

UGANDA

Integrating Gender Responsive Budgeting into the Aid Effectiveness Agenda



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Uganda Country Report

Nite Tanzarn

FORUM FOR WOMEN IN DEMOCRACY

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This research report has been generated as part of a UNIFEM programme, "Integrating gender responsive budgeting into the aid effectiveness agenda". The programme is funded by the European Commission (EC) and consists of research and programmatic technical assistance. The three-year programme seeks to demonstrate how gender responsive budgeting (GRB) tools and strategies contribute to enhancing a positive impact on gender equality of aid provided in the form of General Budget Support (GBS).

In the first stage of the programme, research was carried out in ten developing countries (Mozambique, Morocco, India, Uganda, Tanzania, Rwanda, Nepal, Cameroon, Peru and Ethiopia) in July 2008. The research aimed to investigate how GRB tools and strategies have been used in the context of currently used aid modalities-specifically general budget support (GBS) and sector budget support (SBS). The ten countries were selected by UNIFEM and EC on the basis of criteria such as the existence of GRB work, the use of GBS or SBS, and the presence of budget reform processes. The investigation was intended to deepen the understanding of national partners and European Union (EU) decision makers of the opportunities for using GRB to enhance accountability to gender equality in aid effectiveness. The second stage of the programme will involve the selection of five countries in which targeted and tailored technical support will be provided to improve country capacity to further institutionalise GRB.

The European Commission (EC) and UNIFEM have a broader collaboration in the area of promoting gender equality including the EC-UN Partnership on Gender Equality for Development and Peace, which was launched in 2007 with UNIFEM, the EC and the ILO International Training Centre. This partnership supports stronger action on gender equality and women's human rights in national development processes and in cooperation programmes supported by the EC.

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LIST OF ACRONYMS AND ABBREVIATIONS

ACP	African Caribbean and Pacific group of countries
BCC	Budget Call Circular
BFP	Budget Framework Paper
CEEWA(U)	Council for Economic Empowerment of Women Uganda Chapter
CSBAG	Civil Society Budget Advocacy Group
CSO	Civil Society Organisation
CSP	Country Strategy Paper
DBS	Direct Budget Support
DCG	Donor Coordination Group on Gender
DfID	Department for International Development
EC	European Commission
EFA	Education for All
EMIS	Education Management Information System
EOC	Equal Opportunities Commission
ESIP	Education Sector Investment Plan
ESSP	Education Sector Strategic Plan
EU	European Union
FAWEU	Forum for African Women Educationalists Uganda Chapter
FOWODE	Forum for Women in Democracy
FY	Fiscal/Financial Year
GBS	General Budget Support
GDI	Gender Development Index
GEM	Gender Empowerment Measure
GoU	Government of Uganda
GRB	Gender Responsive Budgeting
HDI	Human Development Index
HSSP	Health Sector Strategic Plan
JAS	Joint Assistance Strategy
JLOS	Justice Law and Order Sector
LDPG	Local Development Partner Group
LSSP	Land Sector Strategic Plan
MDG	Millennium Development Goal
MoES	Ministry of Education and Sports
MoFPED	Ministry of Finance, Planning and Economic Development
MoGLSD	Ministry of Gender, Labour and Social Development
MOWLE	Ministry of Water, Lands and Environment
MTEF	Medium Term Expenditure Framework
Nd	Not dated
NGO	Non Government Organisation
PBO	Parliamentary Budget Office
PEAP	Poverty Eradication Action Plan
PER	Public Expenditure Review
PMAU	Poverty Monitoring and Analysis Unit
PRSC	Poverty Reduction Support Credit
PRSP	Poverty Reduction Strategy Paper
RSDP	Road Sector Development Plan
SDIP	Social Development Sector Investment Plan
SEATINI	Southern and Eastern Africa Trade and Information Negotiation

	Institute
UBOS	Uganda Bureau of Statistics
UDN	Uganda Debt Network
UGX	Uganda Shillings
UJAS	Uganda Joint Assistance Strategy
UNDP	United Nations Development Programme
UNIFEM	United Nations Development Fund for Women
WSSP	Water Sector Strategic Plan

EXECUTIVE SUMMARY

1. The Uganda case study is part of a ten-country research review, conducted in as part of UNIFEM's and the European Commission's (EC) programme on '*Integrating gender responsive budgeting into the aid effectiveness agenda*'. The report describes how gender responsive budgeting (GRB) work has engaged with the key aid effectiveness instruments in Uganda over the past five years. The instruments include the poverty reduction strategy paper/poverty eradication action plan (PEAP/PRSP), direct budget support (DBS), sector wide approaches (SWAs) and the Uganda joint assistance strategy (UJAS).
2. The research was undertaken through a document review as well as discussions with key players in GBS, SWAs and GRB processes drawn from the ministries of finance, gender, education, the European Commission (EC), the UK Department for International Development (DfID), academia and civil society organisations (CSOs).
3. The issues explored during the document review included: i) policy commitments to gender equality and women's empowerment; ii) policy environment for GRB; iii) gender responsiveness of EC and DfID aid modalities; iv) gender accountability in PEAP/PRSP and aid management monitoring processes and v) entry points for applying GRB tools to national fiscal policy and planning, in general and aid management instruments, in particular.
4. The Ministry of Education and Sports (MoES) was selected as an illustrative case following the guidance given in the ToRs i.e. a sector that: (a) receives a large volume of aid, for instance, through sector budget support, and/or (b) has a SWA, and/or (c) receives a large allocation from the general government budget in a situation where aid is provided through general/direct budget support; and (d) is a key priority sector for addressing women's needs and priorities in Uganda. The discussion with the MoES focused on the actors, processes, achievements and challenges of engendering the preparation and implementation of the education SWA.
5. DfID was selected as a case study of development partners also in line with the ToRs: "a European country that is part of the EC but gives some money separately from the EC and a European donor with the largest allocations for the country¹". The interviews with the EC and DfID representatives elicited information on development partners' commitments to the promotion of gender in aid management instruments and identified entry points for strengthening the application of GRB tools in aid.

¹ The United Kingdom is the top bilateral donor in the country in terms of amount of funding.

DEVELOPMENT MANAGEMENT CONTEXT

6. The PEAP, which covers the period 2004/5-2007/8, is the overall policy framework for guiding national planning and resource allocations in the medium to the long term. The medium term expenditure framework (MTEF) is a three-year rolling plan that links the PEAP priorities to the budget. The MTEF summarises the allocations by sector and by institution. The MTEF distributes scarce resources among competing needs, ensuring that the overall intent of public policy is achieved over time.
7. The PEAP identifies gender inequality as one of the challenges to poverty eradication. The PEAP acknowledges the link between gender and poverty and underscores the need to consciously target and benefit both women and men. It urges the respective sectors to integrate gender, as relevant, into their spending priorities.
8. The PEAP expires this year (2008) and will be replaced by a national development plan (NDP). The challenge is that the preparation of the NDP is not as participatory as the PEAP formulation was. The process is feared not to be building on the good gender mainstreaming practices achieved during the implementation of the PEAP.
9. The National Budget Framework Paper (NBFP) is the key link between government's overall policies and more specifically the PEAP and the annual budget. It sets out how the government intends to achieve its policy objectives through the budget. In doing so, the NBFP identifies preliminary revenue projections and expenditure allocations as the basis for the preparation of the detailed budget. The NBFP is silent on gender in most sections.
10. The budget is prepared according to an annual cycle and the process is coordinated by the Ministry of Finance, Planning and Economic Development (MoFPED). The budgeting process is consultative and participatory and besides the MoFPED, it involves: cabinet, members of parliament, ministries and other government-funded institutions, local governments, CSOs, the private sector and funding /development partners. When it comes to defining budget priorities and allocating resources, the process excludes all apart from the MoFPED.
11. Sector working groups (SWGs) are the institutional framework for budget policy dialogue between line ministries, development partners, local governments, CSOs and the private sector.
12. The criteria that government (MoFPED) uses to allocate funds across and within sectors include: i) economic cost-benefit analysis; ii) cost-effectiveness; and iii) public-private substitution.
13. While Uganda is increasingly becoming self-financing, it still receives a substantial (30% of FY 2008/09 budget) amount of aid. All the major donors, except USAID use, in addition to project support, DBS and SWAps to disburse

aid. The proportion of total support in the form of budget support is less than 50 percent.

14. The PEAP guides all development cooperation and informs the EU country strategy paper, the UJAS and other donor priorities. In line with the gender equity vows in the PEAP all the donor documents reviewed espouse principles of gender equality.
15. The World Bank Poverty Reduction Support (PRSC), in particular, has explicit commitments to gender. This is significant because it has been the main tool used by donors, including the EU and DfID, providing direct budget support for joint budgetary discussions with government. Amongst other things, the PRSC provoked government to adopt gender and equity budgeting in FY 2004/05. This was on account of making gender and equity budgeting one of the PRSC undertakings.
16. The EU and DfID have mechanisms to ensure that gender is mainstreamed in aid. They each have officers charged with providing the technical oversight for gender mainstreaming. Both belong to a donor coordination group on gender (DCG) established in 2001 as an institutionalised forum for coordination between development partners to promote gender equality and women's empowerment. One of the EU budget lines available to CSOs is for financing gender equality.
17. GBS and sector budget donors are in the process of preparing a joint assessment framework (JAF) that will be aligned to the NDP. The tool will replace the UJAS and the PRSC which expire with the PEAP. It is envisaged that the JAF will have aggregate indicators and while these may not be explicitly gender sensitive, gender concerns will be adequately captured in the qualitative analysis of the indicators.

GRB EXPERIENCE IN UGANDA

18. Uganda has engaged in GRB activities since 1999. Prior to 2004/05, these were undertaken by CSOs. The activities have involved GRB training for legislators, planners and budget officers at the national, sector and local government levels. Others include post-budget analysis and engaging the PEAP and SWAp processes.
19. The Government's approach is ex-ante and ensures that GRB tools are applied during the entire budgeting process: priority setting, strategy and resource allocation. It also guarantees better coordination of all actors. The government has adopted a very flexible and systematic approach to GRB. The gender and equity budgeting manual is aligned to the BFPs. It includes a step-by-step how to engender the BFP. The gender and equity budgeting guidelines are revised periodically in line with the evolving structure of the BFPs.

20. GRB initiatives have resulted into enhanced competences of the key people in the budgeting process to address gender and increased gender responsiveness of the PEAP, PRSC and SWAp.
21. Uganda has put in place various institutional, legal and operational mechanisms for mainstreaming gender. Unfortunately, many of these good intentions have not been translated into practice largely due to inadequate resources allocated to implement the gender commitments. While this can be viewed as great challenges to GRB, they also reinforce the importance of its application to national planning and budgeting.
22. The major challenge to GRB is related to its sustainability. Government's GRB initiative is a project in the MoFPED. It is staffed by non-traditional civil servants (consultants) whose salaries are currently paid by a donor (DFID). This means that while government has taken on GRB, it has to-date, not directly committed any financial resources to the initiative.

GENDER ANALYSIS OF THE EDUCATION SECTOR SWAp

23. The education sector SWAp (Education Sector Strategic Plan – ESSP) has made substantial gains towards gender equality. These include:
 - all newly constructed school buildings provide for separate latrine stances for girls and boys. The 2004 National Service Delivery Survey shows that 92 percent of the schools in the country have separate toilet facilities for boys and girls.
 - appointment of senior women teachers to provide psycho-social support to especially adolescent girls.
 - reviewing the curriculum including teaching guides to remove gender stereotypes.
 - awareness creation of teachers to use gender-sensitive language in teaching, encourage them to excel and to take science-based subjects.

RECOMMENDATIONS

24. Uganda's PEAP which sends out positive gender signals to all the actors concerned with the budget process comes to an end this financial year 2008/2009. The PEAP will be replaced by the NDP as the overall national planning framework to guide government, development partners and CSOs policy, plans, budgets and service delivery. In order to ensure that the gains made in using the PEAP and related aid tools such as the PRSC in making GBS more gender responsive, there is a need for key GRB players such as the PMAU, CSOs and the DCG to actively engage with the development of the NDP in order to ensure that gender is effectively mainstreamed.
25. The DCG should ensure that the JAF can be used to assess government's performance against its gender commitments. The framework should also enable donors to enforce gender accountability i.e. measurable progress made towards gender equality and women's empowerment should be one of the agreed prior actions that have to be fulfilled in order for funds to be released. Amongst other

things, gender and equity budgeting should be one of the sustained undertakings of the JAF.

26. GRB training should involve all members of the SWGs with a continued special emphasis on the sector planners, budget officers and gender focal points. The training for the MoFPED budget officers who are responsible for vetting the BFPs should emphasis gender auditing.
27. In collaboration with the MoFPED budget officers, the national gender group should conduct gender audits of BFPs to assess the impact of the GRB initiative.

The PMAU has been generating gender disaggregated data from existing national data many of which use the household as a unit of data collection and analysis and therefore, do not capture intra-household gender dynamics. PMAU should collaborate with the Uganda Bureau of Statistics to ensure that the data collection tools used for national surveys capture sex/gender disaggregated data.

28. CSOs should take advantage of the space provided by the MoFPED to play a more proactive role in the budgetary process to ensure transparency, efficiency and effectiveness.

1 INTRODUCTION

Background

The Paris Declaration on Aid Effectiveness (2005) establishes global commitments for development partners and partner countries to support more effective aid. The key principles of the Paris Declaration are: i) ownership; ii) alignment with partner country policies and priorities; iii) harmonisation and coordination of donor procedures and practices; iv) managing for results; and v) mutual accountability. The mechanisms and processes for the effective allocation and delivery of aid include Poverty Reduction Strategy Papers (PRSPs), Direct Budget Support (DBS), Sector Wide Approaches (SWAs), and Joint Assistance Strategies (JAS). There are two types of DBS. General Budget Support (GBS) covers financial assistance as a contribution to the overall budget; sector budget support is earmarked for a distinct sector of the government budget as part of a SWA. SWAs involve support to the development of an entire sector such as health, education and agriculture. JAS is a process which is intended to harmonise development partner support around poverty reduction strategies and the budget process.

Gender budget initiatives around the world have generated experiences that provide opportunities to enhance accountability towards gender equality in the context of the aid effectiveness agenda. The United Nations Development Fund for Women (UNIFEM) has launched a new programme entitled '*Integrating gender responsive budgeting into the aid effectiveness agenda*' with funding from the European Commission (EC). The programme seeks to demonstrate how gender responsive budgeting (GRB) tools and strategies can contribute to enhancing a positive impact of aid effectiveness measures on gender equality. The programme seeks to ensure putting in place concrete measures by donor and programme countries for mainstreaming gender into mechanisms and instruments used for planning and managing GBS including DBS and SWAs.

The Uganda study is part of a ten-country research review. This report is based on an analysis of how GRB work has engaged with the key aid effectiveness instruments in Uganda over the past five years.

Methodology

The research was undertaken through a document review as well as discussions with key players in GBS, SWAs and GRB processes drawn from the ministries of finance, gender, education, the EC, the UK Department for International Development (DfID), academia and civil society organisations (CSOs).

Document review

The documents reviewed included: i) the poverty eradication action plan (PEAP) which is Uganda's equivalent of the poverty reduction strategy paper (PRSP) and the annual PEAP review; ii) the national gender policy; iii) the Medium Term Expenditure Framework (MTEF); iv) Background to the budget; v) national and education sector Budget Framework Papers (BFPs); vi) Budget call circulars; vii) education sector policies, plans, ministerial policy statements and annual joint reviews; and viii) aid modality instruments

such as the EC country strategy paper (CSP), JAS, and poverty reduction support credit (PRSC).

The issues explored during the document review included: i) policy commitments to gender equality and women's empowerment; ii) policy environment for GRB; iii) gender responsiveness of EC and DfID aid modalities; iv) gender accountability in PEAP/PRSP and aid management monitoring processes and v) entry points for applying GRB tools to national fiscal policy and planning, in general and aid management instruments, in particular.

Consultations

The Ministry of Education and Sports (MoES) was selected as an illustrative case following the guidance given in the ToRs i.e. a sector that: (a) receives a large volume of aid, for instance, through sector budget support, and/or (b) has a SWAp, and/or (c) receives a large allocation from the general government budget in a situation where aid is provided through general/direct budget support; and (d) is a key priority sector for addressing women's needs and priorities in Uganda. The discussion with the MoES focused on the actors, processes, achievements and challenges of engendering the preparation and implementation of the education SWAp.

DfID was selected as a case study of development partners also in line with the ToRs: "a European country that is part of the EC but gives some money separately from the EC and a European donor with the largest allocations for the country²". The interviews with the EC and DfID representatives elicited information on development partners' commitments to the promotion of gender in aid management instruments and identified entry points for strengthening the application of GRB tools in aid.

The focus of the interviews with the budget office and the aid liaison unit of the Ministry of Finance, Planning and Economic Development (MoFPED) was on Uganda's planning and budgeting processes as well as development aid in the country. The discussions also explored entry points for strengthening the incorporation of gender within national planning and implementation; and strengthening the application of GRB tools within the aid management instruments and the budgeting processes. Officials from the Poverty Monitoring and Analysis Unit (PMAU) were unavailable for a meeting. They instead shared some PowerPoint presentations of government's GRB experiences: achievements, challenges and plans for the future.

A representative of the Ministry of Gender, Labour and Social Development (MoGLSD) was interviewed in order to establish the national machinery's experiences of engendering national planning and resource allocation and more specifically GBS and SWAp. In order to explore CSOs' experiences of engagement in budget processes, in general, and GRB in particular discussions were held with non-government actors engaged in budget advocacy and those operating in the education sector. Interviews were also held with representatives of the parliamentary budget office (PBO) and GRB researchers in order to establish their views on the gender responsiveness of aid management instruments, national budgeting process and GRB.

² The United Kingdom is the top bilateral donor in the country in terms of amount of funding.

Limitations to the Study

The study was undertaken during a period when some of the key stakeholders were away on holiday. Also, there seemed to be some fatigue with GRB researchers because various studies on gender and aid effectiveness have been undertaken in Uganda in the recent past, all of which have involved the same people this study was targeting.³ A review of these studies shows that all have similar broad objectives. The key differences are in the approaches used, the issues emphasised and the sector(s) of focus. As such, while interviews were sought with many actors within and outside government, CSOs were the most receptive. It was also difficult to get a complete picture of what is happening and has happened, in the EC, for instance, because of staff changes in the aid delegation. In addition, due to the compartmentalisation of departments both within the government as well as in the development agencies there appears to be different, fragmented and sometimes conflicting understanding of aid and budget processes in the country.

Another challenge was that whereas all the documents required for the study are supposed to be public, it was difficult to access some of them, especially those prepared more than a year ago. Finally, despite the fact that GRB initiatives in the country have been in existence since the late 1990s, there is a limited understanding of what gender budgeting is all about. Accordingly, many people interviewed could not expressly link their work/experiences with GRB.

Annex 1 presents a list of people with whom discussions were held.

Organisation of the Report

The report is organised in five sections. This section provides the background information to the study and also outlines the methodology used. Section 2 describes EU and DfID development cooperation policies, aid flows and aid management instruments in Uganda. In addition, it details national planning, budgeting and implementation frameworks. An overview of GRB activities in Uganda over the past five years is presented in the third section. Section 4 presents a rapid gender analysis of the education sector as an illustrative case of application of GRB to SWApS. The opportunities and entry points for strengthening the use of GRB as a tool for promoting gender equality within aid management tools and national planning, budgeting, implementation and monitoring are outlined in the last section.

³ See UNIFEM. Review of selected research and initiatives on New Aid Modalities and Development: A Gender Lens. October 2007, Social Development Direct and Oxford Policy Management. Making Aid more Effective through Gender Rights and Inclusion: evidence from implementing the Paris Declaration. Uganda Case Study. June 2008, and Tanzarn Nite. Just Budgets: Increasing Accountability and Aid Effectiveness through Gender Responsive Budgeting. Prepared for FOWODE. January 2008.

2 DEVELOPMENT MANAGEMENT CONTEXT

The section gives the general picture of development aid and budgeting in the country. It is divided into two sections, the first focuses on development aid frameworks (donor policies, aid flows, main instruments that are in use for aid management in the country, aid monitoring instruments) and the second focuses on the country's budgeting, planning and evaluation framework.

Background

Uganda has an estimated population of 29.6 million (Uganda Bureau of Statistics/UBOS 2008) of which 51 percent are female (UBOS 2002). Over the past five years, the economy registered an average growth rate of 7.4 percent (MoFPED 2008). GDP at current market prices was UGX 23.009 billion in 2007 and the per capita GDP is UGX 821,029/US\$ 513 (UBOS 2008). The proportion of Ugandans living below the income poverty line has decreased from 34 percent in 1999/00 to 31 percent in 2005/06 (MoFPED/EC 2008)

According to the most recent statistics (UNDP 2008), Uganda's Human Development Index in 2005 was 0.505, ranking it 154th out of 177 countries with data. While the HDI compares unfavourably with other countries, it has been improving over the years. This is attributed to improvement in indicators such as life expectancy and literacy as well as a reduction in income poverty. The Gender Empowerment Measure (GEM) which captures gender inequalities in political participation and decision making power over economic resources as measured by women and men's estimated income was 0.583 in 2005. This was slightly higher than the GEM of 0.549 in 2003 implying an improvement in women's opportunities. Uganda ranks 48 out of 115 countries in attaining gender equality. This is a result of relatively high participation of women in parliament and in income-generating activities. Table 1 below presents some of the key gender indicators.

Table 1: Some Key Gender Indicators

Indicator	Year	Female	Male	National
1. Population	2008	15.096	14.504	29.6 million
2. Literacy rate for people aged 10 years and above (%)	2006	63	76	69
3. Life expectancy at birth (years)	2002	52	49	50.4
4. Maternal mortality ratio (per 1000 live births)	2006			435
5. Proportion of births attended by skilled health personnel (%)	2005/06			41.1
6. Total fertility rate (children per woman)	2006			6.7
7. Infant mortality rate (per 1000 live births)	2002			76
8. Proportion of seats held in parliament (%)	2003	25	75	
9. Labour force participation rate (%)	2005/06	80.9	83.5	82.0
10. National unemployment rate (%)	2005/06	2.1	1.7	1.9
11. Distribution of persons employed in business (%)	2006/07	32	68	
12. Median monthly wages (UGX '000)	2005/06	20	48	36
13. HIV/AIDS prevalence amongst 15-49 year-olds (%)	2004/05	7.5	5.0	6.4
14. GDP at current market prices	2007			UGX 23.009 billion
15. Per capita GDP at current market prices	2007			UGX 821.029

Sources: UBOS. 2008. Statistical Abstract

National budgeting, planning and evaluation framework

Poverty Eradication Action Plan

The PEAP, which covers the period 2004/5-2007/8, is the overall policy framework for guiding national planning and resource allocations in the medium to the long term. It also informs annual budget priorities. The PEAP is based on five pillars, namely: i) economic management; ii) enhancing production, competitiveness and income; iii) security, conflict resolution and disaster management; iv) governance; and v) human development. The PEAP is supposed to be implemented through SWAPs. Uganda has 16 sectors, including: i) agriculture; ii) lands, housing and urban; iii) energy and minerals; iv) works and transport; v) information and communication; vi) tourism, trade and industry; vii) education; viii) health; ix) water and environment; x) social development; xi) security; xii) justice, law and order; xiii) public sector management; xiv) accountability; xv) parliament; and xvi) public administration. SWAPs have been prepared for various sectors/sub-sectors. These include ESSP (Education Sector Strategic Plan), HSSP (Health), WSSP (Water), LSSP (Lands), JLOS (Justice, Law and Order Sector), SDIP (Social Development Sector Investment Plan), Development Strategy and Investment Plan (Agriculture). While not all the sectors have SWAPs, all prepare annual sector budget framework papers summarising the annual spending plans.

The medium-term expenditure framework (MTEF) is a three-year rolling plan that links the PEAP priorities to the budget. The MTEF summarises the allocations by sector and by institution. The MTEF distributes scarce resources among competing needs, ensuring that the overall intent of public policy is achieved over time. The recurrent budget takes care of the day-to-day operations such as salaries, fuel, stationery etc. and minor maintenance activities. The development budget caters for capital goods such as vehicles, buildings which have a medium to long lifespan.

The PEAP identifies gender inequality as one of the challenges to poverty eradication. The PEAP acknowledges the link between gender and poverty and underscores the need to consciously target and benefit both women and men. It urges the respective sectors to integrate gender, as relevant, into their spending priorities. A PEAP results and policy matrix sets out specific medium-term (2007/8) and long-term targets for selected outcomes under each pillar, and the critical policy actions judged necessary to meet them. Annual joint government/development partner reviews linked to the PEAP reviews provide feedback on implementation progress and impact.

The PEAP defines three strategic results areas: i) reduced income poverty and inequality; ii) improved human development; and iii) increased GDP growth. Two out of the defined six indicators measuring these strategic areas are women specific /sex-disaggregated: i) reduced maternal mortality from 500 in 2003 to 300 in 2008, and ii) increased literacy (by gender) from 70% in 2003 to 85% in 2009/10. However, only the education sector has specific sub-indicators providing for the monitoring of sex-disaggregated results: i) net primary enrolment rate disaggregated by sex; ii) primary completion rate disaggregated by sex; iii) post-primary gross enrolment disaggregated by sex; iv) completion rate of senior four disaggregated by sex.

The PEAP expires this year (2008) and will be replaced by a national development plan (NDP). The challenge is that the preparation of the NDP is not as participatory as the PEAP formulation was. The process is feared to be not building on the good gender mainstreaming practices achieved during the implementation of the PEAP. An analysis of the preliminary NDP documents shows that gender is not being given appropriate consideration in the preparatory process. If this persists then the gains made in mainstreaming gender in the current national development planning framework and the attendant budgeting process could be negated. Engendering of the NDP formulation is thus decisive of the future of GRB in the country.

Budget Framework Paper

The National Budget Framework Paper (NBFP) is the key link between government's overall policies and more specifically the PEAP and the annual budget. It sets out how the government intends to achieve its policy objectives through the budget. In doing so, the NBFP identifies preliminary revenue projections and expenditure allocations as the basis for the preparation of the detailed budget. While the strategic budget priorities for FY 2008/09 outlined in the NBFP such as rural development, energy, education and health are key areas for addressing gender needs, the document is silent on gender in most sections. The education sector has one sex-specific objective: increase the proportion of female participants from 40 to 50 percent in Business, Technical, Vocational Education and Training (BTNET) institutions. The sector also makes a good attempt at sex disaggregation of data in its discussion of past performance and planned outputs. Under the health sector, provision of reproductive and child health services is one of the medium-term funding priorities. Under the water, sanitation and environment sector, discussion of gender is limited to women's participation. One of the 10 performance indicators for this sector is women specific: "women are in key positions in 78 and 18 percent of rural and urban water and sanitation committees, respectively, by the end of FY 2006/07 (sic)". The NBFP does not explain why the targets for women's participation in rural and urban committees are different. It is only the social development sector, whose line ministry is the MoGLSD which uses the word gender in the narrative and the outline of the key sector outputs. It also identifies promotion of gender and equity budgeting as one of the medium term funding priorities.

National Budgeting Process

There is one budget process covering both recurrent and development expenditures. The budget is prepared according to an annual cycle, however, budgeting is linked to planning in the context of a multi-year framework namely the MTEF. The budget process is guided by the 2001 Budget Act which explicitly spells out the roles of parliament and the Executive and stipulates the budget calendar and documentation. The process is coordinated by the MoFPED which pools together government revenues, development assistance and debt and makes broad expenditure allocations in line with the PEAP and the MTEF. Others involved in the budget process are: cabinet, members of parliament, ministries and other government-funded institutions, local governments, CSOs, the private sector and funding /development partners.

The Budget Cycle

This section describes the calendar that the budgeting process is supposed to follow. Apart from some activities that are perceived to be on the critical path such as the reading of the budget, the MoFPED does not always stick to the planned dates.

The budget formulation commences in September with the projection by the MoFPED of the resource envelope, as part of a three year macro-economic fiscal framework. The projection takes into account the assessment of future developments in macro-economic conditions and expectations such as economic growth and inflation. The total resource envelope available for sector expenditure programmes is determined after taking into account non-discretionary commitments including debt and other statutory obligations.

The broad allocation of Government of Uganda (GoU) resources between sectors is then determined using the current financial year as a base. The projected additional resource over and above the current year's GOU resource envelope is then allocated among the policy priorities with the higher priority programmes and commitments such as education and health, receiving the first call on resources. Sector expenditure ceilings are determined on the basis of allocating a centrally determined budget resource envelope according to the government's strategic spending priorities. Gender is not explicitly considered in the criteria which government uses to allocate funds across and within sectors. The allocation criteria include: i) (economic) cost-benefit analysis; ii) cost-effectiveness analysis; and iii) public-private substitution. The proposals are presented to cabinet at the cabinet retreat on the budget process.

During the cabinet retreat in September, the MoFPED presents the Budget Outlook Paper that spells out major economic developments and government priorities that need to be addressed in the ensuing year. The retreat is meant to: i) agree on the budget strategy and priorities for the financial year (FY); ii) agree on the MTEF and expenditure priorities for the FY; iii) consolidate outstanding issues; and iv) review budget implementation for the current FY.

Once Cabinet has approved the budget strategy and priorities, the associated MTEF is communicated to the sectors in October through the first Budget Call Circular (BCC) in order for them to prepare their Budget Framework Papers (BFPs). The BCC: i) includes the budget strategy, priorities and indicative three-year MTEF ceilings, as well as the basis for the allocation of the expenditure estimates for the following FY; ii) outlines the policy and administrative guidelines for the development of the budget for the following FY; and iii) requests the spending agencies (Votes) to prepare preliminary estimates of expenditure and non-tax revenue. The BCC has since FY 2004/2005 included a requirement to integrate gender and equity budgeting in the preparation of BFPs. This initiative has the potential to ensure that sector BFPs are responsive to gender. Even so, it is important that the MoFPED gives gender due consideration much earlier i.e. while it is defining the budget theme and priorities.

First budget consultative conference (mid October) During mid-October each year, the MoFPED is supposed to organise a budget conference that brings together parliamentarians, representatives of the line ministries, development partners, CSOs, private sector and representatives of the local governments. The conference officially launches the annual budget cycle. During the conference, the budget strategy, priorities

and indicative MTEF ceilings are communicated. While this is supposed to be an all-inclusive process, some sessions are closed to the private sector and CSOs. The conference is also not always held on time. As a result, CSO participation is sometimes constrained.

Sector working groups (SWGs) discuss and prepare sector budget reports (October – November) The SWG provides an institutional framework for sector policy dialogue between line ministries, development partners, local governments, CSOs and the private sector. Each SWG writes a paper, reviewing past performance and how best sector outputs and outcomes can be achieved. These are the basis of preparing sector BFPs. While many of the sectors invite the MoGLSD as well as relevant CSOs to participate, this is not always possible largely due to understaffing of both. The planning unit in each sector is responsible for coordinating SWG planning and budgeting process. It is also responsible for monitoring the budget implementation process. With the requirement to engender BFPs, gender focal points from within the ministries/sectors are sometimes required to submit gender-related programmes for consideration. However, since many of them do not have the required gender capacities and/or budget competence, this requirement is not effectively met.

The sectors plan within the budget ceilings set by the MoFPED. The ceilings include donor funded projects. In the event that the sector takes on donor funded projects greater than the value of these projects in its sector expenditure ceiling, its government budget ceiling will be cut accordingly to maintain the integrity of the overall expenditure. The process is that the sector identifies its priorities and allocates government and project funds accordingly, within its sector ceiling.

Regional Local Government Workshops (November-December)

The MoFPED organises a series of regional consultative workshops for the local governments between November and December. Reports from SWGs are discussed and the MoFPED informs the local governments of how much money will be transferred from the centre for each sector. Each local government then prepares a local government budget framework paper (LGBFP) which is submitted to the MoFPED. The LGBFP articulates the local priorities for the next FY within the overall national framework. The recommendations under the LGBFP are captured under the sector BFPs and eventually by the National BFP which is submitted to Cabinet and Parliament. Local government gender officers, where they exist, are not participants in these consultative workshops.

Sector Working Groups Retreat (December) SWGs retreats are intended to consolidate the sub-sector BFPs and the LGBFPs. The retreats are designed to: i) highlight and discuss budget related issues identified at the national and local government consultative workshops; ii) review the respective sector BFP to ensure consistency with key expenditure priorities under the PEAP; and iii) discuss the progress in the integration of cross-cutting issues, including gender, in the sector BFPs. CSOs and other civil institutions are also members of the SWGs and make their input into the sector plans developed by various ministries.

Inter-Ministerial Consultative Meetings The inter-ministerial consultative meetings between sector ministries and the finance minister are conducted early in the calendar year. The stage marks the point at which ministerial level discussions are made to resolve critical policy issues that may not have been considered at the technical level. While the

MoGLSD participates in these meetings, it does so largely to motivate for the social development sector BFP rather than to ensure that other sector BFPs are engendered.

National Budget Framework Paper Preparation (February-March) Both LGBFPs and sector BFPs are submitted to the MoFPED as inputs into the NBFP. The NBFP includes the fiscal and monetary programmes and plans for economic and social development as well as revenue and expenditure estimates. The NBFP is the policy document in which Government specifies the policy stance it will follow in the financial year in question. It incorporates sector inputs specifying sector priorities for the year, and in view of the resource constraints, proposes the necessary trade-offs to which cabinet has to agree and sign off. It also contains the MTEF ceilings for the outer two years i.e. the year after the budget year.

The MoFPED then presents the NBFP to cabinet for approval. Thereafter, but in any case not later than April 1st, the NBFP is submitted to Parliament and is forwarded to the budget committee for consideration. At the same time, the respective sessional committees scrutinise the sector BFPs. Each sessional committee is responsible for a specific sector. The Parliamentary Budget Office (PBO) advises parliament during these deliberations. The PBO is a technical unit mandated to provide parliament and its committees with objective, timely and independent economic and financial analysis of the economy and the national budget. PBO staff are attached to different parliamentary sessional committees. The PBO has participated in a series of GRB skills-building workshops. The PBO appreciates the workshops as having strengthened their capacity to execute their mandate in a more gender responsive manner.

Public Expenditure Review The public expenditure review (PER) is conducted prior to finalisation of the budget. The PER is intended to re-examine budget performance during the current financial year and discuss the allocation of public expenditure over the medium term, with specific focus on: i) the macroeconomic framework and the determination of the resource envelope. ii) budget performance during the current FY and the outlook over the medium term; iii) confirmation of donor support for the budget; and iv) emerging issues that impact on the efficiency and effectiveness of the budget. Donors/development partners, and sometimes CSOs participate in the PERs.

Consultation with the East African Community (May) Consultations are held under the East African Community to harmonize the tax policy and regimes and to agree on the date for reading the Speeches in Kenya, Tanzania, Uganda, Rwanda and Burundi.

Consultation with the President (June 7) Once the MoFPED has reviewed the recommendations from parliament it prepares a final paper and draft Budget Speech which are subsequently discussed with the President before they are submitted to Cabinet for approval.

Cabinet Approval of the Budget (By June, 14) A Cabinet memorandum on the budget and the draft Budget Speech are submitted to Cabinet for approval by June 15

Budget Speech (By 15 June) As per the Budget Act, the budget speech is supposed to be read by the minister of finance by the June 15th.

Vote on Account (By 30 June) Once the budget speech has been read, the MoFPED prepares the Vote on Account for Parliamentary approval to enable release of up to 30 percent of the budget before the total budget is approved by Parliament by the end of September.

Parliamentary Sessional Committee Discussions The parliamentary sessional committees discuss various ministerial policy statements. The statements are supposed to be submitted by the respective ministers by 30 June. The committees invite the relevant ministers to defend their sector budgets. Recommendations from these meetings feed into the discussions of the budget by the budget committee to which all the chairpersons of the sessional committees are members.

Approval of Budget Estimates (By September, 30) The minister of finance seeks the approval of the budget estimates through the Appropriation Bill which once passed permits government to spend against the budget.

Budget implementation and monitoring

Parliament is mandated by article 164(3) of the Constitution to monitor all expenditures of public funds. This activity involves looking at the financial releases and their timing; receiving and debating reports on appropriations in aid, exemption on taxes, supplementary requests, quarterly budget performance reports and loans and grants reports. While is responsible for appropriation of funds parliament, it is not mandated to re-organize the budget. Budget monitoring also involves carrying out field visits to meet the local governments, inspect on-going development projects and also hold public hearings.

Prior to the 2001 Budget Act the budget process was the exclusive of preserve of the MoFPED and most budget documents were not in the public domain. For instance, until 2002, the BFP had the status of a cabinet memorandum and was, therefore, not a public document. Currently, most budget documents such as the MTEF, the BFPs, BCCs, the background to the budget, the minister of finance's budget speech, mid and annual budget reviews are publicly available. According to the Open Budget Index, Uganda ranks 31 globally and 9 amongst African countries in terms of providing citizens, legislators and civil society advocates with quality and practical information needed to gauge a government's commitment to budget transparency and accountability. While the documents provide comprehensive information, most people interviewed think that the language is too technical and abstract for the ordinary citizenry to understand. As regards dissemination, the only time most people get information about the budget is when the minister of finance reads the annual budget speech. For many, especially the middle class, this is a time when government "increases taxes".

CSOs are heavily involved in the mobilization of citizens to influence budgetary processes. Under the leadership of Uganda Debt Network (UDN), they have formed a CSO budget advocacy initiative whose overall goal is to increase the citizen's participation in the budgetary process. (See section 3 for details) The CSOs have attempted to prepare alternative budgets but due to financial and other constraints, the efforts are not on a sustained basis. The process of making budgets is perceived by CSOs as being "too complicated, technical and time-consuming spanning over twelve months". In other words,

while the budgeting process in Uganda is acclaimed to be participatory, for the most part, it lacks citizens' voice.

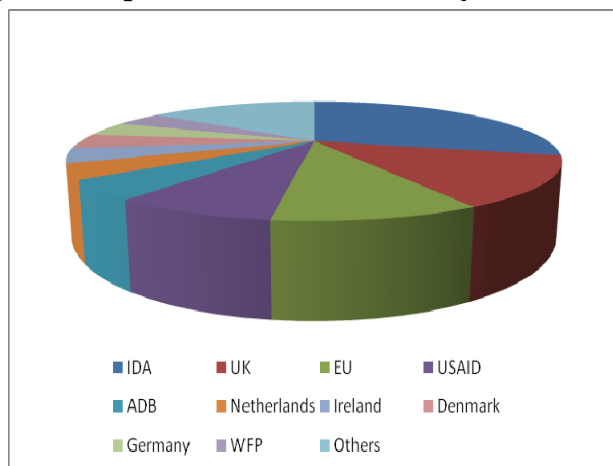
To address the aforementioned challenges, in April 2008, the MoFPED set up budget reference groups aimed at demystifying the budgetary process and policy formulation. Uganda Debt Network (UDN), a budget advocacy CSO, is a member and chairs the reference group on budget estimates and approved reports. The group is composed of researchers and key actors from the local government, the private sector and donor agencies. Their mandate is to simplify the figures and make them easily understandable by the public. Another group is working to make information on the budgetary process available to the wider public through popular publications. As part of the process, the MoFPED developed a citizen's guide to the budgetary process (nd). The guide is intended to create awareness on: i) the steps and procedures taken to prepare, implement, account and monitor budgets; ii) the role of the different people and organisations in the budget process; iii) the participation and involvement of the citizenry in the budget; and iv) the rights and responsibilities of the citizenry in the budget process. Whereas the MoFPED asserts that this was widely circulated, many of the people interviewed were not aware of its existence.

The media also plays a key role in the process through exposing corruption among public officials. Academic institutions and professional economists through the Uganda Economists Association used to be very active in budgetary policy dialogue. Public debates were organized each year after the reading of the budget. This practice appears to have ceased. The most highly articulate and organized group is the Uganda Manufacturer's Association, a grouping of private sector entrepreneurs. Faced with high taxes on imports for their raw materials and on production, the local manufacturers have organized themselves and have successfully influenced budgetary policy planning in their favour.

Development aid in country

Uganda is increasingly becoming self-financing. The proportion of the country's budget that comes in the form of development aid has decreased from 42 percent in FY 2006/07 to

Figure 1: Top 10 Donors in the Country



Source: MoFPED. Development Cooperation Report 2006/2007

a projected 30 percent for FY 2008/2009. Most of this aid comes in the form of loans because the country is now considered a middle income country and is no longer eligible for grants from multilateral institutions.

The top ten donors in the country for the period 2000/01 to 2006/07 include the World Bank/IDA (29%), United Kingdom (13%), EU (10%), United States Agency for International Development - USAID

(8%), African Development Bank - ADB (5%), Netherlands (4%), Ireland (4%), Denmark (4%), Germany (4%) and the World Food Programme - WFP (4%). (See figure 1)

Development partners' assistance to Uganda is in the form of: i) Highly Indebted Poor Countries (HIPC) debt relief/savings; ii) budget support; iii) emergency relief assistance; iv) food aid; v) project aid; and vi) technical assistance. All the major donors, except USAID, utilise a mix of DBS, SWaps and project support to disburse aid. Another donor whose support is purely project is Japanese International Cooperation Agency.

The government discourages direct funding of sectors through projects. Development partners are encouraged to pool resources into the "basket" under the MoFPED to be allocated to government priorities as defined in the PEAP. While the funds may not be disbursed through government channels, project aid has been captured by the budget as of the financial year 2004/05. The combination of the PEAP and the MTEF framework has given development partners growing confidence to provide an increasing proportion of their aid as budget support. While most donors in principle have agreed to the budget support aid modality, they are cautiously moving towards it (table 2). The proportion of total assistance given in the form of budget support for FY 2008/2009 is still less than 50 percent. However, according to the MoFPED aid liaison unit, a significant proportion of aid still does not pass through the government's budgetary system although donors are encouraged to report all the support they provide.

The aid flows to the country have generally been stable over the years save for 2005/2006 when there was a cutback due to delayed fulfilled of good governance conditionalities. This affected all types of assistance especially budget support where the cutback was close to 50 percent: from US\$ 441,643,231 in FY 2004/05 down to US\$ 225,945,095 in FY 2005/06.

Table 2: Summary of Donor Disbursement by Type of Assistance FY 2003/04-2006/07⁴ (%)

Type of assistance	2003/2004	2004/2005	2005/2006	2006/2007
Debt relief	0	0	0	0
HIPC debt relief/savings	6	6	11	5
Budget support	41	42	31	47
Emergency relief assistance	4	6	0	0
Food aid	0	0	1	0
Free standing technical cooperation	5	3	8	5
Investment project assistance	31	27	24	24
Investment related technical assistance	12	14	24	16
Other project related assistance	1	1	1	3
Grand total assistance (US\$)	1,120,770,328	1,039,502,352	733,895,972	1,035,456,322

Source: MoFPED. Development Cooperation Report 2006/2007

⁴ By the time of the study, figures for 2007/2008 were still being computed

EC and DfID Aid

Half of the EC and DfID aid is in the form of budget support. The rest of the DfID support is equally split between humanitarian assistance to the north and technical assistance to governance.

The Uganda country strategy paper (CSP 2002-2007) guides EC development cooperation. The CSP states that in accordance with the treaty establishing the EC, a systematic effort shall be made to mainstream gender, amongst other cross-cutting concerns, into all areas of cooperation. A good attempt is made at mainstreaming gender within different sections of the CSP. The CSP discusses women's participation in development and in decision-making, in particular in the section that assesses Uganda's socio-economic development. Gender is also included amongst the indicators of the CSP performance and more specifically those pertaining to the education sector. Progress towards elimination of gender disparities in education with an emphasis on the appropriate age range of girls and boys in primary one is one of the key EC performance indicators. The CSP indicates that it will also broadly monitor the progress towards achievement of MDG2 (achieve primary education) and MDG3 (promote gender equality and empower women). Gender is also discussed in the intervention logic: in the narrative summary, indicators and means of verification, indicating a further EC commitment to gender mainstreaming. While gender is included in the performance EC indicators, payment of a variable tranche is not contingent how well or by how much gender is mainstreamed during implementation.

DfID does not have a CSP and has, to a limited extent, been using the Uganda Joint Assistance Strategy (UJAS 2005–009) in its policy dialogue with the government. The UJAS was prepared by development partners as a basis for their support of the implementation of the 2004 PEAP. UJAS commits the partners to support the implementation of the revised Uganda Gender Policy as well as the plan of action on women. It further obliges them to promote gender equity in family, work and community life. It underscores the significance of CSOs in reducing vulnerability including gender inequity and makes a commitment to supporting them in this important role. The joint development partner approaches to supporting civil society include a CSO basket funding.

While the UJAS is supposed to be the country's main development partners' harmonised process of supporting the PEAP implementation, it has not been systematically used. Instead, most partners, including the EU and DfID, providing direct budget support use the Poverty Reduction Support Credit (PRSC), a World Bank budget tool, as the basis for joint discussions with government. The PRSC is an annual process for development partners to link their disbursements to the fulfilment of agreed prior actions derived from the PEAP. The level of gender sensitivity of the PRSCs has been steadily improving. The fourth, fifth and sixth PRSCs (PRSC4, 5, 6 and 7) have explicit commitments to gender.

PRSC4 (World Bank 2005) underscores the following actions: i) supporting the mainstreaming of gender and equity objectives in planning and budgeting; ii) deepening the work on gender and growth linkages for policy making with increasing focus on trade and strengthening women's entrepreneurship; iii) supporting further implementation of the Land Sector Strategic Plan to strengthen women's land rights; iv) continuing to support the implementation of the gender-focused elements related to the justice, law and order sectors, including strategies to support passage of the DRB and to launch the preparation

of the sexual offences bill; and v) continuing support to the revision and subsequent implementation of the national gender policy.

The gender-focused actions in PRSC 5, 6 and 7 (World Bank 2006, World Bank 2007 and World Bank 2008) build on foundations established in PRSC4 with the aim of consolidating and deepening gender-responsive reforms. Maintaining gender within the PRSC has resulted into some positive outcomes such as the revision and cabinet approval of the Uganda gender policy and the implementation of the gender and equity budget guidelines in five sectors. Other actions, however, remain only on paper. This, according to some of the people interviewed is due to gender not being defined by the World Bank and other donors as a prior action, a condition against which budget performance is assessed. Further, that if donors were genuinely committed to gender, they would treat it the same way they do governance and withhold aid on account of poor performance as they have done on several occasions in relation to poor democracy, corruption etc. Some of the donors agree that they may not be doing enough as regards the promotion of gender equality and women's empowerment. This, they explain, is largely because while there has been a lot of "talk" about gender mainstreaming there are few practical suggestions on how to go about it.

The PEAP guides all development cooperation and informs the EU CSP, the UJAS, and the PRSC priorities. All these aid tools rely on the PEAP policy and results matrix monitoring framework to track the progress and assess impact of aid.

GBS and sector budget support donors including the EU and DfID, with technical guidance from the donor economist group, are in the process of preparing an alternative tool, the Joint Assessment Framework (JAF). The JAF is being prepared in collaboration with the aid liaison unit within the MoFPED. The JAF will be aligned to the NDP, which will replace the PEAP as the overarching national planning framework in FY 2008/2009. The JAF will take the place of the UJAS and the PRSC which also come to an end with the PEAP. According to the EU, the JAF will have aggregate indicators and while these will not be explicitly gender sensitive, gender concerns will be captured in the qualitative analysis of the indicators.

The EC has several budget lines available to non-government actors in Uganda. These include NGO co-financing budget line (BL), human rights and democracy, AIDS, forestry and environment and gender. The budget lines are administered in Brussels and so are the written guidelines for the selection of projects.

Some budget support is earmarked for certain sectors or activities. DfID's internal policy is not to ring-fence any money provided as budget support. It thus has no specific funds allocated to gender. However, DfID has been supporting the gender and equity budgeting initiative within the MoFPED over the past three years or so. This has been through project aid. DfID allocates money to non-government actors through a CSO basket fund but this does not explicitly provide for the promotion of gender equality.

The EC and DfID have a gender focal point and social development advisor, respectively. These are responsible for, amongst other things, providing technical oversight for mainstreaming gender in development cooperation. The challenge is that while they work with a whole range of issues, they do so with less than adequate support. Both the EC and DfID are members of a Donor Coordination Group on Gender (DCG) established in 2001

as an institutionalised forum for coordination between development partners to promote gender equality and women's empowerment. The DCG consists of 18 development partners and is open to representatives from bilateral and multilateral donor organisations as well as international NGOs.

The specific objectives of the DCG are to: enable development partners to participate in ongoing processes for mainstreaming gender in national development policies and programmes such as the PEAP and the decentralisation process and within the SWaps in various sectors; and ii) liaise with other donor coordination groups such as the budget support group/donor economist group to promote and ensure that gender is on their agendas. According to the DfID, the DCG had proposed to the donor economist group to include an indicator on gender within the JAF. The proposal was not taken up the argument being that it is difficult to have an aggregate gender index.

The DCG proposes to establish a basket fund to support national responses on gender equality and women's empowerment as follows:

- Support to MoGLSD to coordinate mainstreaming of gender, implement the UGP and respond to sector demands for technical gender backstopping / capacity building;
- Support to MoFPED to integrate gender equality into planning, budgeting, and monitoring results;
- Support to CSOs to engage the government on gender equality issues in key areas such as health and macro economy;
- A research / innovations fund providing resources for strategic policy and action research on interventions that enhance gender equality or women's empowerment; and
- Finance key programmes to accelerate gender equality (e.g.: capacity building for women councillors; scale up of community approaches to combating domestic violence etc.).

3 GENDER RESPONSIVE BUDGETING (GRB) EXPERIENCE IN UGANDA

GRB Activities Undertaken over the Past Five Years

This section gives an account of the GRB activities undertaken over the past five years. The description may appear to be biased towards FOWODE basically because outside government, it has been the key player in GRB initiatives in the country. Besides, the official who is responsible for steering government GRB was not available for a meeting.

CSO GRB Initiatives

GRB was initiated in Uganda in 1999 by a coalition of women's rights and advocacy groups and parliamentarians. The key player was Forum for Women in Democracy (FOWODE), a civil society organisation founded by women politicians. FOWODE used a combination of research, advocacy and activism to influence fiscal policy. The introduction of participatory budgeting by government created a demand for results-oriented management. This placed higher demands on the government to become more transparent and accountable and to ensure that the services reach the poor. The shift towards performance-based budgeting and the associated monitoring provided a rewarding entry point for demanding for GRB. FOWODE capitalised on the opportunity to lobby government to pay attention to the manner in which public expenditure areas are prioritised and resources are allocated to competing national interests and sectors.

In order to ensure that the national and sector budgets are more responsive to the needs of women and men, FOWODE targets different people differently depending on their mandate, influence and interests. Members of parliament (MPs) are specifically targeted given their key role as policy makers. FOWODE works closely with the Parliamentary Budget Office (PBO) because it is responsible for analysing macroeconomic issues, including the budget, and advising MPs accordingly. Within sectors, FOWODE targets planners and budget officers who are responsible for preparing the respective SWAs, BFPs and ministerial policy statements. FOWODE has established a close relationship with the MoFPED, which is responsible for resource allocation, and the MoGLSD, the national machinery for gender mainstreaming and women's empowerment. FOWODE uses researchers with specialised knowledge and skills in gender and budgeting to conduct GRB analysis.

Over the years, FOWODE has organised GRB skills building workshops for close to 5000 legislators and over 2000 government technocrats/planners at national, as well as local government level. This has created awareness and, to some extent, strengthened GRB competence amongst MPs, the PBO, sector and local government planners and budget officers. As a result of these workshops, FOWODE has created allies who are strategically positioned to influence the budget process. FOWODE is one of the CSOs invited by the MoFPED to participate in the budget process and occasionally to make presentations at important budget events such as the budget conference and the PER. According to the PBO, FOWODE's work has contributed to a "tremendous" improvement in the capacity of MPs in scrutinizing the budget proposals as well as to the quality of debates on the budget. Furthermore, MPs are becoming more sensitive to gender and equity concerns.

Annually, FOWODE conducts gender budget analyses that inform its GRB advocacy. The focus of the analysis is on the overall national budget as well as five major sectors: agriculture, health, education, water and sanitation and JLOS. The findings are disseminated through meetings with MPs and government officials from the MoFPED and other sectors. The general public is involved through radio and television talk shows, public dialogues, newspaper pull-outs and issue briefs. These fora have created a space of engagement where the citizens are able to question decision makers and technocrats on how budget priorities are set and public resources are spent. FOWODE has also established linkages with development partners. It is occasionally invited to make presentations at meetings of the local development partner group (LDPG) or the DCG.

One of the key achievements of FOWODE's GRB engagement with the health SWAp was the Ministry of Health introducing the "*mama kits*". The kits include items necessary for ensuring safe deliveries in either health facilities or at home. Three out of the four FOWODE focus sectors: health, education and water and sanitation have some of the most gender-responsive SWAps (HSSP 2005/06-2009/2010, WSSP and ESSP 2004 – 2015). While it would be too simplistic to attribute this entirely to FOWODE's GRB initiative, it is a contributory factor. FOWODE is acknowledged by its peers (all the CSOs consulted) as having the greatest influence on the gender responsiveness of national and sector budgeting processes.

CSO Budget Advocacy Group (CSBAG)

In 2004, a civil society budget advocacy group (CSBAG), an ad hoc and loose association of all CSOs interested in budget issues was created. The CSBAG has grown from a membership of four to the current 18. CSBAG members include UDN, FOWODE, and Environmental Alert. The CSBAG has been a strong advocate of GBS as well as SWAps and ensuring that these aid modalities are gender responsive. The objectives of the CSBAG are to ensure that: i) the national and local government budget processes are transparent, inclusive and accountable; ii) critical information for effective participation of all stakeholders is availed to CSOs and other stakeholders and in good time; iii) central and local governments budgets are pro-poor and adhere to results oriented budget management principles; and iv) pro-poor and pro-gender budget principles and practices are initiated and integrated in the overall budget process.

CSBAG activities include: i) advocacy for a more transparent and people-centred budget process that allows for wide stakeholder participation; ii) effective participating in the budget process at all levels; iii) undertaking specific researches, assessments and reviews to inform budget decisions; iv) using various means to raise awareness about the budget process and issues; v) undertaking in-depth analysis of various budget information to give feedback to decision makers at various levels; and vi) strengthening the capacity of the CSOs in budget analysis and advocacy.

The CSBAG lobbied for the establishment and funding of the Equal Opportunities Commission (EOC), the constitutional supposed to, amongst other things, enforce affirmative action for women and other disadvantaged groups. The EOC is the only constitutional (1995 constitution) commission which has not been established. While the lobbying resulted into the enactment of the Equal Opportunities Act (2007), this was not

matched by resource allocation during FY 2007/08. This fiscal year (2008/09), government has allocated UGX 0.546 billion to set up the EOC. However, this is only 20 percent of the required amount.

Government's GRB Work

The GRB process was adopted by government in FY 2003/04. This was through the MoFPED including gender and equity budgeting in the Budget Call Circular (BCC). A guideline to this effect was attached as one of the annexes that go out to sector ministries and local governments. Engendering of the BCC means that all government accounting officers have to show how government funds will address gender issues in their respective sectors. The CSBAG is concerned that despite government's call, the majority of the sectors are not following these instructions and that their BFPs remain gender neutral (see section 2 above). Government did not enforce this directive immediately because it acknowledged that sectors lacked the capacities for effective GRB.

In 2004, the MoFPED in collaboration with the MoGLSD prepared Gender and Equity User's Manual and Implementation Strategy guidelines to assist in the preparation of sector BFPs that address gender and equity issues. The MoFPED has also trained a core team of trainers to provide the technical backstopping support. These are drawn from MoFPED, MoGLSD, Ministry of Agriculture, Animal Industry and Fisheries, Ministry of Works and Transport, Department of Water Development; and the gender units of Makerere University. These constitute the national gender team and are a sub-group of the poverty working group.

In 2005, the MoFPED organised GRB capacity building of gender focal persons, planners and budget officers of five sectors, namely Health, Agriculture, Education, JLOS, and Water and Sanitation. However, the numbers trained are too few to effectively inculcate a culture of gender and equity budgeting within the sectors. It has also organised GRB training for some sector working groups: agriculture, environment and natural resources. These activities have contributed to the institutionalization of GRB within sector ministries. The MoFPED has also embarked on the production of gender disaggregated data for the five sectors to inform the respective SWGs GRB. The data has been generated from an additional analysis of the 2004 National Service Delivery Survey.

Now that government has built sector GRB competences, it intends to start enforcing gender and equity budgeting with effect from FY 2009/10. The instrument for doing this has not yet been prepared but it is, according to government, likely to be through a combination of persuasion and coercion. Government envisages the national gender team as playing a key role in the enforcement. The gender team is likely to be assigned the responsibility of auditing the sector BFPs for gender compliance. Since gender is "not always visible", the teams will seat through the SWG meetings to assess whether the deliberations capture relevant gender concerns.

Engendering the Poverty Eradication Action Plan (PEAP)

Efforts to strengthen the mainstreaming of gender in the current Poverty Eradication Action Plan (PEAP) employed various interventions. These were spearheaded by the

MoGLSD in collaboration with the MoFPED with financial support from donors such as DfID, DANIDA and the World Bank. These included but were not limited to: i) the creation of a PEAP Gender Group (PEAP/GG) which was responsible for ensuring that the SWGs inputs into the PEAP were gender responsive; ii) commissioning a desk review on Engendering Uganda's Poverty Eradication Initiatives (MoGLSD/MoFPED 2003); iii) development of PEAP sector guidelines for gender mainstreaming as part of general PEAP revision guidelines; iv) commissioning a gender review of sector PEAP revision sections (MoFPED/DfID 2003); and v) commissioning a gender analysis of the National Household Surveys (Lawson 2003). A few CSOs were invited by government to actively participate in the PEAP revision process.

The above interventions pointed to challenges and gaps within efforts to integrate a gender-poverty analysis in the PEAP. Key challenges relate to: i) how to concretise the link between gender and poverty reduction through policy action; ii) how to use gender analysis to strengthen poverty analysis; iii) how to ensure that service delivery is both gender and poverty sensitive; and iv) how to monitor and assess both results and outcomes. The interventions were particularly useful during the PEAP revision process and resulted in a relatively gender-responsive PEAP in which gender analysis informs poverty analysis, some gender-sensitive policies were prioritised, and some of the monitoring indicators are gender sensitive (see section 2).

In order to guarantee that these gender commitments did not evaporate during PEAP implementation, the MoGLSD and the MoFPED, in collaboration with the World Bank, ensured the inclusion of gender in the PRSC (see discussion of PRSC in section 2 above). To some extent this has promoted the financing of gender equality within DBS. A key achievement attributed to engendering the PRSC was the final approval by cabinet of the revised national gender policy (2007) which had been in limbo since 2005 and thus placed gender in an indeterminate state on the national development agenda. Another strategy adopted to engender the implementation of the PEAP was the gender and equity budgeting. The gender and equity initiative forms part of the performance monitoring indicators for the PEAP implementation. This has been used to strengthen the mainstreaming of gender in SWAp processes, with varying results across the sectors.

While no comprehensive audit of the impact of the initiative has been conducted, some of the people consulted believe that government's involvement has given GRB legitimacy. Further, that being under the ambit of the MoFPED has made GRB more acceptable. In addition that it is now increasingly being regarded as a "technical" planning and budgeting tool in its own right.

Strengths and Challenges of GRB Initiatives

National Gender Policy Environment

Uganda has a relatively enabling gender policy environment for promoting GRB. The country is signatory to all the key global instruments such as the Convention on the Elimination of all forms of Discrimination Against Women, the the Commonwealth Plan of Action on Gender and Development, the Beijing Platform of Action, and the Millennium Development Goals (MDGs) – all of which are intended to promote gender equality and equity as well as women's empowerment. These have been translated into practice through institutional, legal and operational mechanisms.

The constitution provides the overall legal framework for gender mainstreaming. It embodies the principle of equality between women and men, provides for gender balance and fair representation of disadvantaged groups as well as affirmative action in favour of women.

The national machinery for mainstreaming gender includes the MoGLSD and gender focal points in line ministries and in the local governments. The MoGLSD has the overall responsibility of spearheading and coordinating gender-responsive development, and in particular ensuring improvement in the status of women. The MoGLSD, however, lacks the capacity to execute its mandate effectively. While the gender focal point set-up has achieved some results, it is too weak to cause effective gender mainstreaming in policy and practice. Gender focal points are usually at the lowest possible level and are not involved in management decisions. Further, the focal points lack adequate support from management and the responsibility for gender mainstreaming is left entirely to them. The position is predominantly held by women thus making it difficult for men to take gender as an issue that is of concern to them as well. For many focal points, gender is an additional and sometimes unwanted function.

Uganda has had a national gender policy since 1997. However, this has not created the necessary operational framework for mainstreaming gender. This is because the policy was not effectively disseminated to the intended government and non government user and therefore implemented. This was due to lack of resources. A revised gender policy was approved by cabinet last year and indications are that it will suffer the fate of the old policy.

Uganda has formulated various policies and enacted key legislation intended to promote gender equality and women's empowerment. These include:

- The 1993 *Parliamentary Elections Statute* provides for one woman representative in parliament for every district local government.
- The 1993 *Decentralization Policy* states an obligation for gender responsive planning; defines structures and processes to ensure that gender is addressed in all future activities; and promotes gender awareness among local government politicians and technocrats to enable them address gender concerns.
- The 1997 *Local Governments' Act (amended 2001)* prescribes that at least one third of the membership of all local councils at all levels must be women; and reserves positions for women in strategic local government bodies such as the executive, contracts committee, land board and the district service commission.
- The 1998 *Land Act* provides for the protection of women's land rights. The amended Act (2006) introduces the requirement for spousal consent to dispose of land on which they subsist.
- The National Equal Opportunities Policy codified into the Equal Opportunities Act (2007) is intended to facilitate the implementation and enforcement of the affirmative action provision in the Constitution.

- The *Employment Act (No. 6) 2006* provides for i) non-discrimination in employment on, amongst other things, the basis of sex; ii) prohibition of sexual harassment at the workplace and requires employers to put in place measures to prevent sexual harassment; iii) prohibition of employment of children; iv) increasing maternity leave from 45 days to 60 working days; and v) provision for four (4) days paternity leave.

Unfortunately, many of these good policy intentions have not been translated into practice largely due to inadequate resources allocated to implement the gender commitments. While the foregoing can be viewed as great challenges to GRB, they also reinforce the importance of its application to national planning and budgeting.

Gender Activism

Uganda had a vibrant women's movement in the past which built popular pressure on the government to formulate and implement gender-equitable laws and policies. This activism built a good foundation for GRB in the country specifically through building public awareness on gender. A few women's organisations such as FOWODE, Council for Economic Empowerment of Women (Uganda Chapter) and Action for Development have been directly engaged in GRB activities at different levels. They have, as a result, contributed to strengthening citizens' demand for gender accountability. Others, such as the Uganda Women's Network (UWONET), have played a role in ensuring that the government is responsive and accountable to its commitments as set out in the national policies. UWONET has been especially key in advocating for the enactment of the domestic relations bill into law. Many organisations with a gender mandate are involved in service delivery so hardly any have been actively involved in playing a watch-dog function to ensure transparency, efficiency, effectiveness and provision of gender responsive quality services.

Strengths of GRB Initiatives

FOWODE as well as the MoFPED/MoGLSD work with sector technocrats especially the planners and budget officers. This is strategic because these are responsible for sector planning and budgeting. Both government and FOWODE target priority sectors which are perceived to be having the greatest potential for addressing women's needs and gender concerns in the country. Both are also building a pool of GRB researchers, planners and budget officers through training. This is a significant step towards creating a critical mass of GRB advocates and practitioners.

An often cited constraint to GRB work is that there are too few economists with gender knowledge or too few gender specialists with a good understanding of economics. One reason for the relative success of GRB in Uganda could be that economists with strong gender analytical skills provide the technical oversight for both the government and CSOs' GRB initiatives.

One of the key strengths of FOWODE's GRB work is that it works with researchers drawn from academic institutions. This generates relatively good quality research which is used for GRB advocacy targeted at especially fiscal decision-makers. FOWODE also established alliances with legislators and other politicians and was, indeed, founded by them. FOWODE has worked closely with the PBO in order to reach the MPs. Over the years, FOWODE's message has been consistent: resources should address the needs of poor women and men equitably.

FOWODE has been preparing practical budget proposals, and while these may not have been adopted by government, they have created and sustained awareness about GRB. FOWODE also relies on the media to publicise its GRB work. This combination of strategies enabled FOWODE to make GRB a political issue and thus brought it to the attention of government. FOWODE acknowledges that GRB is a long-term commitment and is thus involved in continuous technical and capacity building of stakeholders.

Government's approach is ex-ante and ensures that GRB tools are applied during the entire budgeting process: priority setting, strategy and resource allocation. It also guarantees better coordination of all actors. The government has adopted a very flexible and systematic approach to GRB. The gender and equity budgeting manual is aligned to the BFPs. It includes a step-by-step how to engender the BFP. The gender and equity budgeting guidelines are revised periodically in line with the structure of the BFPs⁵.

The GRB training is organized for individual sectors and is tailor made to their needs. Further, it is hands-on skills building that underscores the importance gender and equity to the attainment of the sector objectives. This, according to the MoFPED, has made GRB more "real" and relevant to the sectors and not an additional thing they have to do to please donors, for instance. In other words, sectors do not see GRB as a tradeoff to their mainstream activities. Another point that is emphasized during the training is that gender and equity budgeting may not necessarily require extra resources. This has contributed further to its acceptability because sectors are reluctant to take on issues that they do not see as their core business due to the government's tight fiscal disciplines and the related budget ceilings.

The government's GRB initiative targets sectors with the belief that if gender is mainstreamed at that level, then it is likely to be reflected in the local government sector plans and budgets. This is because local government planning and budgeting is based on guidelines issued by the respective sectors.

By institutionalizing the initiative sectors and local governments carry out GRB as a matter of policy rather than choice. Engaging with the PEAP formulation and implementation is strength because this is the overall framework that informs donor and budget priorities. As one key informant argued: "if you want to get gender into national processes, planning and budgeting, make sure it is in the PEAP".

Challenges to GRB

FOWODE's approach to GRB has been largely reactive rather than pro-active. A lot of FOWODE's GRB work involves an ex-post review of BFPs and budgets. While this analysis is important because it raises awareness about the budget, it does not result into any modifications in that particular BFP or budget. Since FOWODE is a CSO, most of its recommendations could be, and indeed are, ignored by government. Further, it is difficult for CSOs to follow the budget cycle consistently due to the unpredictable changes in the budget calendar. While all budget documents are supposed to be public documents, accessing these in a timely manner is not easy. Another challenge is related to changes in the composition of MPs as well as local government councils every four to five years. This

⁵ BFP structure has changed in recent times due to the budgetary reforms towards results-oriented planning

necessitates continuous GRB training which, due to financial constraints, may not be possible.

Sector gender focal points are supposed to participate in the SWG meetings. The challenge is that most of them are too junior to be listened to or too high up in the hierarchy to make time for these meetings. Even when they do participate, their contributions “evaporate” as the discussion progresses towards prioritizing sector issues. Further, whereas the planning and budgeting process is consultative and participatory, the BFP and the ministerial policy statement are prepared by one unit - the planning unit, and sometimes an individual within the unit. If they are not convinced, gender is “edited” out of the document. It is for that reason that both government and FOWODE target them.

The government GRB initiative focuses on gender as well as inclusion of poor and vulnerable groups such as youths, persons with disabilities and the elderly. While this is not necessarily bad, it may result in gender being subsumed under other categories and it could result in trade-offs. Due to limited resources, both government and CSO GRB training has been focusing mainly on planners and yet the budgeting process begins at departmental level and involves most staff.

The government GRB initiative is a project under the PMAU, Department of Economic Development Policy and Research of the MoFPED. It is staffed by non-traditional civil servants (consultants) whose salaries are currently paid by a donor (DFID). This means that while government has taken on GRB, it has to-date, not directly committed any financial resources to the initiative. This raises questions on the sustainability of GRB once the project support ends this year. Government plans to transform the PMAU into a budget monitoring unit, a move that is believed by some of the people interviewed, could either further institutionalize GRB or marginalize it depending on how it is managed.

Lessons Learnt and Good Practices

- Availability of gender disaggregated data to inform GRB is key for success.
- Linking GRB to the PEAP provides an incentive for sectors to buy in.
- Pro-activeness yields better results than the reactive approach.
- Collaboration between MoFPED which has the national planning and resource allocation mandate and the MoGLSD which is responsible for national gender mainstreaming is critical for the success of GRB.
- An enabling gender policy environment is important for the success of GRB. Even more important is having an operational gender policy and strong well-funded national machinery for gender mainstreaming.
- GRB just like gender mainstreaming is a long-term process that requires commitment of resources and time as well as continuous capacity building.
- Institutionalisation of GRB is essential for sustainability and legitimacy.
- All departments and staff are involved in budget analysis, planning, implementation and monitoring. It is thus essential that GRB becomes everybody’s responsibility. This can be achieved through building gender capacities of all staff.

4 GENDER BUDGET ANALYSIS OF THE EDUCATION SECTOR

Introduction

This section presents findings of a rapid gender budget analysis of the education sector. The analysis is based on a desk review and interviews with two officials from the Ministry of Education and Sports (MOES) as well as CSOs with an education/gender mandate.

The government of Uganda prioritises the education sector in allocation of its resources. The education sector has one of the most developed SWAps in Uganda having started on the process in the mid 90s. This was during the preparation of the Education Sector Investment Plan (ESIP 1998 – 2003). Uganda considers expanding access to education to be critical both for poverty reduction and for addressing gender disparities and government has put in place measures to ensure this. As a result of these efforts, especially the Universal Primary Education (UPE) programme adopted by government since 1997, there has been a significant improvement in girls' access to primary schools. The enrolment ratio of girls to boys is 49:51. While the gender gap in secondary education is also narrowing, there are gender disparities in the promotion rate in all classes and boy preference is still a reality in many rural communities (MoGLSD/MoFPED, 2003). Adult literacy levels of 63 percent and 77 percent for females and males, respectively, indicate that gender inequalities in education persist.

The causes of the persistent gender inequalities in education are socio-cultural and structural in nature. Early marriage due to poverty and traditional culture, followed by early pregnancy are the most frequently cited reasons for girls dropping out of school. For boys, it is engaging in income-generating activities and petty trade. (MoGLSD/MoFPED, 2003) Additional empirical data show that a heavy domestic work load, sexual harassment in the communities and at school also have a bearing on girls' education especially on retention in school. Stereotypical curricula, gender insensitive and discriminatory teaching methods and the absence of life-skills or guidance and education on adolescents' reproductive health and rights, lack of privacy, sanitary materials and clean water during menstruation have a significantly negative impact on girls' dropout rates. (MoGLSD 2004)

The MoES has a draft gender in education policy (2007). The goals of the policy are that by the end of the current ESSP: 2015, i) gender parity will have been achieved at the primary level through universal enrolment and completion; ii) gender parity will have been achieved at the secondary level, with substantial progress towards universal enrolment and completion; iii) at least 45 percent female enrolment will have been achieved in tertiary education, with a narrowing of the gender gap in science and technology subjects; and iv) educational quality will be improved at all levels in the education system and at each level gender equality, in terms of experiences, opportunities, benefits and outcomes, will be enjoyed. If adopted, the policy has great potential to address the gender inequalities in the sector.

Identification of gender priorities

The priorities defined by the PEAP are based on and therefore in harmony with those identified by the education SWAp: Education Sector Strategic Plan (ESSP). The PEAP outlines the following gender issues within the education sector:

- Government is committed to achieving the MDG of eliminating gender disparity in both primary and post primary education by 2005. However, this goal is yet to be achieved and may only be achieved with intensified efforts (MoFPED/EC 2008).
- Construction of new classrooms, laboratories and libraries most especially in selected girls and mixed secondary schools in a bid to increase the number of girls offering science subjects
- Provision of the students' bursary scheme to needy but bright students. The bursaries are to be targeted to girls and students with disabilities. 70 percent of the bursaries are to be allocated to girls in order to accelerate Uganda's progress towards gender equity in secondary education. Government will also encourage access to secondary education for girls who have had a child and want to return to school.
- Government's long-term plan for tertiary education is to raise student numbers from the 75,000 in 2004 to 126,000 by 2015, of which half should be female.
- Increase girls' participation rates from 40 to 45% in business technical vocational education and training (BTVET). BTVET is one of the options available for students who complete S.4.

The above priorities are in line with the MoES policy which defines female share of enrolment as one of the key indicators of access and quality in primary education. They also reflect the priorities of the Uganda Gender Policy which identifies low literacy, especially amongst women, as one of the key gender inequalities.

Gender Analysis of the Education Sector Policies and Plans

The core policy document guiding the education sector is government's White Paper for Education (MoES 1992). One of the underlying principles of the White Paper is equitable access to education by both girls and boys. The ESSP is aligned to the relevant MDG as well the Education for All (EFA) goals, both of which are explicitly gender sensitive. The MDG to which the ESP is contributing directly is to ensure that by 2015, boys and girls will be able to complete a full course of primary schooling and that gender disparities will be eliminated at primary level by 2005 and at all levels by 2015. Equally, the MoES is committed to the EFA goal of completion of free and compulsory primary education of good quality, equitable access by all children, elimination of gender disparities, and achievement of measurable learning outcomes, especially in literacy, numeracy and essential life skills. The MoES takes girls' education rather than gender as a cross-cutting concern. Other cross cutting concerns include HIV/AIDS.

While the strategic objectives of the ESSP do not make specific reference to gender, the indicators of progress are sex disaggregated, as appropriate. This suggests a real commitment to gender. An analysis of the annual monitoring reports shows that reporting is systematically done against these indicators. Some of the proposed interventions over the strategic period are girl-child specific and gender-sensitive as follows:

Table 3: Overview of Proposed Girl-Friendly and Gender-Sensitive Interventions in the ESSP

Strategy	Proposed interventions
Lower socio-cultural barriers to girls' education	Facilitate the deployment of women teachers to rural schools/institutions
	Support initiatives to increase girls' participation and disseminate information about lessons learned
Expand and improve primary school facilities	Improve school sanitation, hygiene and safety
Improve equity in participation of girls and needy students	Provide bursaries to needy students including girls
	Lower socio-cultural barriers to girls' attendance
Accommodate cross-cutting concerns including gender	Establish guidelines for adopting cross-cutting initiatives and actions to be incorporated into the education system and the curricula
	Ensure that teachers have time and other resources to add cross-cutting initiatives to the curricula

The 2008/2009 Ministerial Policy Statement, which outlines the sector's short term direction and justifies the budget estimates proposed for appropriation of expenditure reflects the gender sensitivity of the ESSP. The reporting on performance and spending plans includes sex-disaggregated data. According to the 2008/2009 Statement, a gender desk and a coordination mechanism have been set up within the MoES. These are aimed at:

- i) Promoting equitable access to basic education
- ii) Increased girls' retention in school
- iii) Increased girls' performance especially in science and mathematics
- iv) Protection of girls against child abuse and other forms of molestation
- v) Reforming the curricula to make it more gender sensitive
- vi) Improving educational facilities by making them more conducive particularly to girls and other disadvantaged children
- vii) Training and retraining teachers in gender responsive methodology and practice
- viii) Formulating a gender policy for the MoES.

Rapid Gender Budget Analysis of Education Sector Aid and Expenditure

The ESSP provides the planning framework for the education sector over the medium to the long-term. Various tools are used to implement it. These include the ministerial policy statement, the Education Management Information System (EMIS), and "undertakings". The EMIS, generates planning and monitoring data, and disaggregates data by sex of the pupil. Undertakings are jointly negotiated during sector reviews by the MoES and the donors supporting the sector SWAp. They are used to monitor the disbursement and management of aid support to the sector. The undertakings include verifiable indicators to facilitate assessment and are used for mutual accountability. A review of the sector annual performance reports over the years shows that the indicators are consistently disaggregated by sex.

The overall budget for the education sector for FY 2007/08 was UGX 767.09 billion (US\$ 479 million) inclusive of donor projects. Some of the allocated money is not fully spent

Budget themes	
Year	Budget Theme
2004/05	Promoting Economic Growth and Reducing Poverty through Public Expenditure
2005/06	Increasing Investment, Employment, Productivity and Household Incomes through Public Expenditure
2006/07	Enhancing Economic Growth and Household Incomes through Increased Production and Productivity
2007/08	Re-orienting Government Expenditure towards Prosperity for All
2008/09	Achieving Prosperity for All through Infrastructure Development, Enhancing Employment and Economic Growth

largely because of late releases from the MoFPED. These are caused by either delays in accounting by the MoES or in discussion of the Ministerial Policy Statement by parliament. The education SWAp's share of donor funding reduced from 3.2 percent in FY 2003/04 to 1.8 percent in FY 2006/07. This fall is reflected in the share of the education sector in total government expenditure from 19.4 percent in 2004 to 15.4 percent in FY 2008/09. This could be attributed to government's increasing emphasis on the economic sector as

reflected in the budget themes over the years.

It is difficult to establish the amount of money allocated to implement gender-responsive programmes, projects or schemes because allocation is by sub-sector i.e. primary, secondary level or by economic category: recurrent – wage bill, material, maintenance or capital expenditure: construction, furnishings, etc. The education sector is, however, one of the most advanced as regards mainstreaming of gender. Most of the gender gaps in education at primary level have been covered and the MoES is now moving on to address other gender concerns especially at secondary and vocational level.

The education sector generally benefits girls and boys, rich and poor, rural and urban. According to an official in the MoES, various gender responsive interventions have already been, or are in the process of being implemented, including:

- i) all newly constructed school buildings provide for separate latrine stances for girls and boys. The 2004 National Service Delivery Survey shows that 92 percent of the schools in the country have separate toilet facilities for boys and girls. (MoFPED 2008)
- ii) appointment of senior women teachers to provide psycho-social support to especially adolescent girls.
- iii) reviewing the curriculum including teaching guides to remove gender stereotypes.
- iv) awareness creation of teachers to use gender-sensitive language in teaching, encourage them to excel and to take science-based subjects. Gender has been incorporated in the Teacher Development Management System (TDMS) that is used for in-service teacher training.
- v) multi-media initiatives to support girls' education in post-conflict northern Uganda.
- vi) affirmative action policy for qualifying women in recruitment and promotion.

5 RECOMMENDATIONS

1. Uganda's PEAP which sends out positive gender signals to all the actors concerned with the budget process comes to an end this financial year 2008/2009. The PEAP will be replaced by the NDP as the overall national planning framework to guide government, development partners and CSOs policy, plans, budgets and service delivery. In order to ensure that the gains made in using the PEAP and related aid tools such as the PRSC in making GBS more gender responsive, there is a need for key GRB players such as the PMAU, CSOs and the DCG to actively engage with the development of the NDP in order to ensure that gender is effectively mainstreamed.
2. The DCG should ensure that the JAF can be used to assess government's performance against its gender commitments. The framework should also enable donors to enforce gender accountability i.e. measurable progress made towards gender equality and women's empowerment should be one of the agreed prior actions that have to be fulfilled in order for funds to be released. Amongst other things, gender and equity budgeting should be one of the sustained undertakings of the JAF.
3. GRB training should involve all members of the SWGs with a continued special emphasis on the sector planners, budget officers and gender focal points. The training for the MoFPED budget officers who are responsible for vetting the BFPs should emphasis gender auditing.
4. In collaboration with the MoFPED budget officers, the national gender group should conduct gender audits of BFPs to assess the impact of the GRB initiative.

The PMAU has been generating gender disaggregated data from existing national data many of which use the household as a unit of data collection and analysis and therefore, do capture intra-household gender dynamics. PMAU should collaborate with the Uganda Bureau of Statistics to ensure that the data collection tools used for national surveys capture sex/gender disaggregated data.

5. CSOs should take advantage of the space provided by the MoFPED to play a more proactive role in the budgetary process to ensure transparency, efficiency and effectiveness.

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