of Action of the World Summit for Social Development (WSSD); the 1995 Beijing Platform for Action; the African Union Gender Policy (2009). The National Frameworks include the Constitution of the Republic of Uganda, the Local Government Act CAP 243, the Equal Opportunities Act 2007, the Public Finance Management Act 2015, and National Gender Policy 2007 among others.

The Constitution of the Republic of Uganda 1995 (under articles 20–26, 30–31, 40 and 50), recognizes equality between men and women, and provides the overall legal framework for Uganda's gender policy and for the protection and provision of women's rights. Specifically, inter alia, it provides for gender balance and fair representation of marginalized groups; and recognises the role of women in society. The introduction of affirmative action provides an entry point for increasing women's representation and participation in decision-making processes. Women representation in any decision-making organs in the country, such as, local councils, district councils, and parliament is ensured. Consequently, 30 percent of members of Parliament are women.

The National Gender Policy (2007) presents the policy strategies, priority areas of action, and the institutional framework for implementing the gender policy. It aims at establishing a clear framework for identification, implementation and coordination of interventions

designed to achieve gender equality and women's empowerment in Uganda. All MDA and LGs are supposed to integrate gender and equity in their development / investment plans and Budget Framework papers. Every financial year, the Ministry of Finance, Planning and Economic Development issue a Budget Call Circular (BCC) that includes a paragraph on Gender Responsive Budgeting (GRB) and guidelines on how to engender the budgets.

Gender mainstreaming, therefore, has over the years, become a prominent feature of Uganda's policy framework and planning since the establishment of the Uganda Gender Policy (2007). Despite a favorable policy framework, inequalities between women and men in Uganda still persist. A World Bank study found that businesses owned by men are 3.1 times larger and earn 2.5 times more than female-owned firms, yet only about 6 percent of Ugandan female entrepreneurs choose to work in male-dominated sectors (Campos et al. 2014:1). The OECD study (ibid) found that 67 percent of the population in Uganda thought that land parcels should be the responsibility of men, and almost one in three Ugandans believes that women should not have the same access to land as men.

Gender-Responsive Budgeting (GRB) is an approach that has been used in many countries to address gender gaps and promote inclusive growth and development. Since budgets are the implementing tools that transform government promises and commitments into programmes and services, mainstreaming gender considerations into the budget development process is critical to creating more equitable and inclusive societies (Kusambiza, 2013). However, there are gaps that can be identified as undermining GRB in Uganda. First, Gender mainstreaming in the budget is most pronounced at formulation and approval stages than the entire budget cycle including implementation, monitoring, and evaluation. Second, there is inadequate access to gender disaggregated data (UNDP, 2015) as sex-disaggregated data are scattered across agencies (NPA& UN-JPGE, 2012). Third, inadequate availability of gender disaggregated data affecting the ability to showcase the gender inequalities at both national and local levels. The situation has been made worse by low availability of gender studies to inform the budgeting process. Fourth, there is inadequate capacity for gender analysis.

As a response, the Equal Opportunities Commission (EOC) is mandated to undertake an assessment of the compliance of Ministerial Policy Statements (MPSs) of all MDAs with gender and equity requirements for every financial year. The EOC has noted an improvement in the way the numerous votes appreciate issues of gender and equity and how this is linked to inclusive growth. However, there was a decline in compliance to gender and equity requirements of the MPSs in the FY2016/2017 from 53 percent to 48 percent in FY 2017/2018. Out of the 136 votes assessed, 96 (70.6 percent) scored the minimum mark while 40 scored below the minimum mark of 50 percent. In addition, there were difficulties in ascertaining the amount of money allocated to outputs that explicitly promoted gender and equity (EOC, 2017).

While several gender assessments and studies have focused on national level, little attention has been paid to local governments. There is limited information on how local governments are implementing GRB amid rapidly changing budgeting rules and imperfect sex disaggregated data. The results of the assessment of district Budget Framework Papers compliance to gender and equity requirements was not published by the time of undertaking this study. This study, therefore, provides insights into gender responsiveness of selected local government budgets and budget processes in Uganda and perspectives of actors at district level on GRB.

The study focused on two critical sectors of the economy, i.e. agriculture and health sectors. The Agricultural sector is the backbone of Uganda's economy and women are the major players. Four out of every five women in Uganda are employed in agriculture (Republic of Uganda, 2013). However, women produce food on land that they do not own; according to the Uganda National Household Survey (2012/13), only 23 percent of female headed households in rural areas owned land. Traditionally, the health sector plans were developed for all, but increasingly, women's health needs tend to be more than those of men and children – hence planning and policies are now geared towards increasing services for women, e.g. reproductive health (Kusambiza, M, 2013).

1.2 Mandate of LG in the Agricultural and Health Sectors

1.2.1 Agricultural Sector

The Constitution of the Republic of Uganda (1995) as amended in 2015, Local Government Act (2006) and National Agricultural Advisory Services (NAADS) Act 2001, provide the legal basis for 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, LGs 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 zones 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:

- i. 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.
- ii. Sub-county:* Screening and selecting beneficiaries, sensitization and ascertaining the quantity and quality of inputs that are delivered; and documenting the recipients.
- iii. 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.

1.2.2 Health Sector

The Local Government Act mandates LGs to plan, budget and implement social services with health policies and plans among them through the Primary Health Care (PHC) system. LGs therefore, take primary responsibility for delivery of frontline healthcare services through the PHC grant system where funds are transferred directly from the MoFPED to LG general accounts. LGs are responsible for the management of human resources for District Health Services (DHS), General Hospitals and Health Centres (HCs) at levels II, III and IV. Beyond the HCIIIs, there are Village Health Teams (VHTs) and Community Health Extension Workers (CHEWs) facilitating delivery of the minimum health care packages with focus on preventive health care services.

According to MoFPED 2016, the LGs are also responsible for management and delivery of health care services through health care service delivery, supervision, monitoring, resource mobilization and enforcement of health care related laws and regulations. Health care 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. The District Health Office (DHO) provides supervision and monitoring of all health care activities including Private-Not-for-Profit, and private health care providers in their respective areas of operation.

1.3 Structure of the Report

The report is organized in five parts. This introduction provides a background and context to the study and the rationale for the study. Part two presents the research methodology and limitations of the study. Part three shows the findings on: understanding gender issues and GRB; Gender mainstreaming in planning and budgeting; and Participation of women in planning and budgeting process. Part five provides the conclusion and recommendations of the study.

2.0 Methodology

This study adopted a cross-sectional qualitative study design. This design was best suited to studies aimed at finding out the prevalence of a phenomenon, situation, problem, attitude or issue. By taking a cross section of the actors it was possible to obtain an overall 'picture' at the time of study. The study sought for insights on gender responsive budgeting practices, application of gender guidelines in district budget preparation, formulation and implementation plans and programmes. Also, opportunities for the participation of women and men in gender responsive budgeting, the challenges faced, and interventions that were appropriate and necessary to address the gaps are sought.

2.1 Scope and Sample

The study covered three districts, namely: Mbarara, Mukono and Soroti. Interviews were conducted with relevant stakeholders that included but not limited to:

- District Political wing (District Chairperson, District Councilors, Sub County Councilors).
- District technical wing - Chief Administrative Officer (CAO), Sector heads i.e. District Production and Marketing Officer (DPMO), District Health Officer (DHO), District Community Development Officer (DCDO), Senior Assistant Secretaries (SAS) and Community Development Officers (CDO) at Sub County level.
- Civil Society Organisations (CSOs) / Community Based Organisations (CBOs) working on women and gender issues.

The respondents were purposively selected basing on their knowledge and participation in planning and budget processes at local government levels.

2.2 Methods of Data Collection

The research largely employed qualitative methods of data collection. In order to capture knowledge, attitudes and practices of the key informants a self-administered questionnaire was designed and administered by the research assistants. The analysis took a quantitative approach. Qualitative Data were collected through: Document Reviews, Key Informants interviews, and Focus Group Discussions.

- a. *Document Review*: This involved collection and review of all relevant documents that included but not limited to District Development Plans, Approved annual budgets, Sector reports, especially, those of agriculture and health and publications from all relevant stakeholders at national and local levels. The document review enabled

the research team to capture both quantitative information (figures) and qualitative information in gender responsive budgeting.

- b. *Key Informant Interviews (KIIs)*: KIIs were conducted to collect qualitative information on stakeholder views and perceptions on gender responsive budgeting in the districts. The sample as already noted above focused on local government officials, and CSOs in the three districts.
- c. *Focus Group Discussions (FGDs)*: FGDs were organized for District Women Councilors and sub county officials from selected sub counties. Two FGD were conducted in each district. The FGDs helped to capture perspectives of actors in regard to gender responsive budgeting. Discussions were guided by a moderator and a note-taker trained by ACODE.
- d. *Knowledge Attitudes and Practices (KAP) survey*: A KAP questionnaire was administered to FGD participants and key informants. The questionnaire sought to collect information on knowledge, perceptions and practices of respondents.

2.3 Data Management and Analysis

Data management entailed critical analysis of documents, organization of transcribed notes from interviews and FDGs with the help of Atlas Ti software. The KIIs and FGDs conducted in the three districts of Mukono, Mbarara and Soroti were recorded and later transcribed word for word into well-arranged typed-out word documents. The documents were coded to formulate quotes once added to Atlas Ti qualitative data management software. A codebook with code definitions capturing all the questions in the interview guides was developed based on the different themes.

Themes and sub themes were developed on the basis of the objectives of the study. In particular, the broad themes focused on analysis of district budgets; Understanding gender and gender concepts; gender mainstreaming in district development plans and budgets; participation of women in planning and budgeting process; and conclusion and recommendations. The analysis carried finds out the implications of the results to the realization of GRB i.e. addressing gender gaps to promote inclusive growth and development in agriculture and health sectors. It also shows what different stakeholders can do to close the gender gaps and have meaningful gender responsive budgeting. Data from the KAP survey was tabulated and where applicable, graphs were generated.

2.4 Limitations of the Study

- Due to time and resource constraints, only three out of 126 districts were covered. The findings could not be generalized to all districts in Uganda although the situations may be similar.
- Service delivery units in districts where funds were expended and services provided to citizens were omitted. Nonetheless, the records from the district could tell whether gender inclusive programmes are budgeted and implemented and where the gaps still exist.
- Inability to get the views and perspectives of service users by instead focusing on the actors in the budget process. This meant that the voices of the marginalized, particularly, women and the youth were not captured. However, the leaders of women and youth were covered by the study.
- The inconsistencies of district budgets and work plans that made it hard to generate credible trend in budget allocations especially on amounts spent were apparent.

On the whole, these limitations in methodology did not fundamentally affect the results from the analysis of the research problem.

3.0 Findings

3.1 Understanding of Gender Inequality

The understanding of gender inequality by respondents largely focused on existence of opportunities for women and men, entitlements of women and men, resource endowments and stereotypes.

What I understand by gender inequality is segregation based on the gender. For instance in the work place, men may take the top jobs like engineers, Chief Administrative Officers, doctors and leave the low level jobs for women like secretarial work. It is only recently that i started seeing women doctors. When i was growing up women were only nurses while the men were doctors, that's how i understand it. - FGD Soroti.

Gender inequality is the unfairness between men and women. For example at the district level the chairperson of this district is a man, his deputy is a man, the speaker is a man, the District Education Officer is a man, the Community Development Officer is a man, the District Finance Officer is a man, the District Health Officer is a man, the District Production Officer is a man. To me there is gender inequality in leadership of Mbarara district. - FGD Mbarara.

The respondents, while explaining their understanding of gender inequality, cited examples of disparity in opportunities between boys and girls at house hold level in relation to access to education between boys and girls.

In some communities, you find that more attention is given to the males as compared to the females especially in terms of education, boys are allowed to continue like up to the university and girls are told undertake a certificate course after senior four. - FGD Soroti.

Other examples were about how stereotypes reinforced gender inequalities. The stereotypes reportedly discouraged women from taking on certain roles. The women could not feel confident enough to take on certain roles. In some cases, they were ostracized for taking on those roles that community members thought were not suitable for women.

When people see a female sub-county chief they start asking; are you really a sub-county chief? A young woman!? Will you really manage these old people? People tend to think that women cannot manage those jobs although these days women can manage too. In giving jobs ladies are sidelined. - FGD Mbarara.

I think gender inequality is brought about by our mind-set. If one thinks that she is below the level of men, then she will be like that. I think when our mind-set change then inequality cannot continue to go on. Do you want to say that if a woman buries a dead body it comes out of the grave? Or if a woman works at butchery we cannot eat that meat? - FGD Mukono.

On entitlements, the respondents cited differences between men and women based largely on cultural practices. These were largely on inheritance of land and property, which were important for generating wealth and income.

Most of the property is inherited by boys or men not girls, even in the home the decision making is for the man not woman, because the man is the source of everything, he is the one who has inherited land or property from his parents and he is the owner of the family land so his decisions are final. - FGD Mbarara.

Many women do not own land which is a major factor of production. In our culture, I have never seen any clan leader who is a woman. Land is mostly given to the boys through inheritance. - FGD Mukono.

Women still fear to compete against men in elections because men have more resources and that is why most women only stand for positions designated for women.- FGD Mbarara.

The respondents acknowledged that there was some improvement in gender equality. The improvement particularly in political representation was attributed to affirmative action where a third of elective positions were reserved for women under the Ugandan law.

The way I see it, gender inequality has reduced. As long as people start to understand that the girl child can be as of great importance as boys, provide them with education, guide them, employ them and so on; this inequality gap will continue to narrow. Today many girls have been educated, got employed, bought land, built houses, even in villages. I understand that in the past, parents did not consider girls as import but these days we see many going to school, inequality has decreased. - FGD Mukono.

The women have been given equal opportunities to men and even some times too much advantage over men. We have women fund, educational budgets have girl child education packages, among others. - Kil Soroti.

3.2 Gender issues in Agricultural Sector

The gender issues in agriculture sector that were raised by the respondents mirrored the gender issues identified in the gender compacts for the agriculture sector (GoU, 2015)¹. The issue of limited control of agriculture output by women was cited as a major gender issue in the agriculture sector and in many cases it was related to cultural practices that bestowed leadership of the household upon men and with it land ownership.

Culture, recognises men as the heads of the households and yet in production especially in terms of weeding, harvesting, storage, activities women dominate. The decisions on how to use the harvest (output) are largely dominated by men. They decide what to sell and how to spend the proceeds. - KII Soroti.

Women do most of the work during cultivation of crops but men come in at harvesting. It is the men who decide how much to be harvested and when, as well as which market to sell to. - KII Mukono.

Most women do not own land. The women plant and when the crops mature and it is time to sell, it is the man who sells. After selling the produce, the man will spend three days away from home and only returns having spent all the money. And so, it becomes a problem. This affects the woman and even the children. - FGD Mukono.

The respondents also noted male dominated land ownership as a key gender agriculture issue. This pattern of land ownership underlined the limited control over outputs discussed above and was identified as a limiting factor in the demand and access for planting material by women.

Women, have limited access to factors of production like land, equipment and even decision making on what to produce. E.g. the woman in the home may want to address the issue of food security, she wants to make sure she produces say beans, or those crops that ensure food security but the man is interested in the ones that bring cash quickly. - FGD Mbarara.

There are deliberate efforts to target women when distributing planting materials under Operation Wealth Creation. However one of the challenges is that men own the land so women don't have powers to use the land in any way they wish. The men usually decide on how the land should be used. In some instances the inputs given to women are grabbed by their husbands and sold for money. At times the husbands discourage the women from planting the seeds. - KII Soroti.

¹ The Agriculture Gender Compact identified three key gender issues for the agriculture sector in Uganda. They include less control of agriculture outputs (20 percent) despite being major workers of the land (70 percent), endure challenges in accessing productive resources including land, credit and extension services, and 17 percent less productivity per acre managed by women compared to men.

In Kyampisi Sub-county the women rarely come for planting materials because they do not have land. Most of the recipients of seeds are men. -

FGD Mukono.

Women shun cash crops especially those that take a long time to grow. In most cases they cite lack of land on which to grow the cash crops. -

KII Mukono.

The dominance of men in provision of agriculture extension was also cited as a gender issue for the agriculture sector. One of the respondents explained that women found it easier to relate with female extension workers compared to males.

Most sub-county extension workers are men. This has an impact on access to extension services by women. A woman may not want to get extension advice from a man for fear of what her husband will say or think.-

KII Mbarara.

3.3 Gender issues in the Health Sector

The gender issues for the health sector cited by respondents were largely to do with health seeking behavior of men and women. For men, poor health seeking behavior was blamed on historical prioritization of child and maternal health with limited focus on men's health needs.

In the past few years planning in the health sector focused on children, pregnant women, the elderly and less attention was paid to men. With time, the health seeking behavior of men became poorer and poorer. Men do not come for health check-ups; if they do the illness is advanced. If it's a cancer it will have severely advanced. If its malaria it will be complicated severe malaria. Many times the discussion on gender inequality portrays women as the victims. In this case men have become the victims and that has been a result of poor planning. -

KII Mbarara.

The other factor responsible for poor men's health seeking behavior was cultural sentiments. One respondent explained that men invoked culture for not using family planning.

It is impossible to convince men to use family planning. Their argument is that they have acres of land to give to their children. They say culturally they are supposed to have many children.-

FGD Mukono.

Traditions and cultural practices were also cited as factors impacting on health seeking behavior of women. There was still high preference of traditional birth attendants instead of going to health centers.

Our people are still rooted in their tradition. They refuse to do the right thing relying on false information and news. They believe traditional birth attendants are well-qualified health workers. The traditional birth attendants claim that "labour" comes as soon as they arrive and that health centres delay "labour" because they want money for caesarean births. Many women have died in the hands of these TBAs yet they would be saved if they went to health centres. - KII Mukono

3.4 Understanding of Gender Budgeting

The understanding of gender budgeting among respondents was about two aspects of budgeting. First was consideration of needs of men, women, boys and girls in terms of allocating resources and accrual of benefits to the two sexes. Closely related to this was the handling of inequality between men and women.

A gender responsive budget takes into considerations the different roles of men and women in the development process. - KII Soroti.

Gender responsive budgets address issues of concern for both men and women. - KII Mbarara.

It is a budget that is sensitive to gender issues and takes into consideration men's and women's priorities.- KII Mukono.

My understanding is that gender responsive budgeting is characterized by allocating resources to cater for specific gender needs for example our budget for the district will allocate funds for construction of a maternity at Asuret HC. - KII Soroti.

It is important to consider how different people men and women will benefit from government interventions. - KII Soroti.

The participation of men and women in the planning and budgeting processes at district level was the second factor. Participation was important for GRB because it provided an opportunity for men and women to influence the budget thereby making it responsive to their needs.

Gender responsive budgeting involves participation of both men and women in the budget process because they carry out different roles in development, some are the same and some are different, so in budgeting you have to involve all of them so that you can have a holistic development process.- KII Soroti.

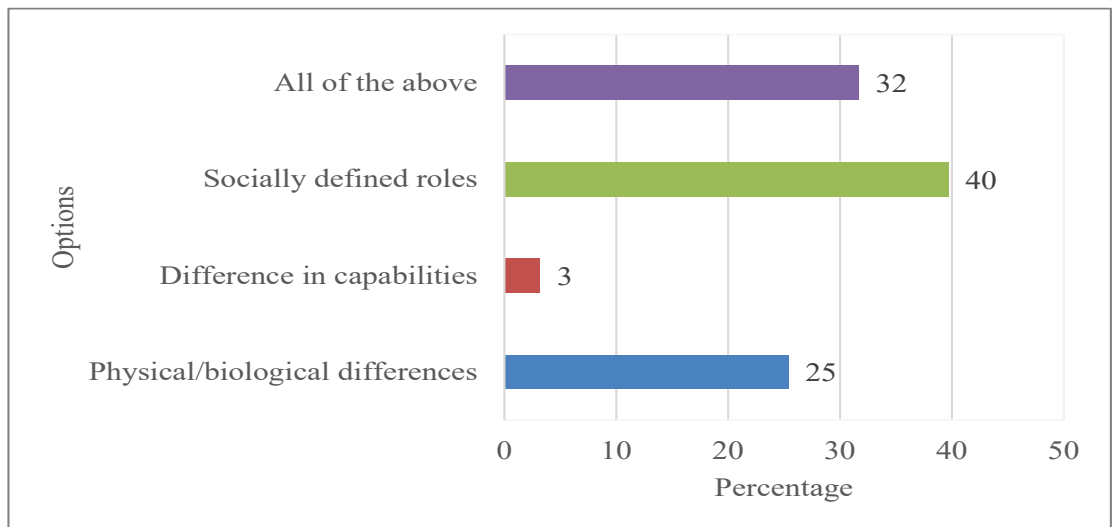
The way I understand it, both men and women participate in decision-making process which makes the budget responsive to the two sexes. - KII Mbarara.

3.5 Knowledge Attitudes and Practices on Gender Responsive budgeting

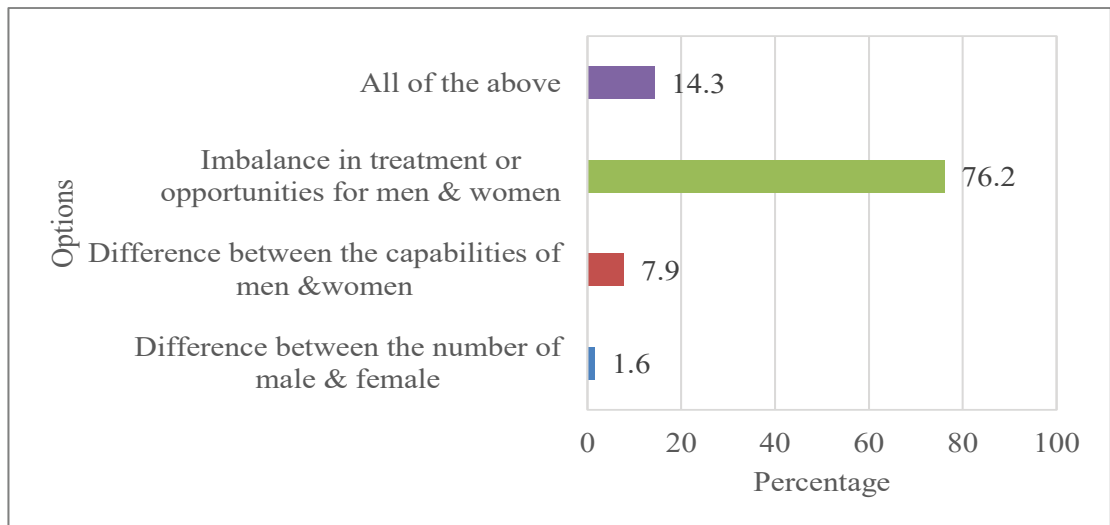
The study conducted a Knowledge Attitudes and Practices (KAP) on the 66 LG officials (both politicians and technical staff), 16 in Soroti, 33 in Mukono, and 17 in Mbarara. In total, 65 percent (43) were males and 35 percent (23) were females.

The responses on the KAP on gender responsive budgeting depicted varied levels of knowledge awareness and appreciation of gender among respondents. To start with, more than half of the respondents to the KAP survey selected the option that most correctly described what gender was (see, figure 1). Yet, there was better appreciation of gender inequality (see, Figure 2).

Figure 1: Understanding of the Gender



Source: KAP survey

Figure 2: Understanding of gender inequality

Source: KAP survey

Table 1: There was reasonable appreciation of gender inequality as an issue in selected districts of Uganda. Ninety one (91) percent of the respondents agreed that it was a problem. The respondents to a large extent agreed that men and women had different agriculture and health needs, 64 percent and 85 percent respectively. It was also largely agreed that women had fewer economic opportunities than men (67 percent). On awareness of gender responsive guidelines, more respondents attested to being aware of the national gender policy and gender budgeting guidelines, 82 percent and 67 percent respectively. Slightly more than half (51 percent) of the respondents attested to awareness of the existence of gender compacts in the country. Majority (79 percent) of the respondents thought that district budgets take into account the different needs of both men and women. Less than half (45%) of the respondents were aware of the gender and equity compliance assessments by the EOC.

Table 1: Gender perspectives and awareness of gender budgeting guidelines

Aspect	Percentage	
	Yes	No
Whether gender inequality an issue in Uganda	91	8
Whether men and women have different agriculture needs	64	36
Whether men and women have different Health needs?	85	12
Whether women have fewer economic opportunities than men	67	33
Awareness of the National Gender Policy	82	18
Awareness of the Gender budgeting guidelines	67	33
Awareness of the Gender compacts for sectors	51	49
Whether district budgets take into account the different needs of men women boys and girls	79	19
Are you aware of the gender compliance assessment under taken by the EOC	45	55

Source: KAP survey

3.6 Guidelines for Gender Responsive Budgeting

The respondents were asked whether they were aware of guidelines for gender responsive budgeting and how useful they found them. The responses showed that there was high awareness of the guidelines particularly the budget call circular. However, some respondents noted that they had not internalized the guidelines.

I am aware of the guidelines but I have not yet internalised them because I do not have a copy. - **KII Soroti.**

The budget call circular provides guidelines for budgeting for the financial year. It shows areas where there is flexibility as well as areas that are limited. The circular also gives guidance on gender in the budget. - **KII Soroti.**

The budget call circular, provides for gender mainstreaming and how actors are supposed to utilize it when planning. - **KII Mbarara.**

I am aware of the budget call circular and i usually see gender issues in there but I'm not very conversant with the details. - **KII Mukono.**

About the usefulness of the guidelines, the respondents pointed out two factors that limited their usefulness in budgeting. First was the centralized nature of planning and budgeting.

*I have a copy of the guidelines given to me by the District Community Development Officer. However, health services planning centralized. Our work is just to implement what has been provided for. - **KII Soroti.***

*Actually, we do not refer to the guidelines because our budget is determined by the central government. The Centre gives us indicative planning figures so we follow what is provided. - **KII Mbarara.***

The second factor was inadequate resources that did not enable districts implement the guidelines and allocates resources to address gender inequality. One respondent argued that following the guidelines to the later required a lot of resources.

*Yes, the guidelines are there but guidelines also have their own challenges. When guidelines are made they need to be customized to situations of different localities. Implementing the guidelines requires a lot of resources, which districts do not have. - **KII Mbarara.***

Table 2 summarizes the choices of the respondents on the attitudes and practices on gender. Responses to three statements portrayed unfavorable attitudes of respondents in relation to gender responsive planning and budgeting. First was the percentage (41 percent) of the respondents who strongly agreed and agreed with the statement that, 'The difference in level of agriculture production between men and women was due to difference in physical abilities'. Secondly, big proportions of respondents (46 percent) selected the statement that 'Some tasks/jobs can only be handled effectively by men'. Thirdly, the percentage (44 percent) of the respondents strongly agreed and agreed with the statement that, 'Gender mainstreaming is the responsibility of the Community Based Services Office'.

Table 2: Attitudes and practices on gender

Statements	Percentage				
	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
The difference in level of agriculture production between men and women is due to difference in physical abilities	12	29	8	41	11
Women should focus on growing food crops while men focus on growing cash crops	3	3	6	52	36
Some tasks/jobs can only be handled effectively by men	17	29	14	24	17
I always involve women in planning	45	52	3		
I always apply gender responsive budgeting guidelines in budgeting and planning	33	47	18	2	
Gender mainstreaming is the responsibility of the Community Based Services Office	26	18	11	29	17

Source: KAP survey

3.7 Availability of sex disaggregated data

Sex disaggregated data was important for gender analysis and gender responsive budgeting. The data show the extent of inequality among men, women, boys and girls on a number of indicators. The respondents were asked about the kind of sex-disaggregated data they used in planning and budgeting and how it was generated. The respondents cited various sources of sex disaggregated data including the Uganda National Housing and Population Census (2014), the Health Management Information System (HMIS) and service provider records i.e. Village Health Teams (VHTs), Operation Wealth Creation (OWC), Extension workers and Local Council (LC) officials at village level. However, the responses suggested limited use of sex-disaggregated data in planning and budgeting.

We do not have sex-disaggregated data. When we receive inputs from OWC, we contact the LCIs and the parish chiefs to identify beneficiaries from their villages. - **KII Soroti.**

Sometimes we get the sex-disaggregated data from the VHTs, and LC1s. - **FGD Soroti.**

We have data generated from our HMIS tools, which we use to track the indicators. The HMIS provides data on age distribution, how many are male and female, and the percentage of the given population of the women of child bearing age delivering at health centers. - **KII Soroti.**

What we have is based on the national census data so we keep on updating. - **FGD Mukono.**

For agriculture this information is generated by OWC. There is a form for registration of beneficiaries including their gender. - **FGD Mukono.**

We have sex-disaggregated data in terms of number of farmers engaged in different enterprises, venturing into new crops, change in income and welfare as a result of engaging in different enterprises, etc. Our extension workers routinely collect this data. - **KII Mukono.**

There is gender-disaggregated data during planning, even the Equal Opportunities Commission would not qualify the District Plan if such information is lacking. - **KII, Mbarara.**

Discussion

The findings suggest that at district level, there was good understanding of gender inequality as an important development issue. There was also a good understanding of gender issues in the agriculture and health sectors, in conformity with the National Development Plan (NDPII), and the gender compacts for agriculture and health sectors. Also, it suggested that the most dominant view of gender budgeting is about taking into account the needs of men and women in budgeting as depicted by the benefits accruing to men and women from the budget and participation of women and men in planning and budgeting processes.

The findings further showed that while there was high awareness of guidelines for gender responsive budgeting, there was limited understanding and appreciation of the same. Application of the guidelines for gender responsive budgeting was constrained by strong centralized planning and limited resource envelopes at district levels.

3.8 Gender Mainstreaming in District Development Plans

Districts Development Plans (DDPs) are a legal requirement as stipulated by Article 190 of the Constitution of the Republic of Uganda 1995 that is further operationalized in the Local Government Act - Cap 243 Section 35 and 77. The DDPs are five year rolling plans that lay out the development objectives, projections of revenue and expenditure of districts. The DDPs are an important entry point for gender mainstreaming at sub-national level. The plans are developed by the District Technical Planning Committees (comprising of heads of departments at the district) in collaboration with the District Executive Committees.

Ideally, the district is accountable to the citizens and central government in relation to implementation of the DDP. It is however not clear whether this accountability lies with the political head of the district (chairperson) or the head of the technical arm (Chief Administrative Officer). Gender mainstreaming at district level is the responsibility of the gender department under the community based services directorate.

A review of the current DDPs (2015/16 to 2019/2020) of the three districts shows that efforts had been made to mainstream gender into the plans. The DDPs provide analysis of gender issues in the health and agricultural sectors in district. Table 3 shows an excellent illustration of Gender issues in Soroti district.

Table 3: Soroti district Sectoral Gender Analysis

Department	Issues	Strategies to Reduce the issue
Production & marketing	Ownership of productive resources	<ul style="list-style-type: none"> ▪ Sensitisation on gender roles. ▪ Women empowerment. ▪ Gender emancipation
Public health	Higher mortality & morbidity of girls & women vs. boys and men	<ul style="list-style-type: none"> ▪ Enact more generous family policies
	Absent or Insufficient Antenatal Care	<ul style="list-style-type: none"> ▪ Scale up MCH services to HC IIs ▪ Strengthening community mobilisation and sensitization by VHTs, Political leaders and Civic leaders ▪ Address poor attitude issues of health workers

Source: Soroti DDP 2015/16 – 2019/20

Since the majority of women did not control the productive resources, such as, land and livestock, they had no influence on how cash income generated from these assets when used. Men decided how to spend family income and in many cases, they spent

it for their own benefit rather than for the benefit the whole household. This partly contributed to high poverty levels among women.

Some of the actions to be taken to achieve gender equity included: encouraging participation of women in district budget related activities such as sectoral committees, budgeting conferences; organizing gender capacity building activities for the district budget office and planning; re-activating gender forum activities; producing gender disaggregated data by the Planning Office; mobilizing, sensitizing and training the population on gender issues.

When developing the DDP, we consult a number of stakeholders' communities inclusive ... during these consultations gender issues are generated. During the time of generating projects from the community, gender is considered since the gender officers are part of the process. In addition, during the budget conferences still gender issues are brought on board. So, gender is considered through the planning and budget process.
- **KII Soroti.**

The previous DDP did not concern itself with women issues until we revised it to address gender issues. If you scrutinise carefully you will note that it caters for women issues.- **KII, Mukono.**

In our five-year Development Plan 2015/16 -2019/20 we have a section on gender analysis discussing all gender issues and how they will be addressed. For example, during FY 2017/18 budget we allocated over 200 Million for gender mainstreaming activities. – **KII, Soroti.**

3.9 Mainstreaming gender into district budgets

The Public Financial Management Act (2015) is an important tool for mainstreaming gender into budgeting in Uganda. The Act includes several clauses on gender and provides for the assessment of budgets of Ministries Departments and Agencies (MDAs) including higher local governments for compliance with gender and equity requirements. Tools for mainstreaming gender into local government budgets include: The Budget Call Circular by MoFPED, and Gender Compliance Assessment by EOC.

The development plans are supposed to guide the annual budgets, and thus, annual budgets should reflect the priorities identified in the development plans. A number of respondents noted the FY 2017/18 budget addressed gender issues on the account of funds allocated under the UWEP, YLP and NUSAF.

Yes, the current DDP and budget addresses women needs surely because we have UWEP (last year we had 284 million), PWDs funds, and YLP. Our

role is to sensitize women to access these funds and teach them how to effectively use the funds... women have received the funds and are seriously investing. –**FGD, Mbarara.**

Yes DDP and budgeted address gender issues, previously we had Community Driven Development (CDD), now we have UWEP and YLP, which are designed to support the women and youth. These programmes do not involve stringent conditions like banks, which makes it easy for the beneficiaries to access funds and engage in economic activities.- **KII, Mukono.**

Although gender was considered as a cross-cutting issue which is supposed to be mainstreamed by departments, however, when it comes to budgeting, gender was mainly considered under the Community Services Sector. Some the key programmes which respondents mentioned that address gender issues, included: UWEP, YLP, and NUSAF among others.

Yes, district development plan and budget FY 2018/19 address gender inequality issues; most of the activities are planned and budgeted under the Community Based Services. We budgeted for programmes such as UWEP and YLP, which target women. In addition, when we are budgeting we ensure that gender issues are included especially sensitisation of communities.- **KII, Soroti.**

Yes the women issues are addressed because in this year's 2018/19 budget we have allocated funds for women through UWEP, YLP and NUSAF' **FGD, Soroti.**

Financial year we allocated some funds to help women enterprises, to help youth, we have also put some funds to sensitize the women. We have also allocated funds to facilitate the education department move through all the schools and make sure that girls have washrooms at their schools.- **KII, Mbarara.**

Yes, the FY 2018/19 address women issues; there's UWEP which targets women but, we also have YLP covering both boys and girls, also NUSAF program is mixed both men and women but 50% must be women.- **KII, Soroti.**

However, some respondents noted that they don't think the budget address gender issues mainly because little action was done to address gender issues beyond the analysis.

I think the budget does not, because the DPPs that inform the budgets only stop at analyzing gender issues. I think the analysis of gender issues in the DDP is meant to just pass the certificate of gender compliance test, which

*most of them have got anyway but when you interrogate deeper, you find nothing tangible on addressing gender inequality.- **KII, Soroti.***

Another challenge was that the funds allocated to women activities and too meager and in most cases planned activities were never effectively implemented.

*The money allocated towards women activities such as women councils and youth is too small ... and when we complain, they shut us down. – **KII, Soroti.***

*We all know that we are good at doing things on paper, however many of these are not implemented. For instance, the UWEP grant only benefits a few groups and the YLP has changed the requirements for accessing the grant which are difficult for youth to access it - **FGD, Mukono.***

*When you evaluate at the end of the financial year, you find that most interventions are not implemented – mainly because of lack of funds. We depend on local revenues to implement these interventions, but we can't realise sufficient local revenues.- **KII, Mukono.***

On whether the health and agricultural sectors address gender issues, respondents did not seem to have any specific funding, but rather implied ones like OWC and construction on health centers, especially maternity wards.

*Honesty, for this financial year in the sector of production, we did not target women specifically but rather we targeted the youth. However, it is worth noting that among the youth there are females. When we budget we focus more on those who are vulnerable and the resource envelop we have and we direct those resources accordingly. Even though there UWEP, the female youths usually do not benefit from it that is why in the agricultural sector, we specifically allocated funds towards empowering the youth. – **KII, Mukono.***

*Under the agriculture sector there is Operation Wealth Creation (OWC), I think this one could be having some elements of gender sensitiveness but I didn't see anything in the department of agriculture deliberately addressing issues of women.- **KII, Mbarara.***

*The budget does not address women's concerns fully. However, when it comes to issues such as health facilities, maternal health, roads etc., I can say to a certain extent it does, because these have a direct impact on the local women.- **KII, Mukono.***

Yes, the budget FY 2018/19 addresses women's needs. For instance, we have put up toilets in the maternity wards of Asuret and Gweri Health Centre's because most of the people who go there are women. - **KII, Soroti.**

3.10. Challenges of Mainstreaming Gender in to District Plans and Budgets

There were about five challenges of mainstreaming gender into district budgets and plans. First was limited funds also alluded to above which made it difficult to prioritize gender among several competing needs.

The resources are limited and therefore we are forced to work with smaller groups and there are chances that some people are left out. So gender mainstreaming becomes a problem where there are also very few of the stakeholders participate in planning and budgeting. - **KII Soroti.**

Limited resources limit implementation of some activities during planning as well as budget implementation. The money given is not enough. - **KII Soroti.**

Lack of resources to enable involvement of other stakeholders including men, women, the elderly in planning as required by the guidelines. - **KII Mukono.**

At times gender issues are identified but then the resources available are too limited to allocate to the interventions. - **KII Mbarara.**

The second issue was the budget structure, which did not allocate a specific code and funds for gender as it did other budget lines. This, coupled with conditionality of grants from central government, made it difficult for local governments to allocate funds to interventions addressing gender inequality.

You know we have moved away from the Output Budgeting tool to Performance Based Budgeting (PBB). The PBB is online and in-built codes for particular activities. There are no specific codes for gender. I think it is important that the PBB codes cater for gender related activities and expenditure. - **KII Soroti.**

Our budget does not have a direct budget line code, which I think we should advocate for. - **FGD Soroti.**

The third issue was low levels of participation of people in planning and budgeting in general but more specifically by women. There was a view that limited participation of women in planning and budget processes meant that their views and concerns were

left out thereby limiting responsiveness of the budget to women's issues. The other was limited know-how to mainstream gender into plans and budgets.

Few women participate in the planning and budgeting process. This leaves women's issues and priorities in the mercy of men. - KII Soroti

There's also a little bit of capacity gaps. When people in charge such as extension workers are not able to mainstream gender into their planning and budgets, the entire sub county is affected. There is need for capacity building among planners from the sub county level up to the district level to give direction, exactly what can be done. - KII Soroti

Discussion

The NDP-II processes encouraged mainstreaming gender into DDPs. The districts identified gender issues and strategies to address them in their DPPs. Projections of costs of implementing the strategies were made. The challenge was the realization of the plans through budget allocations, which is constrained by various factors including: the size and flexibility of the resource envelope, inadequate sex disaggregated data, limited knowledge and weak participation. The opportunities for collecting data exist especially by frontline service providers.

Apart from some meagre allocations on gender mainstreaming under the Community Based Services sector, there were no specific allocations in the agriculture and health sector that addressed gender issues. This was largely because of the limited discretion over funds by local governments coupled with inadequate guidance and limited funding of local governments on implementation of GRB. The local governments were highly dependent on central government transfers, and stringent preconditions. In the absence of specific budget line for mainstreaming gender into budgets, and low levels of locally generated funds, local government budgets were to a large extent non-responsive to gender.

Although the budget process provided for mainstreaming gender into the budget using different tools; so far the tools applied focused largely on the budget formulation stage and to a very limited extent the approval stage. Little was done to mainstream gender into the budget execution and evaluation and audit stages. There was no means of ensuring that what was planned at budget preparation stage was reflected in the final figures, implemented and its impact evaluated.

3.11 Participation of Women in Planning and Budgeting Process

3.11.1 Opportunities for Women Participation

Planning and budgeting processes are critical for GRB in local governments. The findings attest to existence of structures where women could engage with budget. They include local councils and committees both administrative and political from the lowest level to the District (LC1 – LCV), Women councils from level one to five. There were also processes of engagement in workshops organized by CSOs and local governments; and budget conferences organized at sub-counties/Town Councils, Municipal Divisions and district level.

The availability of these opportunities was confirmed by the key informants interviewed in the study areas while focusing on health and agriculture.

Women programmes are a hot cake. They have different structures through which they can participate. There are women councils from LC1, LC11, LC 111 and LCV. They can put forward all their needs through those structures. Similarly through workshops and budget conferences, women have platforms to air their views. Women councilors too at sub county levels have opportunity to participate in the Councils to present their budget interests – KII Mbarara.

In health, we have consultative meetings with different stakeholders including Reproductive health Uganda, TASO, Aids Information Centre (AIC). These organisations are in touch with individuals and women groups in communities where they deliver services. By consulting them, the District local government taps into the budget needs of the women and men –KII Mbarara.

The districts of Soroti and Mukono equally identified opportunities for women participation in planning and budgeting.

We have sub county conferences that draw all categories of persons including women. The participants come and harmonise their views which are submitted to the district for consideration – KII, Soroti.

Women are also in key positions in the District. The Technical planning committee is gender balanced. The land management department, the District commercial officer is woman. These senior officers being women are blessing to advocate for gender balance during the planning and budgeting processes – KII, Soroti.

The District of Mukono has given people the opportunity to realize their potential. We have meetings right from the village level to parish, to sub

county level involving all stakeholders – civil servants, NGOs, etc. they are all brought on board. Before we pass a budget, we call for a budget conference where everyone brings their views for consideration. We have been doing this and we shall continue to do that. – **KII, Mukono,**

*In the whole planning process women are involved right from LC1. In meetings at village level women are always the majority in attendance. Women leaders are also involved in sectoral committees at the sub county/ Town Council and District levels before the budget goes to council. – **KII, Mukono.***

*In Rugando Sub County, we have co-opted a woman head teacher of Rwemiyenje primary school to be a member of our Technical Planning Committee and she represents other head teachers in the sub county. – **FGD Mbarara.***

3.11.2 Utilization of opportunities to participate in the budget process

Although opportunities for women participation in planning and budgeting existed in local governments and other administrative units, utilization was still a challenge for many women especially at lower levels. The complex process of budgeting made it hard for many women to ensure their views were reflected. There was evidence that women expressed the desires on what should be in the budget according to their needs. However, there was no evidence that budget allocations were provided during budget conferences for the both women and men to influence where the emphasis should be placed in addressing gender imbalances. The desires of the women seemed to remain as mere aspirations particularly at the lower levels. This was well captured by one leader in Mukono District.

*It is true that structures for participation exist but the local women have little or no input into budgets at all. It is by luck that we bring on issues that fit into women needs. The practice has been that the District Community Development Officer with some other people at the sub county level sit and come up with these plans. May be the situation will change since we have just had our LC1 and LC11 elections and have new leaders. We have Operation Wealth Operation programme in our district but there has never been any meeting for women to identify which type of seeds they want and how much should go in the agriculture budget for inputs – **KII Mukono.***

This similar weakness of discussing the budget issues without (proposed) allocations was reflected at national level. It will therefore take more advocacies and the revision of budget guidelines and budget strategies presented year after year to make participation structures fully utilized.

3.11.3 Achievements of women participation

According to key informants interviewed, there are some achievements especially in planning there was however no evidence that their participation in budgeting had influenced sustainably where allocation of funds had been made. The programmes that were being implemented to bridge gender gaps had been designed at the centre with the corresponding budgets. There was no evidence that the design and the attendant moneys had been determined in consultation with women leaders either at the Sub County or Sub County.

In the districts studied, few achievements in the sectors of agriculture and health could be cited.

Some of the achievements are seen in the inputs that we normally supply. For instance we provide post-harvest handling equipment. This is because women at community levels express needs such as equipment to dry cassava. - KII, Soroti.

In health centres, we now have ramps, a kitchen, a placenta pit which address women health needs. Through women programmes such as UWEP and NUSAF, women are engaged in income generating activities to support their families. - KII, Soroti.

In Dakabela health Centre 111 in Arapai Sub County, women and health centre staff raised a complaint that thieves were stealing their property because of poor protection. As a response the sub county included the issue in the budget and a fence was constructed. - FGD, Soroti.

The situation is not different in Mbarara and Mukono. The little achievements were limited to planning rather than influencing actual allocation being included indifferent budget lines for specific gender needs.

We do need assessment in the district and the participation is for both men and women. We plan accordingly with suitable budget to address gender needs. - KII, Mbarara,

Our achievements are in broad terms, we have worked with MIFUMI, a CBO to help us on mainstreaming gender issues in the budget. We also make reports of budget performances in all sectors to assess our achievements on gender issues. – KII Mbarara.

We ensure that there is effective representation at various levels to take care of gender issues to bridge the gap between men and women in service delivery – KII Mukono.

3.11.4 Involvement of Other Actors in planning and budget process

There were various actors involved in the planning and budget processes. The local governments both at sub county/Town Council and District levels had functioning councils, and executives. The councils, as by law, had committees, plenary sessions in which decisions are taken.

Local governments also organized consultative meetings such as workshops and budget conferences to enable other stakeholders, like the CSOs/CBOs, the private sector and individual actors to participate in the planning and budget process. In Soroti district, CBOs were engaged in training user committees namely School Management Committees (SMCs) and Health Unit Management Committees (HUMCs) which usually participate in planning and budgeting processes.

We train school and health management committees; we deploy them to parish and sub county meetings and budget conferences at those levels. We make sure that the priorities of both women and men in their localities we operate from are highlighted during the budget conference at the sub county level. - KII, Soroti.

As an organization we have so many tasks where we engage women, most especially when we are planning for maternal child health and when we are planning on training women in entrepreneurship skills – KII, Mukono.

To a lesser extent, I may say we are involved because we participate the sectoral level and we discuss issues of interest but at the time the budget is submitted we are never there! – KII, Mbarara

Civil society organizations and Community Based organizations were some of the actors that had keen interest in the planning and budgeting processes in local governments. There was evidence from those organisations interviewed that they indeed had knowledge on the planning and budgeting processes.

We are aware of the budget cycle and we work to influence the process right from the grass root. Our participation has been down there creating awareness at the village level, community level. We encourage them to participate in the budget process because the outcome affects them. We tell them that we can't decide for them, they have to participate in making decisions that affect their lives. – KII, Soroti.

There is an organization that we work with called PERAM. It is a networking organization that brings all CBOS and NGOs together. We follow the budget process. In the coming days we shall move with the production department of Mbarara district to Rubindi sub county to share and brain storm on the budget. In the meeting we shall ascertain the gaps and find ways for improvement. – KII, Mbarara.

As an organization we have to compile our budgets and submit them to the health department of the district so that they can be incorporated in the district development plans and work plans. - **KII, Mukono.**

The CSOs and CBOs engagement were never without challenges. For example, they could not be sure that their input would make any impact.

In the budget conference, we discuss but it might not be the core of planning for the district. I have actually observed that things should be influenced even before the budget conference that is when a possible impact can be made. - **KII Soroti.**

We have been pursuing an issue of budget allocation on family planning at the district and our suggestions are based on women's needs. Yet, the District finds it hard to accommodate our proposals on the argument that funds are allocated from the centre and the district cannot change the pre-determined allocations. – **KII, Mbarara.**

Discussion

There were opportunities for participation in the planning and budget processes. There existed formal structures of government, administrative units, and women councils. There were also organized forums, such as, budget conferences, *barazas*, workshops in which people's representatives and community leaders articulated their aspirations. Nevertheless, the nature of the budget architecture where strict limitations were set by the central government, and with limited or weak sources of revenue, LGs were increasingly becoming powerless to practice GRB.

3.12 Analysis of District Budgets

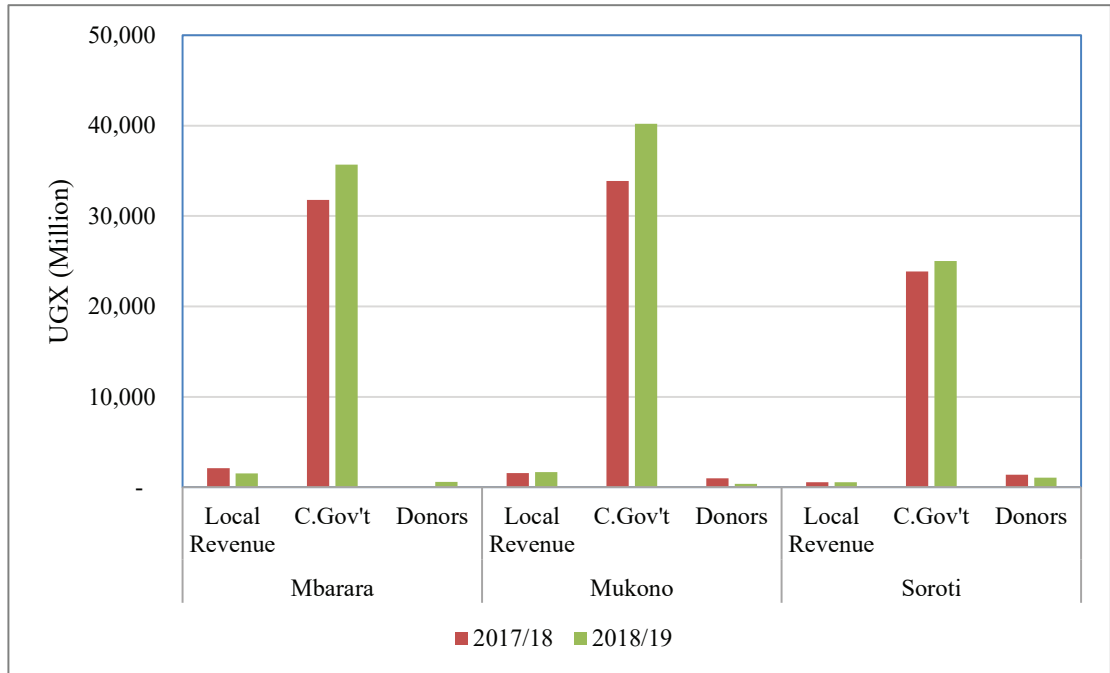
This section provides analysis of the district budgets, looking at budget allocations within the agriculture and health sectors. It provides some insights on the delegated functions under the agriculture and health sectors.

3.12.1 Sources of LG Revenues

There were mainly three major revenue sources for the districts: Local Revenues, Central Government (CG) transfers, and Donor on-budget funding. Like any other districts in Uganda, all the three districts largely depend on CG transfers. The CG transfers to Mukono, Mbarara and Soroti district were 94 percent, 93 percent and 93 percent of the total revenues for FY 2017/18 respectively. The largest proportion (over three quarters)

of CG transfers were conditional in nature (see, *Figure 3*); biased towards the national priority programme areas (NPPA). This severely limited the ability of the districts to allocate funds as they wished since there were minimal discretionary funds to support the implementation of gender related activities.

Figure 3: District Revenue Sources



Source: Author's computations based on the District Budget Estimates

3.12.2 Budget allocation by sector

The district budget is allocated to 12 sectors, which included: Administration, Community Based Services, Education, Finance, Health, Internal Audit, Natural Resources, Planning, Production (agriculture) and Marketing, Roads & Engineering, Statutory Bodies, and Water. However, over three quarters of the districts budgets were allocated to three sectors of Education, Administration and Health (see, *Table 4*). The slight increase in agriculture funding for FY 2018/19 was mainly due to higher allocations towards agricultural extension services.

Table 4: District Budget Allocations (Percent)

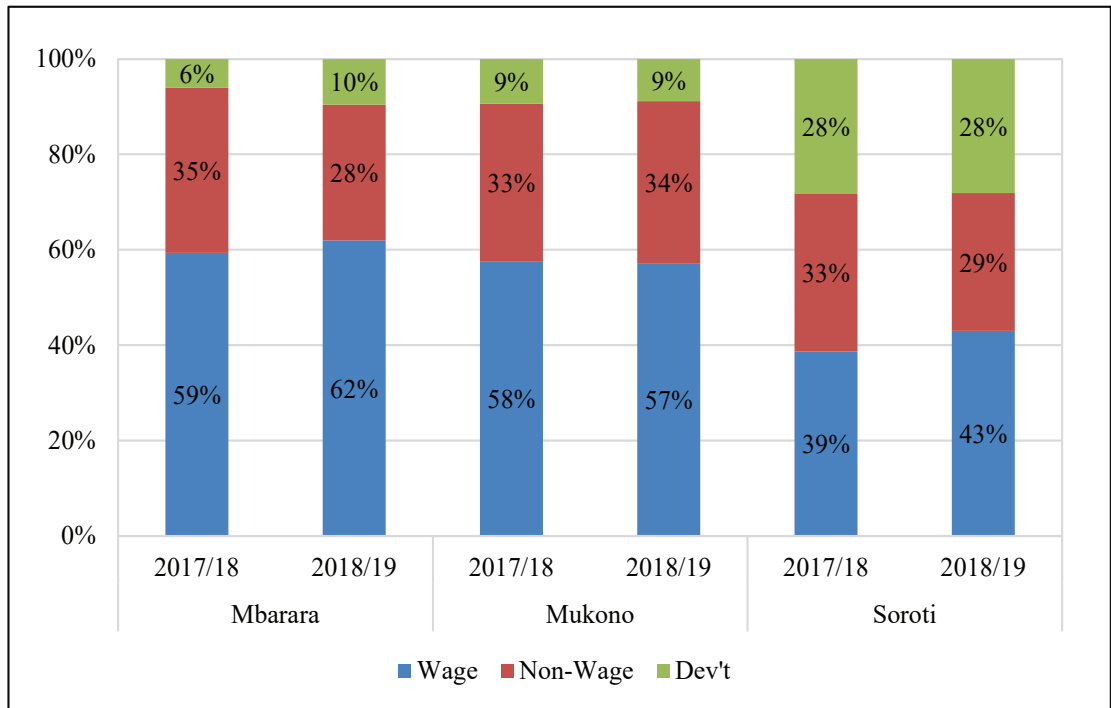
Sector	Mbarara		Mukono		Soroti	
	2017/18	2018/19	2017/18	2018/19	2017/18	2018/19
Education	16.0	14.1	15.2	13.9	30.4	23.7
Administration	2.8	1.3	2.4	2.2	1.5	1.5
Health	3.4	2.7	2.9	2.1	2.4	2.5
Roads & Engineering	2.2	3.6	2.1	5.2	2.7	6.4
Finance	8.5	11.2	11.7	12.1	11.3	12.0
Statutory Bodies	57.2	55.8	55.9	53.3	37.6	41.9
Production & Marketing	3.4	5.0	3.0	3.9	5.0	5.1
Water	1.8	1.7	2.0	1.8	1.8	1.1
Natural Resources	0.6	0.7	0.5	0.4	0.8	0.8
Community Based Services	3.1	3.0	0.9	2.5	4.2	3.6
Planning	0.6	0.7	3.2	2.5	2.1	1.2
Audit	0.3	0.2	0.2	0.2	0.2	0.2
Total budget (UGX'000)	33,893,428	37,813,365	36,465,885	42,255,816	25,796,654	26,646,793

Source: Author's computations based on the District Budget Estimates

3.12.3 Allocation by function

A further analysis of district budgets, showed a large amount of the allocation was recurrent (wage and non-wage). Recurrent budget allocations averaged 92 percent, 91 percent and 72 percent for Mbarara, Mukono and Soroti districts in 2017/18 and 2018/19 respectively (see, *Figure 4*). The higher share of recurrent budget allocation was attributed to the high wage component in the education, administration and health sectors. It was noted that recurrent spending was non-fungible (not interchangeable across sectors and functions) so there was little of the district funds that could be re-prioritized.

Figure 4: Functional Composition of District Budgets

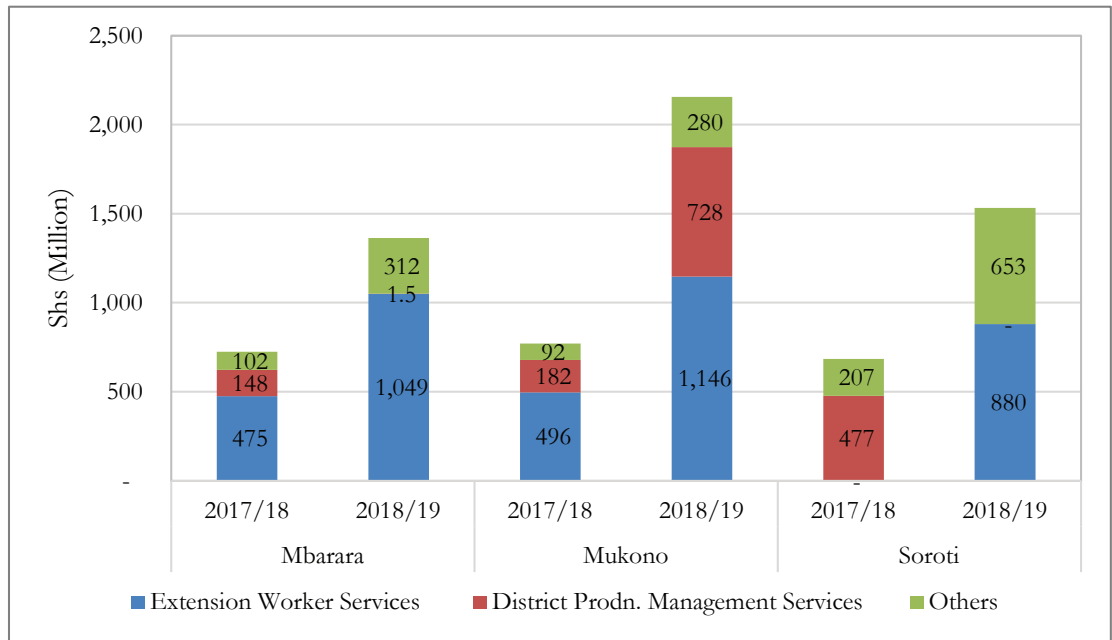


Source: Author's computations based on the District Budget Estimates

3.12.4 Agriculture sector budget allocations

The agriculture sector was budgeted under the Production and Marketing sector. The total production and marketing sector budget for Mbarara district was Shs 725 million in 2017/18 and was projected increase to Shs 1.4 billion in 2018/19. For Mukono district, the total production and marketing sector budgeted was Shs 771 million in 2017/18 and was projected increase to Shs 2.2 billion in 2018/19. For Soroti district, the total production and marketing sector budgeted was Shs 686 million in 2017/18 and was projected at Shs 1.6 billion in 2018/19. The increase in the agriculture sector budgets was attributed to increasing funding towards the implementation of the single spine agricultural extension system (see, Figure 5).

Figure 5: Intra-sectoral allocation of district production and marketing



Source: Author's computations based on the District Budget Estimates

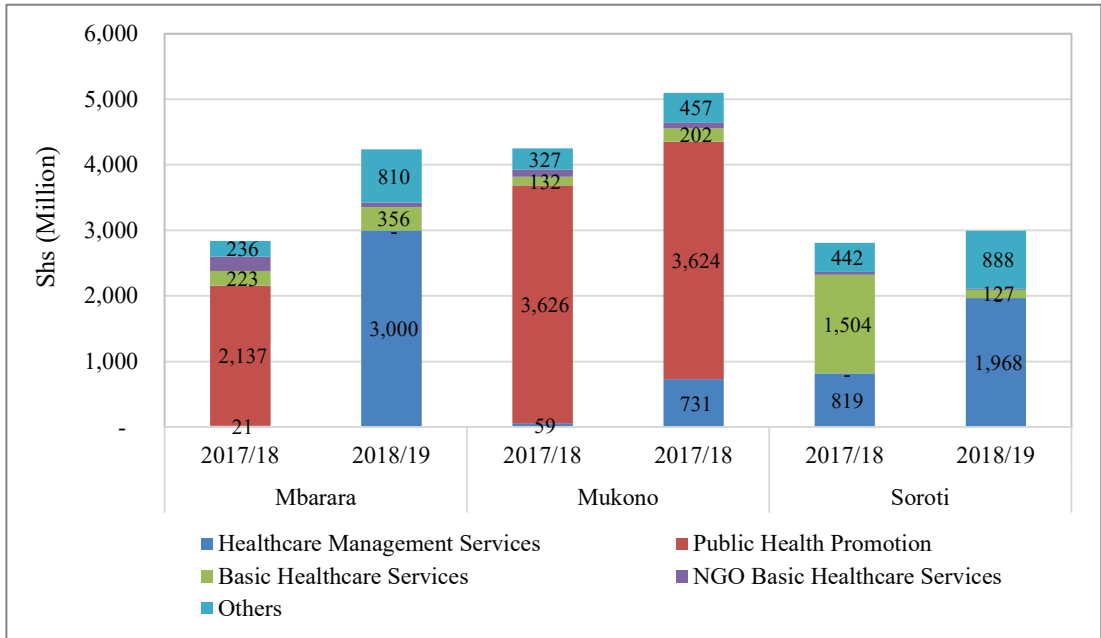
A larger amount of the production and marketing sector allocation was recurrent in nature (wage and non-wage). Recurrent allocation averaged 89 percent, 91 percent and 74 percent for Mbarara, Mukono and Soroti districts respectively in 2017/18 and 2018/19. The higher share of recurrent allocation was attributed to the high wage component under the agriculture extension services to cater for the agriculture extension workers' salaries. This meant very minimal funds were provided towards provision of agricultural infrastructure like irrigation.

3.12.5 Health sector budget allocations

The total health sector budget for Mbarara district was Shs 2.8 billion in 2017/18 and was projected to increase to Shs 4.2 billion in 2018/19. For Mukono district, the total health sector budget was Shs 4.2 billion in 2017/18 and was projected to increase to Shs 5.1 billion in 2018/19. For Soroti district the total health sector budget was Shs 2.8 billion in 2017/18 and was projected to marginally increase to Shs 2.9 billion in 2018/19. Majority of the funds were allocated towards Healthcare Management Services; Public Health Promotion; Basic Healthcare Services; and NGO Basic Healthcare Services (see, Figure 6). Thus, the health sector was oriented towards provision of primary health care services. A large amount of the health sector allocation was recurrent (wage and non-wage) averaged to 89 percent, 83 percent and 61 percent for Mbarara, Mukono and

Soroti districts respectively in 2017/18 and 2018/19. This means very minimal funds were provided towards provision of health care infrastructure like maintenance of medical equipment and, provision of ambulance services.

Figure 6: Intra-sectoral allocation of district health sector

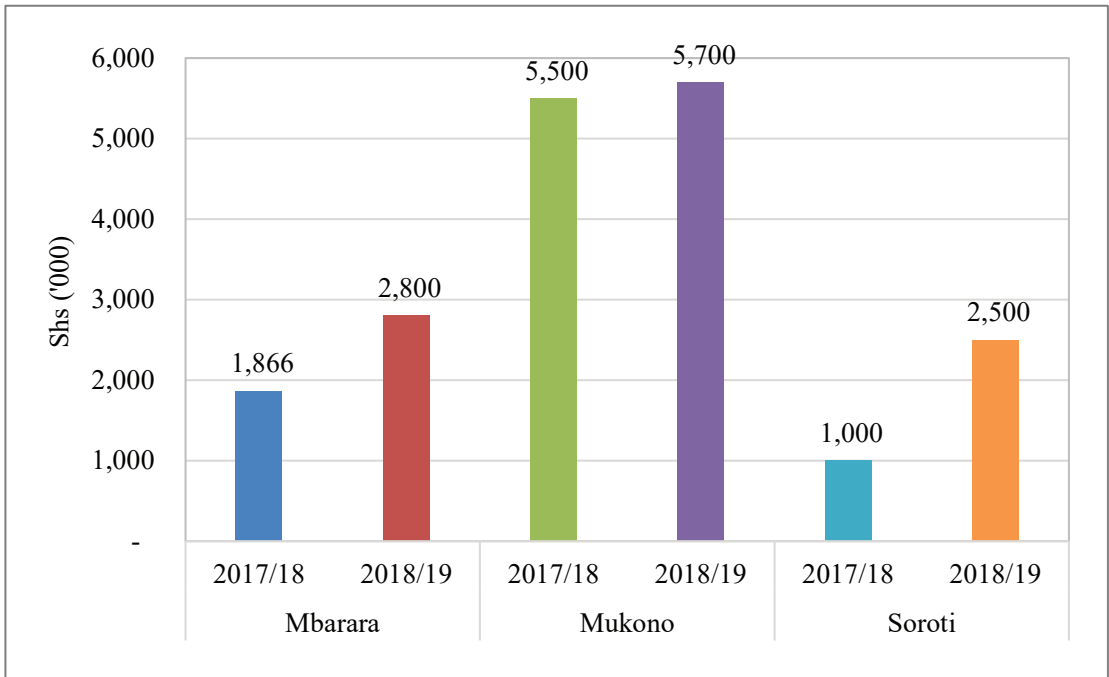


Source: Author's computations based on the District Budget Estimates

3.12.6 Gender analysis of district budgets

Although the district development plans provided some good analysis of gender issues, and gender issues were supposed to be mainstreamed in all sectors, it was hard to find any specific allocations in the agriculture and health sector that addressed gender issues. However, gender issues were handled by the Community Based Services sector. There were specific allocations towards gender mainstreaming. In 2017/18, Mbarara, Mukono and Soroti allocated Shs 1.9 million, Shs 5.5 million, and Shs 1.0 million, respectively, towards gender mainstreaming (See, Figure 7). These allocations were so insufficient to make any meaningful impact even to undertake any planning activities for community sensitisation.

Figure 7: Districts Gender mainstreaming budget FY 2017/18 - 2018/19



Source: Author's computations based on the District Budget Estimates

4.0 Conclusion and Recommendations

4.1. Conclusion

The findings here suggest that there was good understanding and appreciation of gender inequality as an important development issue at district level. There was also a good understanding of gender issues in the agriculture and health sectors, and in conformity with the National Development Plan (NDPII), the gender compacts for agriculture, and health sectors. The most dominant view on gender budgeting was about taking into account the needs of men and women in budgeting as depicted by the benefits accruing to men and women from the budget and participation of women and men in planning and budgeting processes. There was high awareness of guidelines for gender responsive budgeting; however there was limited application of the guidelines for gender responsive budgeting due to strong centralized planning and limited resources at district level.

The experiences from Mukono, Soroti and Mbarara showed that apart from some meager allocations on gender mainstreaming under the Community Based Services sector, there was no specific allocations in the agriculture and health sector that address gender issues. This was largely because of limited discretion over funds at district coupled with inadequate guidance and limited funding of local governments on implementation of GRB at district level. The local governments were highly dependent on central government transfers that come with stringent conditions. In the absence of particular budget lines for mainstreaming gender into budgets and low levels of locally generated funds, local government budgets to a large extent remained non-responsive to gender.

There were opportunities for women participation in the planning and budget processes through formal structures of government, administrative units, and women councils; and forums, such as, budget conferences, barazas, and workshops. However, the utilization of these opportunities was still a challenge for many women especially at lower levels. The complex process of budgeting made it hard for many women to ensure their views were heard and included.

4.2 Recommendations

4.2.1 Central Government

- a. Revise the budget architecture to ensure that LGs are given more flexibility during the budget processes and spending through relaxing on the conditions attached to the central government grants.

- b. Allocate more funds towards health and agricultural sectors, since majority of citizens are engaged in agriculture and they need a healthy environment to engage in continuous production and increasing productivity.
- c. Undertake through Equal Opportunities Commission, more capacity building of LG officials towards understanding the gender compacts and guidelines.
- d. Facilitate through Equal Opportunities Commission, LGs to develop their own gender compacts and guideline which will help them to develop more gender responsive budgets.
- e. MoFPED in collaboration with EOC should develop a more practical tool that can guide LGs on gender responsive budgeting beyond the budget call circular.
- f. MoFPED should ensure that the new programme based budgeting tool is developed to enable agencies and LGs to have outcome indicators on gender.
- g. MGLSD should enhance training of technical staff at LGs, especially planners, in gender mainstreaming and GRB.
- h. MGLSD should scale-up sensitisation in gender mainstreaming and GRB targeting decision makers (especially LG councillors).

4.2.2 Local Governments

- i. Ensure a more consultative budget process beyond the budget conferences; in which more time is given towards discuss and agreement on budget priorities that benefits the community especially, addressing gender inequalities.
- j. Endeavour to align their development plans with annual budgets, which may at least enable them to mainstream gender issues in the sector budgets.
- k. Ensure that gender is mainstreamed in all sector budgets beyond the community based services sectors. Also, the community based services sector should increase its budget on gender mainstreaming.
- l. Both health and agricultural sectors should allocate a specific budget to gender mainstreaming and GRB.
- m. LGs should develop monitoring and evaluation frameworks using specific gender monitoring tools (baseline and target information) with clear gender responsive indicators.
- n. LGs should increase the understanding and appreciation of gender mainstreaming and GRB of their staff through capacity building and raising awareness. In addition, they should train leaders as Champions to support gender.

- o. Develop strategies towards enhancing local revenue mobilisation, through first scaling up those activities that bring revenue at the present and explore more opportunities in untapped sources. They will however require the cooperation of the central government to minimize appetite for recentralization of such opportunities. This important because, LGs must budget, implement and audit what they have.
- p. Women representatives should utilise the existing formal structures such as women councils and other administrative units' councils to scale up participation of women in the planning and budgeting processes.

4.2.3 Civil Society Organisations

- q. Invest more in advocacy so that the level of consciousness on GRB depicted at the District level is extended to the communities where the majority of women and men reside and work from.
- r. Build the capacity of citizens; men and women to enable the influence the budgeting process especially allocations, monitoring and evaluation.
- s. Scale-up the understanding, appreciation, and implementation of gender mainstreaming and GRB principles and guidelines at various levels.

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Definitions Of Key Terms and Concepts

Appropriated Expenditures: Expenses debated and voted by legislature (i.e. Parliament or LG Council).

Budget Cycle: Describes a 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.

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.

Conditional Grant: Consists in monies given to LGs by the Central Government to finance programmes agreed upon between the two. It is expended only for purposes for which it is made and in accordance with conditions agreed upon.

Development expenditure: Spending on the creation of fixed assets. It generally includes spending on items that last for a long period of time e.g.: investments in hospitals and school buildings, large equipment and the construction of roads.

Gender analysis: 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.

Gender Disaggregated Data: 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 Equality: 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: Fairness and justice in distribution of resources, benefits and responsibilities between men and women, girls and boys in all spheres of life.

Gender Mainstreaming: Mechanism of addressing gender within mainstream policies, budgets and services, rather than providing separate initiatives.

Gender Responsive Budgeting: Process of addressing gender concerns in the budget.

Gender responsive Planning: Process of planning developmental programs and projects which are gender sensitive and which take into account the impact of differing gender roles and gender needs of both women and men. It involves the selection of appropriate approaches and their entry points to address women and men's practical needs, and to challenge gendered inequalities.

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: Social and cultural construct of roles, responsibilities, attributes, opportunities, privileges, status, access to and control over resources and benefits between women and men, boys and girls in a given society (Uganda Gender Policy, 2007). Gender roles vary between cultures and they change overtime.

Recurrent expenditure: Day-to-day spending on items that are recurring in nature e.g.: salaries and wages, spending on consumables and everyday items that get used up as the good or service is provided (utilities, stationery, etc.)

Releases: Money sent from the consolidated fund account to different spending agencies which include: Ministries, Departments, Agencies (MDAs) and LGs. The releases are made by the Ministry of Finance, Planning and Economic Development (MoFPED).

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

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

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

Sex: Person's biological and physiological characteristics that make one a female or male, and these are universal, God given and to large extent unchangeable.

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.

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