

Working Paper

Promoting Gender Responsive Budgeting
and Gender Mainstreaming in Uganda

The Budget Process in Uganda

Entry Points for Gender and Gender Responsive Budgeting in the Budget Process in Uganda

Susanne Dietl, Luise Gubitzer, Consolata
Kabonesa, Elisabeth Klatzer

June 2014

This document is financed by the Austrian Development Cooperation (ADC) within the Austrian Partnership Programme in Higher Education and Research for Development (appear) and was prepared in the context of the appear project „Promoting Gender Responsive Budgeting and Gender Mainstreaming through Research Dissemination, Gender Responsive Policies and Strengthening Institutional and Management Capacities“; a collaboration between Vienna University of Economics and Business, Austria, Makerere University and Kyambogo University in Kampala, Uganda, from 2011 to 2014.



appear

Austrian Partnership Programme
in Higher Education and Research
for Development

with funding from

 Austrian
Development Cooperation

Abbreviation.....	3
1. Introduction.....	4
2. The Budget Process in Uganda.....	6
2.1. The Budget Process in Uganda at the National Level.....	9
2.2. The Budget Process of Uganda at the Local Level.....	11
3. Entry Points for Gender Responsive Budgeting in the Budget Cycle in Uganda	12
3.1. Preparation and Formulation of the Annual Budget.....	13
3.1.1. Key Documents and Tools in the Budget Preparation and Formulation Stage	14
3.1.1.1. Vision 2040.....	14
3.1.1.2. The National Development Plan	14
3.1.1.3. District Development Plan	15
3.1.1.4. Budget Call Circular.....	15
3.1.1.5. Budget Framework Papers.....	16
3.1.2. Participation in the Budget Preparation and Formulation Stage.....	17
3.2. Presentation and Approval of the Annual Budget.....	18
3.2.1. Key Documents and Tools in the Budget Presentation and Approval Stage	18
3.2.1.1. Budget Speech	18
3.2.1.2. Parliamentarian Budget Office.....	19
3.2.2. Participation in the Budget Presentation and Approval Stage	20
3.2.2.1. FOWODE and CSBAG.....	20
3.2.2.2. Representation of women and men in government and legislature and female participation in formal budget processes	21
3.3. Implementation and Execution of the Annual Budget.....	21
3.3.1. Key Documents and Tools in the Budget Implementation and Execution Stage .	22
3.3.2. Participation in the Budget Implementation and Execution Stage.....	23
3.4. Audit and Evaluation of the Annual Budget.....	24
3.4.1. Key Documents and Tools in the Budget Audit and Evaluation Stage.....	24
3.4.1.1. Penalty- Reward System	25
4. Conclusion	26
5. References	29

Abbreviation

BFP	Budget Framework Papers
BMAU	Budget Monitoring and Accountability Unit
CSBAG	Civil Society Budget Advocacy Group
CSOs	Civil Society Organizations
DDP	District Development Plan
FOWODE	Forum for Women in Democracy
FY	Financial Year
GRB	Gender Responsive Budgeting
JAR	Joint Annual Review
JLO	Justice, Law and Order
JRM	Joint Review Meetings
LC	Local Council
LGs	Local Governments
LGBFPs	Local Government Budget Framework Papers
LGDP	Local Government Development Programme
LLGs	Lower Local Governments
MoFPED	Ministry of Finance, Planning and Economic Development
MoLG	Ministry of Local Government
MoGLSD	Ministry of Gender, Labour and Social Development
MTEF	Medium Term Expenditure Framework
NDP	National Development Plan
NGO	Non-Governmental Organisation
NPA	National Planning Authority
PEAP	Poverty Eradication Action Plan
PBO	Parliamentary Budget Office
SIGI	Social Institution and Gender Index
SWG	Sector Working Group
UBOS	Uganda Bureau of Statistics
UDN	Uganda Debt Network
VBCs	Village Budget Clubs

1. Introduction

Gender Responsive Budgeting (GRB) has a long tradition in Uganda. It was first introduced by the Parliamentarian Women's Caucus from which the Civil Society Organisation (CSO) Forum for Women in Democracy (FOWODE) was established in the 1990s. The government picked up the concept and integrated it as Gender and Equity Budgeting in its planning and budgeting processes in the first years of 2000. There exist several strategies, policies and documents that pledge for the implementation of Gender Equity Budgeting in Uganda and which also demand the national as well as the local governments to engender the planning and budgeting process.

The Ugandan government uses the term Gender and Equity Budgeting rather than GRB. It has been defined as follows in the National Gender Policy (2007:33f): "Gender and equity budgeting, is a type of resource allocation that includes analysis of public revenues and public expenditures from a gender and equity perspective. This means that the budgetary implications for, and impacts on, women and girls, compared to men and boys, are considered. Gender and equity budgeting does not produce a separate budget but is an analytical tool applied to mainstream budgetary processes." In this paper we will use also the term Gender GRB throughout the paper as it is the internationally used term (UN Women 2012).

As in Uganda GRB has been implemented for over fifteen years, the main question of our research is: how is GRB integrated in the budget process in Uganda and in what way? This broad question leads us to a more specific and operational question for this paper: What are in general possible entry points for GRB in the budget process and which of them are being realized and implemented in Uganda?

In order to answer these questions, we first illustrate the budget process and budget cycle on the national (chapter 2.1.) and the local level (chapter 2.2.) in Uganda. Secondly, we outline important and possible entry points and opportunities for GRB in the budget process in general and analyse the actual practice of GRB both at national and local level in Uganda. We will do this according to the four stages model of the budget process (Sharp 2003) which includes the stage of preparation and formulation (Chapter 3.1.), budget approval (Chapter 3.2.), implementation and execution (Chapter 3.3.) and audit and evaluation of the budget (Chapter 3.4.). At each stage we analyse possibilities and opportunities for Civil Society Organisations (CSOs) to participate in the budget process and in what ways and with which inputs CSOs in Uganda contribute to the budget process. Based on the analysis of GRB practice recommendations on possible changes and adjustments are presented.

At this point, we would like to give a few clarifications on our understanding of gender equality and GRB: On the basis of the international discourse (see Budlender et al. 2002) GRB can make a substantial contribution to gender equality as an important tool for gender mainstreaming amongst others. Gender equality has different meanings and is defined in many ways. We use in our work the UN definition of gender equality where it "refers to the equal rights, responsibilities and opportunities of women and men and girls and boys. Equality does not mean that women and men will become the same but that women's and men's rights, responsibilities and opportunities will not depend on whether they are born male or female. Gender equality implies that the interests, needs and priorities of both women and men are taken into consideration, recognizing the diversity of different groups of women and men. Gender equality is not a women's issue but should concern and fully engage men as well as women. Equality between women and men is seen both as a human

rights issue and as a precondition for, and indicator of, sustainable people-centered development” (UN Women n.d.). Gender equality is understood as substantive equality or equality of results as defined in the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW). This means that gender equality not only requires state action to achieve equality of opportunities between men and women and actions to correct inequality of power between men and women, but it requires the practical realization of equality between men and women (Art 2 (a) CEDAW). Potentially different needs and interests of men and women are acknowledged and recognised, and power in political, economic and social sphere is redistributed such as to ensure equal participation and influence in decision-making, equal access to resources, and equality in access to and benefits from public sector activities are promoted. This also implies quantitative equality in representation, which means that as long as women are underrepresented, gender quotas need to ensure equal representation. Thus we move beyond the notion of equal opportunity towards substantive equality, which includes also a rethinking and change of gendered roles in society.

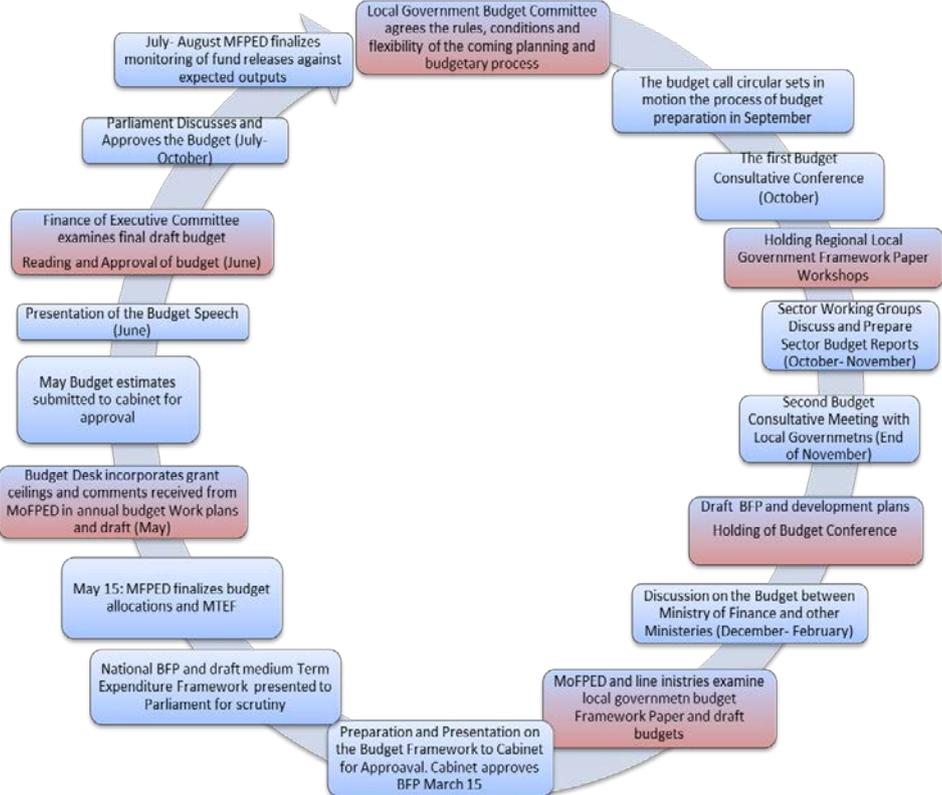
As regards the methodology, we did a thorough literature survey on existing material on GRB in Uganda from official government side, the academia and donors. In addition we analysed both, primary and secondary information and resources on the budget process and on GRB in Uganda. Primary data was gathered through semi-structured interviews with government officials on the national government level namely the Ministry of Finance, Planning and Economic Development (MoFPED), the Ministry of Gender Labour and Social Development (MoGLSD), and the National Planning Authority (NPA), as well as on the local government level in three selected districts namely Kabale in the South-West, Kabarole in the West and Mpigi as a central district. In the three districts also focus group discussions with men and women in different villages were carried out. As primary data, also key persons from Civil Society Organisations such as the Forum for Women in Democracy (FOWODE), etc. were interviewed. Secondary data was collected from CSOs such as FOWODE or the Civil Society Budget Advocacy Group (CSBAG).

2. The Budget Process in Uganda

In order to prepare for the analysis of possible entry points for GRB in the budget process in Uganda, in this chapter we outline the budget process on the national and local level and give an overview of the key planning and budgeting tools. According to the four stages which in chapter 3 are used to structure the discussion on possible entry points and integration of GRB in Uganda Figure 1 presents an overview of the national budget cycle.

This figure shows that the budget processes on the national level (marked in blue in the figure) and

Figure 1: National and Local Budget Cycle



Source: Generated by Dietl based on Ministry of Local Government 2003; Uganda Debt Network 2006:21; A Citizen’s Guide to the Uganda Budget Process.

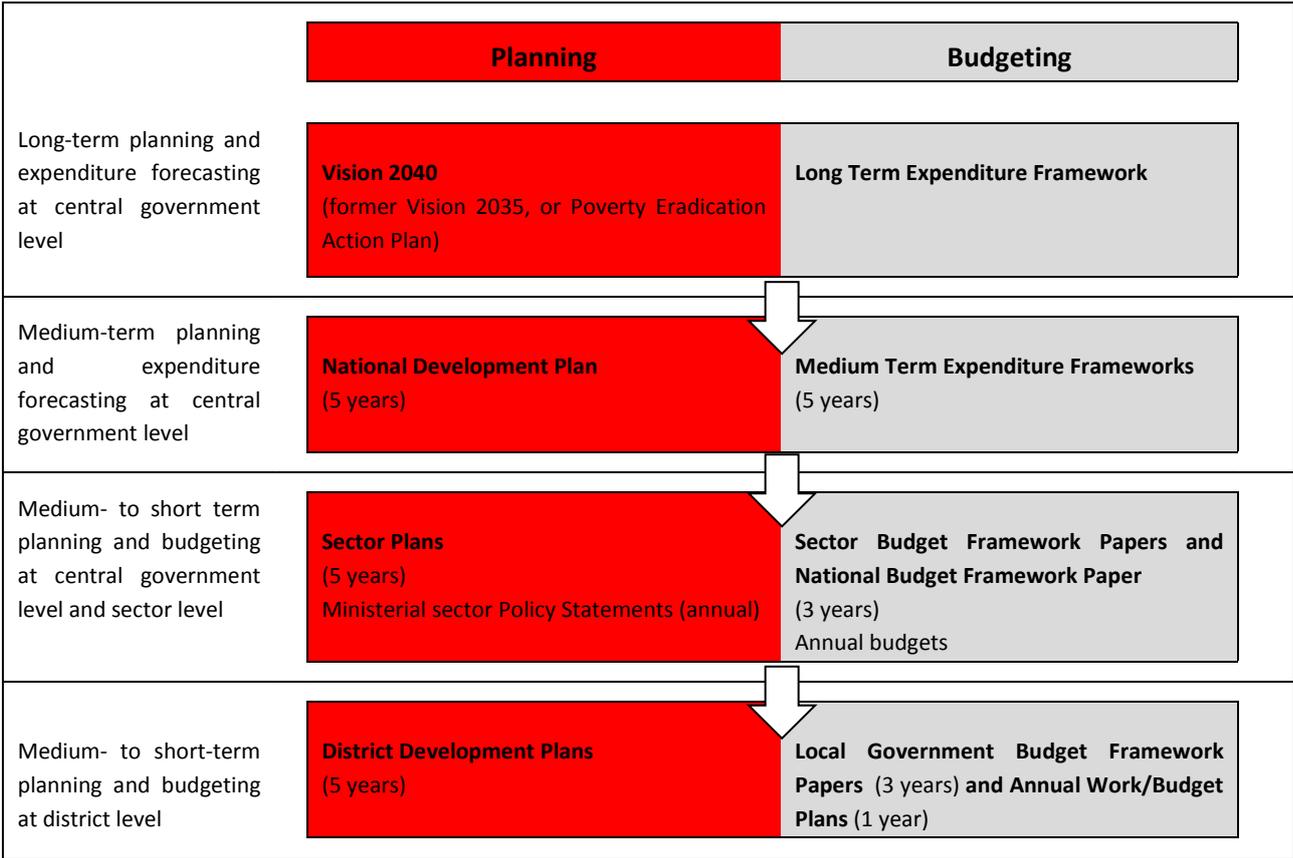
on the local level (red) are interlinked. The different stages at the two levels influence each other and depend on each other. Both cycles have synchronized calendars, and similar key documents are used. The process is reported (Magona 2005; Ministry of Finance, Planning and Economic Development n.d.) to be consultative both at national and local government level.

Regarding the use of the term local government (LG) level in Uganda, some clarifications are necessary. The term “LG level” designates all political levels except the national government level, it includes, districts, counties, villages and parishes. “Uganda is divided into 111 districts and one city (the capital city of Kampala) across four administrative regions. Most districts are named after their main commercial and administrative towns. Each district is further divided into counties and municipalities. The head elected official in a district is the Chairperson of the Local Council V.” (Ministry of Local Government n.d.).

Local governments are organized hierarchically and are divided into five levels. Thus, Local Councils (LC) are along the following levels: village council (LC I), parish council (LC II), sub-county or town council (LC III), county council (LC IV) and district council for the rural areas or the city council for the urban areas (LC V). The LC III is often described as the Lower Local Government whereas Local Government means LC V or LC IV. The district councils or city councils (LC V) delegate power and duties to the other levels (LC I- IV). LC I and LC II only constitute administrative units and have an advisory function towards the higher levels. On these two levels (LC I and LC2), the budgetary priorities are elaborated. Here it is interesting to note, and we will also see later, that when it comes to participation and consultation of the public at the planning and decision making, the whole population is meant at the LC 1. All members of a village are also members of the village council. From the LC 2 members are elected (Richter; Stocker-Waldhuber 2008:10). This means that direct democracy is only to be found at LC 1.

Figure 2 illustrates the **key planning and budgeting documents** for the annual planning and budgeting process from long- to short-term in Uganda for the annual Ugandan budget. As shown here this is a sequence from long to short-term planning.

Figure 2: Key Documents for the Budget Process in Uganda



Source: Generated by Dietl based on Ingvarsson (2008:6) and National Planning Authority (2013:117)

The Vision 2040 is the long-term planning and expenditure forecasting tool at the central government level and along with it goes the Long Term Expenditure Framework, an indicative long term budget planning document. It includes the national vision statement for Uganda “A Transformed Ugandan Society from a Peasant to a Modern and Prosperous Country within 30 years.” (National Planning Authority 2013:4).

The National Development Plan (NDP) derives from the long term development plans “Vision 2040¹” and constitutes a five year development plan. In April 2010, the Government of Uganda launched the 5-year National Development Plan (NDP) with the theme, “Growth, Employment and Socio-economic Transformation for Prosperity” (National Planning Authority 2010). The NDP forms the basis for all central and local government development plans and investment programs that are replicated in the national budget. Sector Plans are running for three years and are also influenced by the Vision 2040 as well as the NDP. Similarly, the District Development Plans run over five years and are synchronized with the National Development Plan.

Long to short term expenditure frameworks set the financial ceilings for the next years, based on the different development plans. The Medium Term Expenditure Framework is a tool that sets indicative sector and district budget ceilings for the next 5 years of the government. It shows expenditure anticipated to be incurred within particular financial years.

The Budget Framework Papers (BFP) which are developed and prepared at the national, the sectoral and the local level between October and December (MoFPED, n.d.; Nordheim-Larsen C. 2008; Parliamentary Centre 2010) are key budget documents. They constitute three-year rolling frameworks which help to streamline and guide the budget process, set out planned outputs and expenditures in the medium term. Thus BFPs include the 3-year budget priorities and strategies and show the sector’s contribution to poverty reduction.

The BFPs set out:

- “previous financial year’s revenue performance against revenue budget estimates and revenue projections for the next three years;
- Sector performance in previous financial years (expenditure and service delivery) measured against set performance targets:
- Indicative allocations and sector objectives and performance targets for the next three years.
- Sector unfunded priorities and reallocations of funding.
- Draft Annual Work Plan and Budget Estimates, setting out in detail the budgetary inputs, activities, and expected outputs and outcomes within the various sectors during the coming financial year.” (Local Government Budget Committee n.d. 7)

As shown in figure 2, there are three main tools at the local government (LG) level for planning and budgeting:

- The District/Urban Local Government Development Plan (DDP) which contains the plans of the Lower Local Governments and of the Sector Departments. All expenditures must be integrated in the DDP, otherwise they are not authorized.
- The Local Government BFP describes the 3-year-strategy and expenditure planning of the LG.
- The budget and the work plan illustrate the expected expenditure of the LG as well as the allocation of the financial means within the local level. (Local Government Budget Committee n.d. 7f).

Tools used to monitor and audit the implementation of the budget at the local level are yearly work plans which also include quarterly reports of the different Local Governments in respective sectors.

¹ Please note that the NDP (2010-2015) drew from the Vision 2035 which has been replaced by the Vision 2040.

2.1. The Budget Process in Uganda at the National Level

In this chapter we present the national budget process with a focus on the preparation and formulation of the budget.

The process for the annual budget in Uganda begins with the review and update of the Medium Term Expenditure Framework (MTEF) between July and August. In this period the government tries to establish its resource base in regard to its development priorities (MoFPED 2009b).

The budget call circular sets in motion the process of budget preparation (stage 1, for details see chapter 3.1.) and is distributed to all Ministries, Departments and Agencies as well as to the local governments.

The budget circular specifies relevant rules for the development of Budget Framework Papers (BFP) or budget proposals, including the expenditure ceilings. Its objectives are the following (Republic of Uganda 2013b:1):

- (i) “Communicate the indicative resource envelope and sector expenditure ceilings for FY 2014/15 and the Medium Term (...);
- (ii) Communicate key [p]olicy and administrative guidelines related to preparation of the Budget Framework Papers for the FY 2014/15 and the medium term;
- (iii) Request all Chairpersons of the Sector Working Groups to convene sector meetings and embark on the preparation of the Sector Budget Framework Papers for the FY 2014/15 and the Medium Term based on the Terms of Reference (ToRs) for the SWG (...); and
- (iv) Request you to submit your Sector Budget Framework Papers and Preliminary Detailed Budget Estimates for the FY 2014/15 and the medium term by 15th November 2013.”

The first budget consultation conference takes place in October on the central level. It is held to officially launch the beginning of the budget preparation process. The Ministry of Finance, Planning & Economic Development (MoFPED) organizes the first national budget consultative conference. According to MoFPED, involvement or participation of different stakeholders and actors in the budget process is possible and also welcomed (Ministry of Finance, n.d.). The key participants at this conference include Cabinet Ministers, Members of Parliament, technical officials from the central agencies, Local Government officials, development partners and CSOs, the media and Private Sector Organizations. This workshop represents an important step in the budget process as the BFP, constituting the economic policies of the national government, are discussed and sector working groups are formed (Uganda Debt Network 2006:20). It is followed by the Regional Local Government Framework Paper Workshop. Here also BFP by the local government are discussed which need to be submitted to the MoFPED by January.

The specific objectives of the workshop are to:

- Communicate the economic outlook for the country and the challenges encountered in budget execution
- Discuss the Budget Strategy and Priorities in light of the poverty eradication targets
- Discuss the Medium Term Expenditure Framework; and
- Disseminate the Budget Guidelines for the preparation of the Budget for the next Financial Year

At these consultation workshops inputs and comments are claimed to be encouraged. However, in practice there is little possibility for consultation because the possibility to give inputs is relatively low for stakeholders and actors outside of the MoFPED (male respondent CSO Kabarole, interviewed in February 2013). It is believed by sector working group members that important decisions on the budget are agreed between the MoFPED, the World Bank and the International Monetary Fund (Ingvarsson 2008:8). Also “(...)the extent to which civil society organizations are able to shape budget priorities is unclear and perhaps limited.” (De Renzio, Azeem, Ramkumar 2006:9). This fact was also supported by a male respondent from FOWODE. During the budget process it is unclear who is in power to determine budget priority areas and on which level these are defined. In relation to this, the MoFPED oversees resources in regard to their expenditure, but does also not determine budget priority areas. For this point our findings correspond with the findings of the Uganda Debt Network (2006:23) that it is difficult to know who sets the priorities and requests. The process to define priorities and requests is not transparent and thus it is also unclear how the different actors and stakeholders can influence the discussion on the priority setting.

At the national level the MoFPED plays a crucial role as it prepares the national BFP for the annual budget. Next to the national BFP, sector working groups (SWG) are responsible for the development of sectoral BFP. This is followed by Sector BFP Ministerial Consultations, which lead to the preparation of the draft National BFP (ibid.). These ministerial consultations take place between January and February, forming the national budget framework by the end of February (ibid.)

“5. (1) The Head of any Government Department, Self Accounting Departments, Institution, Organisation or Commission shall submit to the President preliminary estimates of revenue and expenditure of that Department, Institution, Organisation or Commission for the following financial year, by the 15th day of February in each year.” (Republic of Uganda 2001:5)

The final BFP is submitted then to parliament. The National BFP that constitutes the macro economic plan for the economic and social development as well as the indicative preliminary revenue and expenditure framework need to be prepared and laid before Parliament not later than the 1st day of April in each financial year (Republic of Uganda 2001:5).

This is then followed by the development of the final detailed estimates proposals consistent with the revised MTEF by each Ministry and institution as specified in the Budget Act 2001, article 3(1):

“[T]he President shall cause to be prepared, submitted and laid before Parliament in each Financial Year but in any case not later than the 15th day of June in the Financial year, estimates of revenue and expenditure of Government for the next Financial Year.” (Republic of Uganda 2001:4)

The MoFPED finalizes the draft with consultation with the Parliamentary Budget Committee, and prepares the Budget Speech, which must be presented, to Parliament by 15th of June according to article 155(1) of the Constitution and the Budget Act 2001. The annual budget is approved with the Appropriation Act which provides the authorisation of annual public expenditures.

During the stage of Presentation and Approval of the Budget (chapter 3.2.) the Parliamentary Budget Office (PBO) plays an important role in supporting and consulting parliamentarians and in scrutinizing the national budget. Further the PBO provides the parliamentary committees with quarterly reports and sectoral analysis. (Moon 2012:1) This PBO has been instituted under the Budget Act 2001 (Act 21.) with the idea to provide technical support to members of parliament on the budget.

“The functions of the Budget Office shall be to provide Parliament and its Committees with objective and timely analysis required for economic and budget proposals and the information and estimates required for Parliamentary Budget process (...).” (Republic of Uganda 2001:8)

As the budget information presented to the Parliament is perceived by the Parliamentarians as rather technical and therefore complicated, the Parliamentary Budget Office gives the necessary technical support and input to the Members of Parliament on the budget (female respondent at PBO, interviewed in October 2013). The Parliament needs to approve the budget before August. The budget year, the execution of the budget, in Uganda runs from July 1st to June 30th (stage 3, see chapter 3.3.)

The last stage of the budget cycle is the audit and evaluation of the budget (see chapter 3.4.). At this stage, the Auditor’s General audits the expenditures (De Renzi, Azeem, Ramkumar 2006:7). The Auditor General assesses whether the budget as approved was implemented efficiently and effectively and reports to Parliament. The Parliament through the Public Accounts Committee and the Local Governments Public Accounts Committee scrutinizes the Auditor General’s reports and causes the spending agencies to explain the inadequacies. In review the previous planning and implementation period, the Parliament plays its role of analysis by scrutinizing Ministerial Policy Statements.

2.2. The Budget Process of Uganda at the Local Level

The budget process at the local district level mirrors the process at the national level. Both are intertwined and influence each other, nevertheless the powers are top-down rather than bottom-up as the planning and budgeting tools from the local level follow the rules and tools of the national level.

The local budget process follows also the logic of the four stages. It starts in September when the “Local Government Budget committee agrees the rules, conditions & flexibility of the coming planning & budgetary process” (Local Government Budget Committee n.d. 3) and ends in June when the “reading and approval of budget” (ibid. 5) takes place in the council and the “approved budget [is] to be signed by chairperson and submitted to MoFPED/MoLG/LGFC & Auditor General” (ibid. 5).

National priorities, resources and inter sector allocations that have been decided at the national budget conference in October are communicated to the local governments. At the Regional Local Government Framework Paper Workshop recurrent and development grants ceilings are communicated to the local governments, alongside changes to sector policies and guidelines (ibid.3).

The Regional Local Government Framework Paper Workshops are held in late October to launch the preparation of the Local Government Budget Framework Papers (LGBFPs). They are facilitated by the Ministry together with representatives from the relevant sectors and are attended by political leaders and heads of departments from the local governments. The purpose of these workshops is to disseminate government priorities for the next financial year, disseminate the indicative planning figures for central government transfers to local governments, as well as identify and discuss policy issues which affect the operations of local governments (Ministry of Finance, Planning and Economic Development 2009b).

The Local Governments' Budgets and Plans form an integral part of the National Budget. At the local level the main tool that enables integrated planning and budgeting is the District Local Government Development Plan (DDP). It presents the "overall, integrated, district/urban authority planning tool" (Local Government Budget Committee n.d. 7). In the DDP all activities implemented by the Local Governments either funded by the centre, donors or local revenues need to be listed. The DDP is drawn from the 5 year National Development Plan and needs to reflect its priorities and issues.

At the local government level "(...) intersectoral priorities as identified in the previous DDP [district development plan] and to fix intersectoral allocation" are determined (ibid.). After the priorities have been identified, the budget desk prepares the local government budget call in early November which is then sent out to all heads of department and lower local governments. This includes a draft activity and time schedule for the entire budget process and also the indicative budget allocations for the lower local governments (ibid.). "Within one week of the Regional Local Government Framework Paper Workshop in early November, the Budget Desk should prepare a Local Government Budget Call and circulate it to all stakeholders involved in the budget preparation." (ibid. 15). Now the heads of departments and lower local governments start to prepare budget framework papers, reviewing performance and priorities planning and budgeting for future programmes. These draft inputs to budget framework paper are presented to central sector committees (ibid.). The planner and district technical planning committee prepares a draft district or municipality development plan with a detailed work plan as well as the budgets for each and every activity the local government intends to undertake.

Local governments have discretionary power when formulating the BFP as well as when planning and budgeting. However, their budgets need to take national agendas and policies into account. "[T]heir plans and budgets need to synchronize with national priorities and policies" (Parliamentary Centre 2010:27).

In December a draft budget framework paper and development plan is presented to the Executive Committee. The latter examines the draft budget framework paper and makes it ready for the budget conference. The budget conference is attended by the full council, Civil Society Organizations (CSOs) and the media. During the budget conference input can be given on the budget which will be incorporated into the BFP by the Budget Desk. Subsequently, the Executive Committee approves the budget framework paper and drafts the budget. It is then ready for submission to the MoFPED in December. From January to March the MoFPED with line ministries examines the local government budget framework paper and the draft budgets. It gives comments and revises grant ceilings and communicates back to the local governments. After incorporation of comments and changes from the central government, the budget is then presented to the sector committees for review of the final annual work plan and budget and for final inputs. Beginning of June a final draft budget is ready to be read and adopted by council. This is then signed by the chairperson and submitted to central government (MoFPED, MOLG, LGFC and Auditor General) before the 15th of June of every year.

3. Entry Points for Gender Responsive Budgeting in the Budget Cycle in Uganda

Based on the illustration of the budget process in Uganda on both the national and the local level, entry points for GRB in the budget cycle are analysed subsequently. Analysis involves both, the content of the budget: how gender responsive are the contents really and how is gender equality

accounted for? And on the other hand at the process itself: are women able to participate and is the process gender responsive?

The structure of the chapter follows the four stages model of the annual budget process identifying key entry points for GRB at each stage (Sharp 2003) in terms of key documents and tools as well as participation. The stages are as follows: 1) preparation and formulation, 2) approval and presentation, 3) implementation and execution as well as 4) audit and evaluation of the budget. Besides analysing entry points in terms of key documents and tools also the level of participation will be examined. With regard to the latter, formal possibilities to participate offered by the government and through jurisdiction as well as informal possibilities, especially participation of CSOs at different stages are analyzed.

Throughout the subsequent analysis it has to be kept in mind that a precondition for full implementation of GRB is broad knowledge and capacity building among key actors as well as respective changes within institutions and processes. In Uganda, both, the government and CSOs have carried out capacity building activities in key sectors and elaborated supporting material and manuals.

Also, a curriculum on GRB has been institutionalized at the Uganda Management Institute in Kampala and public officials are assigned to take GRB classes at this institute. Besides capacity building among different government stakeholders training activities for civil society have been ongoing, among others to hold governments accountable, e.g. on the local level through Village Budget Clubs (see chapter 3.3.3.1 for more details).

These capacity building activities are an important step towards institutionalization and professionalization of GRB in Uganda, however, labour turnover is a big challenge in public institutions as many respondents have pointed out. Often people trained leave for other jobs and take their acquired knowledge with them. In many institutions gender responsibilities are still closely connected to a gender focal person or are the responsibility of junior staff (respondents from various interviews held in February and October 2013).

3.1. Preparation and Formulation of the Annual Budget

In general, the stage of preparation and formulation of budgets is based on macro-economic forecasts, national priorities and on budget ceilings specified in medium term expenditure frameworks. A key document is the budget call circular which is issued by the Ministry or Department of Finance and provides guidelines to all government institutions for budget preparations.

At this stage multiple opportunities and entry points for gender and GRB are possible (Klatzer 2012, Hadžiahmetović et al. 2013:153ff).

The macro-economic framework as well as the strategic priorities and objectives can include gender equality objectives and be gender responsive. Another key entry point is to make the budget call circular gender responsive and include requirements to carry out GRB analysis and provide gender responsive information with the draft budget requests. Gender responsiveness can be highlighted in many different forms in the budget material, either by integrating the GRB information in the budget documents itself or by preparing gender budget statements (ibid.) The specific form of gender responsiveness depends on the specifics of the process, e.g. elaboration of gender impact

assessments of programmes and budgets or in the case of performance information included in the budgets, gender responsive objectives, activities and indicators can be elaborated.

Key to GRB is also that during budget preparations and planning women's needs and interests are integrated and women are involved equally in preparation of the budget and in decision making.

3.1.1. Key Documents and Tools in the Budget Preparation and Formulation Stage

3.1.1.1. Vision 2040

In Uganda, the Vision 2040 constitutes the overall planning framework and presents a long-term development planning perspective with the vision “[a] transformed Ugandan society from a peasant to a modern and prosperous country within 30 years”. It is highlighted in the document that this will be accomplished amongst others by addressing gender equality issues and empowering women in the budget process. “Gender, disability and human rights mainstreaming are a core part of the planning process (National Planning Authority 2013:11). The Vision 2040 wants to “ensure sustainable and equitable development” this is however hampered by the “less focus on gender inequalities [which] has (...) often promoted discrimination against the female sex” (ibid. 12). What is also prominent in the Vision 2040 is that gender is always treated as one analytical category amongst other analytical categories for inequalities such as class, age, ethnicity etc. “The state recognizes the need to provide assistance to people who are vulnerable either by age, social class, location, disability, gender, disaster or do not earn any income” (ibid. 93).

Thus, the vision 2040 tries to tackle and challenge areas in which gender inequalities exist and promote women's rights. However, the way in which the Vision 2040 really forms the basis for budgeting is unclear as usually only reference is made to the National Development Plan as the major planning document.

3.1.1.2. The National Development Plan

The National Development Plan constitutes an entry point for gender and GRB. The NDP highlights gender inequality as one of the binding constraints to achieve the development objectives of Uganda, namely growth, employment and socio-economic transformation for prosperity (National Planning Authority 2010). “Gender, disability and human rights mainstreaming are a core part of the planning process. The gender and disability based inequalities limits economic growth exacerbates poverty and compromises human dignity.” (Republic of Uganda 2010: 35). The National Development Plan not only asserts that gender is one of the binding constraints but is also committed to gender equality and the empowerment of women. In the NDP it is noted that “[t]he Government of Uganda is committed to gender equality and the empowerment of women to promote socio-economic transformation.” (ibid 21). The NDP therefore provides an opportunity to plan for correcting the gender inequality anomaly in the country (FOWODE 2009a).

FOWODE published the final report on the “Assessment of NDP Implementation: A Gender Perspective” and summarized its findings (FOWODE n.d.: vi):

“The analysis revealed that the NBFP 2010/11 – 2014/15 and associated FY 2010/11 budget focused on implementing the NDP priorities but showed very minimal gender sensitivity in the prioritization of activities and resource allocations. There was limited focus on addressing the key practical gender needs especially for the rural men, women, boys and girls. This notwithstanding, a few sectors specifically

allocated funds to activities aimed at addressing both practical and strategic gender needs. This was the case in the sectors of health, education and water and environment.”

This shows that even though gender responsive strategies and policies exist, it is not ensured that these are realized and implemented. The phenomenon of the missing link between gender priorities in strategies and policies and the lack of adequate funding and implementation has been termed as “policy evaporation” (IOB 2011:1).

3.1.1.3. District Development Plan

The District Development Plans are the planning and budgeting strategies for the different districts and thus constitute important potential entry point for gender perspectives at the local government level.

As district development plans of the districts analysed (Kabale, Kabarole and Mpigi) are not available, two other district development plans are available on the website of the National Planning Authority (n.d.), from Mayuge and Kayunga district (Republic of Uganda 2010b, 2011b), have been analysed. Both plans impress with the extent to which gender is integrated in the different chapters as well as with one separate chapter on Gender Mainstreaming. Also, the Kayunga district development plan is based on a gender analysis and a gender impact analysis (Republic of Uganda 2010b). Furthermore, even GRB has an entry in the section Community Based Services where it is stated as one important activity or intervention: “[p]romote and conduct gender responsive budgeting (GRB)” (Republic of Uganda 2011b: 46).

But again, the question of whether the gender focus of planning documents leads to adequate budget allocations and implementation is of high relevance.

3.1.1.4. Budget Call Circular

The budget call circular plays an important role in Uganda as an opportunity and entry point for GRB. Since the fiscal year 2004/05, the MoFPED has continuously re-emphasized to make the budget more gender responsive. Gender Budget Guidelines have been sent along with the Budget Call Circular (Ministry of Finance, Planning and Economic Development 2012a:21)². “The government of Uganda embraced the GRB in 2003/04 financial year as a collaborative initiative between MoGLSD and MoFPED” (ibid. 20). Within MoFPED, the Budget Monitoring and Accountability Unit introduced GRB in the Budget Call Circular (ibid. 21) and was also responsible for producing Gender Budgeting Guidelines and Analytical Tools for Lower Local Governments (Republic of Uganda 2005) and a User’s Manual and Implementation Strategy guidelines to ensure that all sectoral ministries include gender equality in their plans and budgets (Ministry of Finance, Planning and Economic Development 2012a:21). “Through the Budget Call circulars of 2004/05 and 2005/06 the MoFPED mandated all sectors to integrate gender and equity in their BFPs. The User’s Manual was attached to the Budget Call Circulars.” (ibid. 21). The guidelines have been revised in 2011 (Ministry of Finance, Planning and

² However, CSBAG reports the beginning of the integration of GRB in the Budget Call Circular later. Since the financial year 2006/07 to date, the budget call circular has “a gender directive intended to make spending agencies show how they will address gender inequalities in their sectors work plans and budgets.” (CSBAG 2011:33).

Economic Development 2012a:21). To illustrate the approach, examples from recent call circulars are analyzed. The second budget call circular for the financial year 2013/2014 points out that the Budget Framework Papers need to focus on gender and equity, besides HIV/AIDS and environmental issues (Republic of Uganda 2012a:11f):

“In line with the Millennium Development Goals (MDGs), all spending agencies are required to mainstream cross-cutting issues such as gender and equity (...) in their respective budget estimates and work plans. However, analysis of the previous budget estimates and workplans indicates that most MDAs have not fully mainstreamed these policy commitments in their respective plans. Therefore, all Accounting Officers should ensure that cross-cutting issues are properly mainstreamed in their budget and work plans as per the guideline.”

The same reasoning has been picked up in the budget call circular for the FY 2014/15 and the rationale is even stronger to include gender and equity issues in the Budget Framework Papers.

“Analysis of BFP submissions over the years reveals that most sectors just put blanket/general statements that they are addressing the issues. (...) Therefore, effective next FY 2014/15, Sector should clearly make budget statement in their BFPs highlighting the Gender and Equity issues (...) and the actions proposed to address these issues through the budget. The budget statement should spell out what the sector wants to achieve, the issues of concern, and the actual selected interventions with proposed budget allocation.” (Republic of Uganda 2013: 14)

Even an example is given how such a gender budget statement could look like. First the sector is stated and then the gender objective is listed. Issue of concern and proposed interventions as well as the budget allocation and performance indicators need to be explained (ibid.). This procedure has been developed to ensure that integrating gender and equity budgeting in the budget process or their integration in the budget framework papers does not remain a lip service.

The way in which gender is integrated in the budget call circular developed over the years. The instructions on how to engender the budget framework papers are very clear, nevertheless it remains to be analyzed how far this is realized in budget preparations.

3.1.1.5. Budget Framework Papers

The Budget Framework Papers (BFP) highly influence the budget process and therefore constitute one of the most important opportunities or entry points for integrating gender perspectives in budgeting. As the budget call circular invites all government planning and budgeting officials to integrate gender and equity issues in budgeting, this should be visible in the BFP.

When analysing the national BFP for the financial year 2013/14-2017/18 it becomes evident that some gender issues are integrated in the BFP and key priorities can be identified: tackling gender based violence, capacity building of government officials and the provision of technical support on gender mainstreaming to technical staff. The commemoration of the Women’s Day is also on the agenda. Nevertheless, analyzing the budget allocations it doesn’t become evident that gender and equity issues are a key issue. As an example, here the focus is on how gender is integrated in the NBFP for the years 2006/07 - 2009/10 for the sectors health, education and agriculture.

The health sector integrated gender issues and “tried to tackle some as performance indicators [that] were overwhelmingly gender responsive.” (FOWODE 2010b:9) This might also be a reason for the good “performance in terms of achievement for these indicators” (ibid.) although the targets were

already low. Overall one can say that there was no “specific activity or budget line devoted to addressing gender issues” as there is also “no deliberately reporting on performance by using gender-disaggregated data” (ibid. 7). Nevertheless in the BFP for the year 2009/10 “a students’ bursary scheme that provided 50% of the beneficiaries to be girls” as well as “sanitation facilities in the seed secondary schools had been redesigned to take into consideration specific gender requirements i.e. urinals and washrooms had been added” (ibid.). The picture in the agricultural sector does not differ from the other two sectors. Moreover there is evidence that “gender budgeting has not taken root in the agricultural sector” (ibid. 6). The priorities and planned interventions are formulated in a gender neutral way, as it does not say if men or women are targeted or who the beneficiaries are. Nevertheless one has to note that the issues of food security and nutrition were to be found. Both issues are of importance for women as it is their role and responsibility for food crop production and therefore also for food security and nutrition (ibid. 5).

Budget Framework Papers are of key importance to engender the budget and constitute thus a major entry point and opportunity for GRB. We found out that BFP address gender issues to a certain extent; they only reflect very specific and selected gender issues but nevertheless very important ones for women and girls.

3.1.2. Participation in the Budget Preparation and Formulation Stage

According to the MFPED involvement or participation of different stakeholders and actors in the budget process is possible and welcomed (Ministry of Finance, n.d.). Thus, principally the process of budget formulation and preparation is participatory and different stakeholders are invited to join and give inputs for budget preparation at different workshops and budget conferences at the national, regional and local level. CSOs are invited to develop position papers that they present both at central level in Parliament and at regional budget workshops.

From the perspective of CSOs, the picture is different. A respondent, for example, highlighted that at the budget conferences in 2012, FOWODE was invited to present their findings for 15 minutes, and even that time slot was further reduced in reality to 5 minutes (male respondent from FOWODE, interviewed in October 2013). Other CSOs confirm that the possibilities for contributions of Civil Society Organisations are very limited during budget conferences. One reason for this is also the format of participatory spaces: the conferences are too big and too many actors and stakeholders are invited for relatively little time. Usually the district conferences are planned for 2 days and there are 111 districts and 99 accounting agencies present. This is also confirmed by a member of a CSO from Kabarole who pointed out that even though they are invited to attend, they had little or no influence during the regional budget conferences. Furthermore, he added that there is no or little accountability, what from the contributions of stakeholders is integrated or not into the budgets (male respondent CSO Kabarole, interviewed in February 2013).

Findings show that CSOs are given very limited opportunities to participate substantially in the formal budget formulation process. However, CSOs find other ways to participate and influence informally.

An important entry point for CSOs to influence budget preparations at the national level is close cooperation with the Parliamentary Budget Office or with different line Ministries.

In summary, it became clear that at the stage of budget planning in Uganda many opportunities and entry points for GRB exist and some are realized: Different planning tools recognize gender inequality

as a major restraint for development in Uganda, and the budget call circular as a main tool in guiding budget preparations includes a focus on gender and equity issues. Still, even in planning documents gender and gender equality is not fully integrated, as objectives, activities as well as indicators include only occasionally gender perspectives (see chapter 3.4.2.1.). This constitutes a major challenge when it comes to GRB implementation. Also we have found out that sometimes gender analysis and gender assessments are conducted like in the case of Kayunga district which inform planning and formulation of the budget. However, in draft budget documents, the requirements of the budget call circular regarding integration of gender and equity perspectives is only partially implemented. When it comes to the participation in decision-making, even though women are represented in legislative bodies (see 3.2.2.2), GRB activities have increased the space for involvement of gender advocates in the budget process, but their influence remains limited.

3.2. Presentation and Approval of the Annual Budget

At the stage of budget presentation and approval the budget is presented to the legislative bodies, deliberated and subsequently approved. Entry points for GRB are manifold again (comp. Klatzer 2012, Hadžiahmetović et al. 2013:154). First, already at the occasion of the presentation of the budget to the legislature by the Finance Minister, the budget speech offers an opportunity to highlight the importance of GRB for the government. Focussing on gender responsiveness of the budget during the Finance Minister's budget speech can underline the importance of gender and send a strong message to the legislature as other government well as other institutions. During budget deliberations in the plenary and commissions, gender issues can be raised both by Parliamentarians and by government officials. At this stage, usually attention of the media, different stakeholders and the public is higher on budget issues. The parliament, both Parliamentarians and the administrative support institutions within the parliament such as a budget office, can highlight the importance of GRB. They can provide information to media and the public about gender issues related to budgets and by inviting contributions from gender equality advocates. The parliament can formally or informally consult with civil society and academia on gender equality issues and priorities in the budget. Outside stakeholders, especially CSOs and academia, can support and consult the parliament on gender issues and provide the parliament with background studies, policy briefs, gender impact assessments, material and other information on gender aspects of the budget. This stage also offers possibilities for civil society, women's groups, budget groups etc. to lobby for increased attention on gender issues in the budget. Also, civil society groups and academia can present alternative, gender responsive budgets as advocacy documents.

3.2.1. Key Documents and Tools in the Budget Presentation and Approval Stage

In Uganda, original impulses for GRB came from Parliament, especially the women's caucus and individual Parliamentarians devoted to promoting gender equality. Thus, the potential contributions of Parliament to promote GRB has received a lot of attention by advocates promoting GRB in Uganda.

3.2.1.1. Budget Speech

As the budget speech presents and explains the draft budget submitted and is the first public presentation, a strong commitment to GRB should be reflected in the budget speech. Therefore, an

analysis of the integration of gender or GRB in past budget speeches is of interest. An Audit Report by the Ministry of Finance, Planning and Economic Development itself in 2012 reveals that:

“Also in [...] major publications of the Ministry such as the Budget Speech, Government Outlays Analysis, Public Expenditure and Development Results (FY 2008/2009), gender mainstreaming is never out-rightly alluded to. The documents remain gender neutral or gender blind at other times, using no sex or gender disaggregated data or assessing the implications of programmes on women and men (...).” (Ministry of Finance, Planning and Economic Development 2012a:27).

Also in the latest available budget speech from 2013 neither women nor gender equality came up as important issues. The term gender itself was only mentioned one time when the activities of the education sector were presented. It states in the budget speech “Bridge the gender gap in access to education by creating girl friendly school environment such as separate sanitary facilities, and non-tolerance to sexual harassment among others.” (Republic of Uganda 2013a:26). The analysis shows that the Minister of Finance in Uganda, Maria Kiwanuka, has not incorporated a specific focus on gender equity in her budget speech. Despite the important role the budget speech could have to highlight government focus on GRB and gender equality, this issues remain silent except gender (in)equalities mentioned in the education sector.

3.2.1.2. Parliamentarian Budget Office

The Parliamentary Budget Office plays an important role when it comes to promoting gender and GRB in Uganda. In general, its task is to support parliamentarians to scrutinize the budget. It provides analytical information and feedback to the committees. It also provides the Parliament with issue papers, including questions, on sector budget submissions which guide members of the ministries during budget discussions. Staff of the budget office is tasked to include a gender perspective in their analytical work. Questions prepared also include questions on the gender responsiveness of the budget and focus on how gender issues have been integrated in the budget submissions or if not why they have not been integrated (male respondent at PBO, interviewed in October 2013). Many members of parliament usually do not appreciate gender and also lack information on important gender issues. This is why support of the PBO on GRB and gender issues is crucial to provide them with basic information and knowledge. PBO is to mainstreaming gender in the budget and understands its role as an advocate for GRB (female respondent at PBO, interviewed in October 2013). Thus, the PBO plays a crucial role in strengthening the focus on gender issues in the budget during budget deliberations.

A female respondent from MoFPED has explained during an interview in October 2013 that a new mechanism will be introduced for the next financial year 2014/15 in the Parliament’s budgetary procedure. This new mechanism will require that budget statements provided by each ministry, department and local government on the district level need to include information on gender equality implications, including gender issues, a gender objective and the expected outputs. Information will have to be provided on how much of the budget is needed to realize the outputs. Screening of compliance with this requirement will be supported by the budget information programme. Thus, it is planned that each budget statement includes one paragraph with the relevant information. The parliament is planning to introduce Gender Equity Certificates for all ministries, local governments, agencies etc. This means that every statement will be under scrutiny and certificates will be generated from the information provided by the different government organs on the gender responsiveness of their planned budgets. Gender Equity Certificates could promote the

substantial integration of gender, by inducing agencies to think about gender equality objective and respective activities and financial resources needed for implementation, and about necessary monitoring and auditing mechanisms (female respondent at the MoFPED, interviewed in October 2013). It is planned that this new mechanism of Gender Equity Certificates will enhance the binding character for gender responsive budget and planning.

3.2.2. Participation in the Budget Presentation and Approval Stage

3.2.2.1. FOWODE and CSBAG

In Uganda, the civil society is actively involved in GRB work at budget approval stage. CSOs, above all FOWODE, provide briefings on gender equality issues and impacts of budgets to Parliamentarians, present alternative budgets and carry out advocacy activities with the Parliament and work in close cooperation with the Budget Office in Parliament. Civil society groups joint their efforts in budget work by creating the Civil Society Budget Advocacy Group (CSBAG). CSBAG “is a loose coalition of Civil Society Organizations at both national and district levels that was formed in 2004 with Uganda Debt Network (UDN), Uganda National NGO Forum, Forum for Women in Democracy (FOWODE) and Oxfam GB in Uganda to advocate for pro-poor and gender sensitive budgets in Uganda to advocate for local and national budgets that address the needs of the poor women and men with the aim of lifting them out of poverty” (Civil Society Budget Advocacy Group 2012a).

FOWODE and CSBAG not only provide briefings on the impact of gender equality on budgets but also develop alternative gender budget proposals submitted to Parliament and used for advocacy purposes (Civil Society Advocacy Group 2012b). These CSO’s contributions could be picked up in official budgets. However a female employee at the MoFPED easily dismissed many of these activities as being only done “post mortem”, which means after the budget has already been approved or is already in the phase of implementation (female respondent at the MoFPED, interviewed in October 2013). This argument seems to narrow minded, as contributions that are too late for the current budget year could constitute inputs and relevant information for the next financial year.

CSBAG also provides the government with budget position papers on the different sectors. These position papers provide analyses of the budget, highlight challenges from CSO perspective, including gender equality issues and provide recommendations concerning the most pressing gender issues. They also reflect discrepancies between the budget call circular and the annual budgets with regard to gender and equity budgeting. One recommendation by CSBAG states for example: “The Ministry needs to adhere to the budget call circular directive on gender and equity budgeting [is adhered to] by all sectors in their plans, policies and budgets. There is also a need to introduce the certificate of gender and equity clearly showing that it becomes a basis for sector budget approval.” (CSBAG 2013:11).

By its various activities to advocate and lobby for GRB, FOWODE has significantly increased CSO participation at the stage of budget approval. Their checklist “Gender Budget Checklist for Parliament on National Budget Framework Paper” also contributed to highlighting the importance of GRB. FOWODE has been conducting gender analyses on ministerial policy statements, budgets and Budget Framework Papers every year with the aim to increase compliance with the Budget Call Circular on the integration of gender and equity issues and increase the space for CSO participation. For example, in June 2010 an assessment of 12 sector ministerial policy statements and budgets for the

FY 2010/2011 was undertaken to ensure the compliance with the Budget Call Circular stipulations on gender and equity budgeting (FOWODE 2011:1f). Every year, FOWODE analyses or gives short statements on the budget speech, it analysis local government budgets, develops together with the political leaders and technocrats District Gender Aware Budget Plans (see FOWODE 2008b, 2008c).

FOWODE is the driving force and the main advocate for promoting GRB in Uganda, as such it is active at all stages of the budget process, but approval stage has received particular attention which also is significant in international comparison.

3.2.2.2. Representation of women and men in government and legislature and female participation in formal budget processes

Participation of women in the budget process at the national and the local level is not only a crucial entry point for gender issues to be integrated into the budget but also women are empowered through access to political decision making.

In Uganda at the local government level, there is an obligatory quota of 30% for female councillors in local councils. The share of female councillors is often above the 30%. This goes also in line with the findings of FOWODE (2009b) that show that the percentage of female representation in politics is at 46,8% for district council councillors and even higher at sub county level with 67,1% in 2009 (Ibid.:8). At national level, the share of female members of parliament was 27,6% in 2009 and increased to 29,8% in 2011 (Uganda n.d.). The representation of women is also of importance for the inclusion of women's perspectives and priorities in budget processes. The Chairman of the local government in Kabale LCV explained that women in the council often push for women interests in the budget: "They push for having budgetary allocation for the provision of maternal services at every health center and this has been done." (Chairman of LCV in Kabale, interviewed in October 2013). A female member of the council stated that "in the current budget we managed to incorporate a number of projects in the budget, these include: renovation of Kyogo health Center III, construction of placenta pits, construction of the bridget at Kyogo health Center III and also advocacy for increased funding of women's and youth days activities." (Female member of council, interviewed in October 2013). Higher female representation at the councils has an effect on the integration of gender issues in the budget itself and constitutes an entry point for gender issues in the budget process. Increased representation of women is not guaranteed because women do not necessarily speak for women, but women's presence in the government at the different levels still increases the chances that women's issues are heard.

In summary, this chapter highlights that there exist many entry points for integrating GRB and gender issues into the annual budget approval stage, but reality is disillusioning in the sense that even though there is high commitment to GRB, evidence of full integration is limited. The analysis of the budget speeches of the last few years highlights that gender is only mentioned selectively with regard to education but is not highlighted as a key issue by the Finance Minister. This sends the wrong message to the legislature and other agencies. However, the Parliamentarian Budget Office as well as different CSOs, especially CS-BAG and FOWODE do strongly advocate for GRB and together with selected Parliamentarians are the main drivers for GRB at the stage of budget approval.

3.3. Implementation and Execution of the Annual Budget

The stage of budget implementation and execution is the fiscal year and involves the implementation of policies and approved budgets. At this stage GRB integration refers to the question of how gender responsive policies' implementation are, e.g. in form of services, transfers and investments, and public spending.

Entry points and opportunities for gender and GRB are linked to policy implementation and budget execution. In principle, GRB can be implemented by carrying out GRB analyses of government activities, including a focus on budgets. There is a vast range of analytical methods, involving quantitative and qualitative elements. A tool in this context is the availability of gender disaggregated data and of data on specific gender issues, such as the distribution of paid and unpaid work. Based on the findings of the analysis, implementation of gender responsive objectives and indicators as well as activities is important in this stage. Implementation of public services, transfers and investments will be greatly enhanced if a focus on female and male beneficiaries and on contributions to enhance gender equality is included. Also, reporting systems during implementation can be complemented by gender responsive reporting components, especially also reporting in the context of authorizing the release of the next tranche of money. Here all government institutions and agencies involved in policy implementation as well as the Ministry or Department responsible for budget execution, have important roles to play. Outside government actors, especially CSOs, can have an important role in providing information and inputs in how to make policy implementation more gender responsive, but also in monitoring policy implementation.

3.3.1. Key Documents and Tools in the Budget Implementation and Execution Stage

In Uganda, Gender and Equity Analysis is intended to provide important information when identifying priorities and challenges in the respective sectors. The findings of the analysis can be used for the preparation and formulation of sectoral Budget Framework Papers and are therefore one opportunity or tool to integrate gender in the budget process and to implement GRB. In 2012, different sectors have prepared sector gender assessments with the main objective "to establish the status of gender and equity budgeting" (Ministry of Finance, Planning and Economic Development 2012b:5) within the respective sectors. According to the available information, the following sectors that participated in the assessment are: the energy and mineral development sector, the agricultural sector, the health sector, the justice law and order sector, as well as the water and sanitation sector (Ministry of Finance, Planning and Economic Development 2012b-f). An assessment in the education sector has also been carried out, but has never been finalized and is therefore not available to the public. These assessments provide information on the level of gender mainstreaming in the sectoral strategic plans, identify gaps in gender and equity budgeting between planning and budgeting and some of them also include recommendation for the enhancement and capacity building of the desk officers in the respective sectors and for the participation in sector working group dialogue on the established gaps. One critical point here is that some sectors that are important have never really been a focus of analysis or have never been assessed. One of these important sectors is the security sector where gender plays a crucial role (female respondent from MoFPED, interviewed October 2013).

The gender and equity analysis provide a good basis to understand the status of gender and equity budgeting and are also able to inform budget and planning officers on the challenges and the priorities in respective sectors. However, these analyses and assessments are punctual themselves as only a few sectors were selected and analysed.

So far, there is no evidence that policy and budget implementation is carried out in a way to include systematically gender perspectives, rather very selected women's issues are taken up when enough lobbying and advocacy work is ongoing (e.g. provision of mama-kids, building of placenta bids).

3.3.2. Participation in the Budget Implementation and Execution Stage

There are manifold activities of CSOs at budget implementation stage. CSOs provide a series of gender analyses of sectors in order to highlight challenges in implementation from a gender perspective, and carry out many forms of advocacy and lobbying for more gender responsiveness in service delivery.

One important possibility for enhanced participation during the stage of budget implementation and execution has been created by FOWODE at the local level: so-called Village Budget Clubs (VBCs) have been established at the lower local government level, namely the village or parish level. FOWODE is facilitating the formation of Village Budget Clubs as a local monitoring tool for government programmes and public expenditures. These clubs "monitor how public resources are allocated and utilized, and whether they benefit the poor women and men in their community" (FOWODE 2013:7).

Village Budget Clubs are an important forum for villagers to monitor the use of public financial resources and to hold local governments accountable. Villagers, both male and female, e.g. in Kabale with a share of 40% men and 60% women (female respondent at FOWODE in Kabale, interviewed in October 2013), come together in a group which aims to identify the basic requirements for governments in terms of policy delivery in key sectors, e.g. health, education and agriculture. Based on this, the VBC monitors whether the government delivers according to the development plans, standards and budgets available. Also, the VBCs identify important issues in their village, including a particular focus on the needs and priorities of women and girls, put them forward to the local government and advocate for its implementation. Thus, the "VBCs act as a pressure group that provides space for community members especially women to develop agendas for influencing the local government process (...) and plan, organize and mobilise[d] other community members to demand for effective implementation of government programmes in their localities" (ibid.). According to the FOWODE employee, the VBCs use the government standard monitoring tools to monitor the implementation of government activities and they have also developed feedback forms for duty bearers. Furthermore, using these methods, she stated, the VBCs have been able to identify issues such as incomplete mama kits or the lack of prioritization of indigenous crops by the government programmes. The FOWODE information reports that the interventions of the VBCs have brought real life change in the livelihood of females. Women now can talk on behalf of girls and advocate for girl child education, maternal health, safe water and general conditions of health units (female respondent CSO Kabale, interviewed in October 2013). It is important to note that when we talk about needs and interests, one has to distinguish between basic and strategic interests and we think that strategic interests are necessary for substantial equality.

VBC are an effective instrument to empower women and men, to give them space to formulate and discuss their needs and interests as well as to monitor the implementation of the annual local budget. However, at the moment, the VBCs only function in Kabale and Kibuku (FOWODE 2013:9) and it would be desirable that the project is scaled up as it is an effective mechanisms to both activate local communities and to ensure more effective implementation and use of resources as well as prevent corruption and mis-use of public funds.

In summary, challenges remain high, especially as regards a full integration of gender perspectives in policy implementation and budget execution as well as in monitoring. However, selected activities are ongoing. Especially the VBCs provide an important mechanism at the local level to hold the local governments accountable and to have their voices heard. What remains to be done is to scale up these activities to replicate this role model throughout the nation.

3.4. Audit and Evaluation of the Annual Budget

The stage of budget audit and evaluation involved the auditing of fiscal performance and evaluation of policy implementation, often this is complemented by performance monitoring and evaluation of results and outcomes. Reports of these activities, such as audit and performance reports, are usually submitted to the legislature for approval. Also the evaluation of the results and the outcomes needs to be undertaken and annual reports need to be presented to the legislature in the context of formal performance reporting (Klatzer 2012:3f, Hadžiahmetović et al. 2013:156).

While gender responsive fiscal auditing could involve a special focus on how and to what degree expenditures meet the needs of women with a focus on gender equality, the monitoring and evaluation (M&E) of policy implementation offer entry points for M&E of gender equality results and achievements. Respective tools are available; especially gender sensitive audit mechanism and evaluation procedures do exist. Furthermore, when the reports are presented to the parliament, debates on audit and performance reports could put a focus on gender equality impacts.

Thus, the integration of gender perspectives into the budget audit and evaluation stage constitutes important opportunities to highlight the achievements and challenges in terms of results.

3.4.1. Key Documents and Tools in the Budget Audit and Evaluation Stage

In Uganda, our research could not identify audit or evaluation mechanisms that are directed towards gender budgeting. A female respondent at the MoFPED stated that it would be easy to have gender responsive monitoring of the budget. According to her, the Office of the Prime Minister would be the right institution to undertake the monitoring as it is already doing the performance based monitoring and it would be easy to build in gender in this mechanism (female respondent at the MoFPED October 2013). But currently gender is not substantially integrated public monitoring mechanism.

Gender sensitive monitoring tools rely on sex-disaggregated data and on the definition of gender responsive objectives and indicators. As regards the latter, findings of the planning stage have highlighted that such gender responsive indicators are not systematically included in planning documents in Uganda (see chapter 3.1). As regards sex-disaggregated data, a lot of progress has already been made. In 2013-2014, the Uganda Bureau of Statistics (UBOS) is collaborating with the OECD in a two-year project, called "Tackling the underlying drivers of gender inequality in Uganda and Eastern Africa". In the context of this project a specially designed household survey is implemented to collect indicators that relate to gender inequality and that have not been considered in previous surveys (Nalwadda; Budlender 2013:6). This project and the resulting indicators could constitute an enhanced basis for substantive and gender responsive monitoring tools and mechanisms.

Up to date, gender responsive monitoring remains a challenge in Uganda; even though it would be easy to integrate it in existing performance based monitoring mechanisms

3.4.1.1. Penalty- Reward System

The government of Uganda has introduced through a Local Government Development Programme a reward-penalty mechanism by which local governments' efforts in regard to gender mainstreaming are evaluated. In this context, the Ministry of Local Government (MoLG) developed an "Assessment Manual of Minimum Conditions and Performance Measures for Local Governments" (MoLG 2012) which also includes explanation of the GRB component of it.

The penalty-reward system is incorporated into the assessment mechanism for the Local Development Grant. It is this Grant that "provides incentives for local government performance in the form of financial rewards and penalties" (Social Development Direct; OPM (2008:17) and gender equality is one out of 19 assessment parameters (ibid. 18). The performance measures regarding gender equality have a core set of 8 indicators. The 8 indicators include capacity building and gender awareness as well as financing for gender issues etc. (Ministry of Local Government 2012: 30). The evidence whether indicators have been met is collected from different information sources, followed by an assessment and scoring procedure. (ibid.)

The 8 indicators are scored with either 1 or 2 points (ibid. 31). If local governments score 7 and higher out of a maximum of 10 points, they will be rewarded. At least 5 points need to be achieved "to remain static" and scores below 5 "deserve penalty" (ibid. 30). However, this system doesn't provide strong incentives and as it is implemented as a pilot project (female respondent in the MoFPED October 2013). Interviews with officers in charge highlighted that failure to include gender into their projects or programmes involved losing some money, e.g. in Kabarole it was reported that money was withheld. But the amount was rather small and thus did not really serve as an incentive for gender responsive policies. Also at the central level the different respondents contradicted each other. One stated that this mechanism is true for every district (female respondent in the MoGLSD, interviewed in October 2013) whereas the other reported that penalizing the districts for failing of implementation was only true for some district and has been implemented as a pilot project (ibid.).

A strengthened form of this penalty system could be an opportunity to hold the local governments accountable with regard to GRB and a similar mechanism could be worked out for the national level institutions as well.

In summary, as regards realization of opportunities or entry points for GRB in the audit and evaluation phase in Uganda there is no systematic mechanism being implemented. Respective tools still have to be adapted for Uganda. The existing penalty-reward system could be a starting point if strengthened adequately. Another important support could constitute the gender budget statements which are issued by the legislative. Nevertheless, the government of Uganda needs to take mechanisms for auditing and evaluation more seriously when trying to implement GRB fully and substantially.

4. Conclusion

The paper addresses the research question, how GRB is integrated in the budgetary process in Uganda. We analysed which possible entry points along the four stages of the budget cycle have been realized. The results confirm, as we have shown during the paper after each stage, that many entry points and opportunities for integrating gender and GRB in the budget process exist and are implemented, however, important gaps remain.

In terms of integrating GRB along the budget process, two dimensions have been analysed. On the one hand we looked at how the contents have been changed and how gender dimensions and GRB have been integrated in documents, tools and processes. On the other hand we have analysed how different actors and stakeholders advocating for gender responsive planning and budgeting processes – e.g. gender focal persons inside of the government or CSOs focusing on gender and women's issues – have been offered or have used opportunities for participation.

In Uganda, our findings show, that a series of planning documents, policies, guidelines and strategies relevant for budgeting, have been used as entry points for strengthening gender dimensions. Institutions, policies and strategies are in place such as the Ministry of Gender, Labour and Social Development, the Ugandan Gender Policy (2007), gender focal points in ministries as well as national development plans such as the National Development Plan which include and stress the importance of gender (Republic of Uganda 2010).

At a first glance it seems as though gender and GRB are well integrated into the multi-annual and annual budget process. However, our findings draw a more differentiated picture, especially when analysing whether and how the above mentioned policies and strategies have been implemented. What we find is, that the phenomenon of policy evaporation (IOB 2011:1) is prevalent. In spite of some integration of commitments to gender equality in key planning documents, and also the specification of gender inequality as a binding constraint for development, there is a lack of concretization in terms of concrete objectives, activities and indicators to measure progress. Above all, there is – except a few small and separate activities meeting women's needs – a large gap in budgeting for the realization of gender equality commitments. It remains unclear whether and how the planning documents really influence the budget.

Our research highlighted that in principle there is great potential and there are many diverse entry points for GRB in the budget process, but some of them are not used. In the budget preparation and formulation stage as well as in the budget presentation and approval stage, quite some key entry points for GRB are being realized in Uganda. This holds true for official approaches as well as for participation and GRB work from the side of CSOs. A key official instrument for the preparation stage is the budget call circular, which includes instructions to integrate GRB in the documents (agencies are required to mainstream gender and equity besides other cross-cutting issues such as age, HIV, the socio-economic status, the profession etc.). However, it seems that GRB is not really substantially implemented when it comes to the budget documents. It seems that the implementation is rather done in a superficial way that reminds more of lip services than of actual integration of GRB in the budget process, the budget and its implementation. This finding applies to the national as well as the local governmental levels. At the national level it is remarkable, that in spite of a lot of commitment to gender and equity budgeting from officials of the MoFPED, the Minister of Finance does not

include reference to its importance in her budget speech when presenting the draft budget to the Parliament.

Nevertheless, this does not mean that gender has no or no important role in the annual budget process. It has not yet been mainstreamed, integrated and fully implemented in the way in which existing strategies, development plans and policies suggest.

At the local government level for example GRB activities, activities to empower or strengthen women are being implemented only very partially. There are a few selected positive examples of attention to needs of women, such as the provision of Mama Kits³ or the construction of placenta pits⁴ but they are only punctual and without a consistent and comprehensive strategy. However, it is important to distinguish between the national and the local government level. The LG are able to identify, plan and budget for the special interests of women and men. It is of special relevance as it is in closer connection to the target group. Unfortunately, gender seems also as an add-on rather than being substantially integrated in the process and the budget also on the LG level. Often it seems as though the term gender is listed but without having thought about the implications it entails and what is really needed to integrate gender in the budget process and when it has positive effects on the women and girls as well as men and boys.

A distinct feature of GRB work in Uganda is the outstanding and longstanding role of civil society. Civil Society Organisations play a crucial role in GRB implementation and use many entry points and opportunities for working towards integrating gender perspectives and GRB in the budget process. It is remarkable that CSOs are present at all stages of the annual budget process and that they provide the government and stakeholders with informative and important contributions for all the four stages (i.e. budget statements, the alternative budget, capacity building, village budget clubs etc.). However research highlights that CSOs have very little opportunity to participate officially at the annual budget process. They rather have to create themselves the opportunities to advocate for GRB and influence the government to work towards GRB. As regards official opportunities for participation in the budget process, CSOs are invited are invited to participate at the different budget conferences, e.g. the regional budget workshops, but time is very limited for their contributions and now mechanisms for follow-up to ensure that their contributions are taken into account in budgeting. In the implementation stage, especially on the local level, CSOs make important contributions to monitoring policy and budget implementation in selected districts, where they established and support village budget clubs (VBCs). VBCs do have an important role to monitor policy implementation and to ask for accountability as they continuously check whether basic services are implemented according to the government's own standards. This can be highlighted as a best practice example to be replicated and scaled up in other regions and districts of Uganda.

Also, the Parliament and the Parliamentary Budget Office (PBO) play a crucial role in GRB implementation. The most influential and important CSO working on GRB in Uganda, FOWODE,

³ Mama Kits provide all necessary tools to women for a safe delivery. In Uganda, in order to be able to give birth in a hospital, women need to buy the necessary supplies otherwise you are not treated. This means that women often do not seek medical care when delivering a child which often leads to complications or in the extreme cases to death of the mother and/or the child (UNFPA n.d.).

⁴ Placenta Pits are necessary constructions for women to deliver at health facilities. Field research has shown that women fail to go to a health center because there are often no adequate possibilities for disposal of the placenta. The placenta is believed of being of high importance for the Ugandan women. This is why pits to dispose the placenta are necessary.

emerged from the Women's Caucus in the Parliament. Its work with the PBO has resulted in the PBO playing a strong role in reviewing draft budgets from a gender perspective and pushing ministries to include more gender aspects in the process of parliamentary scrutiny of draft budgets. Some promising plans from the Ministry of Finance Planning and Economic Development (MoFPED) are in the pipeline, especially the gender certificate to be awarded to agencies and districts that have gender responsive budgets and a budget statement including gender equality objectives. This could be a crucial step in the direction that gender is not only an add-on but is mainstreamed in the budget process and budget itself.

This article shows which entry points and opportunities for GRB been used and where gaps are. We understand GRB as an instrument for the realization of substantial equality and meeting the strategic needs and interests of women, girls, men and boys. This leads to the next step and the question which impact GRB has on the lives of women, men, girls and boys in Uganda. More research needs to be done in this field, especially a comprehensive assessment framework needs to be developed to capture what transformations have taken place and what difference GRB has made in Uganda for the people.

5. References

Budlender, Debbie; Elson, Diane; Hewitt, Guy and Mukhopadhyay, Tanni (2002): Gender Budgets Make Cents. Understanding gender responsive budgets. Gender Affairs Department. London, United Kingdom. Retrieved in December 2013 from http://www.gender-budgets.org/index.php?option=com_joomdoc&view=documents&path=suggested-readings/gender-budgets-makes-cents-understanding-gender-responsive-budgets&Itemid=587

Civil Society Budget Advocacy Group (CSBAG), (2010). Civil Society Position on the 2010/11- 2014/15 Budget Framework Paper. A paper presented during the CS Pre-Budget Dialogue on Friday 21st May, 2010

Civil Society Budget Advocacy Group (CSBAG), (2011): Civil Society Alternative Proposals on the National Budget Framework Paper FY 2011/12-2015/16. Retrieved in December 2013 from <http://www.fowode.org/publications/Civil%20Society%20Alternative%20Proposals.pdf>

Civil Society Budget Advocacy Group (2012a): Retrieved in April 2014 from <http://www.csbag.org/about.html>

Civil Society Budget Advocacy Group (2012b): Retrieved in April 2014 from <http://www.csbag.org/alternative-budgets.html>

Civil Society Budget Advocacy Group (2013): Position Paper on Education Financial Year 2013/14. Ntinda, Uganda. Retrieved in November 2013 from http://www.csbag.org/docs/CSBAG_position_paper_on_education_2013.pdf

De Renzio Paolo; Azeem Vitus; Ramkumar Vivek (2006): BUDGET MONITORING AS AN ADVOCACY TOOL. Uganda Debt Network Case study prepared for the research project. Lessons from Civil Society Budget Analysis and Advocacy Initiatives. Retrieved in January 2013 from <http://internationalbudget.org/wp-content/uploads/Budget-Monitoring-as-an-Advocacy-Tool-Uganda-Debt-Network-Full-Paper-English.pdf>

FOWODE (2003a): Uganda Health Sector Gender Budget Analysis 2001/2002. What Is the Health Situation in Uganda? Volume 2. Retrieved February 2007 from http://www.idrc.ca/uploads/userS/11271466651FOWODE_Health_Sector_Gender_Budget_Analysis.pdf

FOWODE (2003b): Uganda Finance Sector Gender Budget Analysis 2001/2002. The Goal is Poverty Eradication. Volume 3. Retrieved in February 2007 from http://www.idrc.ca/uploads/userS/11153225441FOWODE_Financial_Sector.pdf

FOWODE (2005): Financing Gender Equality in Government Sector Budgets: Civil Society Paper on the Ministerial Policy Statements and Budgets of Agricultural, Education, Health, Water and Justice, Law and order Sectors for Fiscal Year 2008/09.

FOWODE (2007): A Gender and Equity Audit of 2007/08-2009/10 Budget Framework Papers.

FOWODE (2008a): Just Budgets Uganda; Increasing Accountability and Aid Effectiveness through Gender Responsive Budgeting; Forum for Women in Democracy in Uganda.

FOWODE (2008b): Pallisa District Gender Aware Budget Plan (GABP). FY 2008/09

FOWODE (2008c): Kibaale District Gender Aware Budget Plan (GABP). FY 2008/09

FOWODE (2009a): Prioritizing Gender in the National Development Plan (NDP)

FOWODE (2009b): Where is the Money for Women? A snapshot Gender Analysis of the FY 2009/10 Budget Speech.

FOWODE (2010a): A Gender Budget Analysis of Safe Motherhood Programme (s) in the Ministry of Health, Uganda; Forum for Women in Democracy-Uganda

FOWODE (2010b): Financing Gender Equality. Assessing sector compliance to the Gender Directive in the Budget Call Circular. Forum for Women in Democracy (FOWODE)

FOWODE (2011a): Gender Budget Checklist for Parliament on National Budget Framework Paper. Prepared by Forum for Women in Democracy April 2011.

FOWODE (2013): Experiences of VBCs on the Follow the Money Campaign. A Case of Kabale and Kibuku Districts. Draft. Research conducted by Daniel Lukwago

FOWODE (n.d.): An Assessment of NDP Implementation: A Gender Perspective.

Hadžiahmetović, Azra; Đuric-Kuzmanović, Tatjana; Elizabeth M., Klatzer; Risteska, Marija (2013): Gender responsive budgeting. Textbook for Universities. Publishing & Booktrading Company „UNIVERSITY PRESS – MAGISTRAT EDITIONS“ Sarajevo

Ingvarsson, Nils (2008): Budget Process and financing instruments in Uganda. Towards increased financing for the implementation of the United Nations Convention to Combat Desertification. The Global Mechanism. Retrieved in January 2013 from <http://www.google.at/url?sa=t&rct=j&q=&esrc=s&source=web&cd=1&ved=0CDYQFjAA&url=http%3A%2F%2Fwww.global-mechanism.org%2Fen%2Fgm-publications%2Fgm-publications%2Fbudget-processes-and-financing-instruments-in-uganda%2Fdownload&ei=Ewb9UJDNN4TAhAewj4G4Bg&usg=AFQjCNFjlzNgzk-32NR2RkLy8NyP9YnA1Q&bvm=bv.41248874,d.ZG4>

Institute of Development, Policy and Management (IOB) (2011b): The Paris Declaration and the Accra Agenda for Action through a Gender Lens, The Aid Architecture Debate: Beyond Busan, Policy Brief 3, March 2011, Brüssel.

Klatzer, Elisabeth (2012): Integrating GRB in the budget cycle: Stages of the budget cycle and potential GRB entry points, mimeo, Vienna.

Local Government Budget Committee (n.d.): General Guide to the Local Government Budget Process for District & LLG Councillors, NGOs, CBOs & Civil Society. Retrieved in March 2013 from <http://www.lgfc.go.ug/docs/general.pdf>

Magona, Ishmael M (2005): Presentation on Policy, Budgeting and Oversight: The Role of the Legislature in Uganda. Ministry of Finance, Planning and Economic Development. Retrieved in

December 2012 from <http://www.cabri-sbo.org/en/annual-seminars/2nd-annual-seminar/seminar-presentations>

Magtolis Briones, Leonor; O. Valdez, Gwendolyn (2002): Institutionalizing Gender Responsive Budgeting in the Philippines: The Beginning. Retrieved in February 2013 from http://www.gender-budgets.org/index.php?option=com_joomdoc&view=documents&path=resources/by-region-country/asia-documents/philippines/institutionalizing-gender-responsive-budgeting-in-the-philippines-the-beginning&Itemid=543

Ministry of Finance (n.d.): Retrieved in November 2013 from http://www.finance.go.ug/index.php?option=com_content&view=article&id=18&Itemid=71

Ministry of Finance, Planning and Economic Development (2012a): Gender Audit Report. 1-27 February 2012.

Ministry of Finance, Planning and Economic Development; Ssebagala, Alex (2012b): Gender Assessment for the Energy and Mineral Development Sector. Final Report. Ministry of Finance, Planning and Economic Development. Kampala

Ministry of Finance, Planning and Economic Development; Othieno, Mark Edward (2012c): Gender and Equity Assessment Report for the Agriculture Sector. Ministry of Finance, Planning and Economic Development. Kampala

Ministry of Finance, Planning and Economic Development; Taki, Samuel (2012d): Report on Gender and Equity Assessment of Water and Sanitation Sub-Sector. Consultant

Ministry of Finance, Planning and Economic Development; Mugisha, Jolly (2012e): Gender and Equity Assessment Report for the Justice Law and Order Sector.

Ministry of Finance, Planning and Economic Development; Tumwesigye, Eric (2012f): Gender and Equity Mainstreaming in the Health Sector: Assessment Report.

Ministry of Finance, Planning and Economic Development (MoFPED) (2008): Poverty Monitoring and Analysis Unit: Gender Inequality in Education; Briefing Paper

Ministry of Finance, Planning and Economic Development (2009a): The Contributions of Reduced Gender Inequality to GDP Growth Prospects in Uganda: A synthesis of an econometric analysis Study and a Participatory Investigation.

Ministry of Finance, Planning and Economic Development (2009b): A guide to the Budget process. Ensuring that Uganda's national budget reflects the views and priorities of citizens.

Ministry of Gender, Labour and Social Development (2007): The Uganda Gender Policy. Retrieved in November 2013 at <http://www.mglsd.go.ug/wp-content/uploads/2013/07/policies/Uganda-Gender-Policy.pdf>

Ministry of Local Government (n.d.): Retrieved in December 2013 from <http://www.molg.go.ug/>

Ministry of Women and Child Development. Government of India (2007): Gender Budgeting Handbook for Government of India Ministries and Departments. Retrieved in February 2013 from <http://wcd.nic.in/gbhb/Link%20hand%20pdf/Gender%20Budgeting%20Hand%20Book.pdf>

Moon Samuel (2012): Uganda: the Parliamentary Budget Office. Country Learning Notes. Retrieved in March 2013 from <http://www.budgetstrengthening.org/storage/country-learning-notes/UGANDA%20-%20Parliamentary%20Budget%20Office.pdf>

Nalwadda, Rose; Budlender, Debbie (2013): Uganda Social Institutions and Gender Index Background Paper. Final Draft October 2013

National Planning Authority (n.d.): Retrieved in Devember 2013 from <http://npa.ug/development-plans/local-government-plans/>

National Planning Authority (2010): National Development Plan (2010/11-2014/15). Republic of Uganda Kampala,

National Planning Authority (2013): Uganda Vision 2040. Accelerating Uganda's Socioeconomic Transformation. Retrieved in March 2013 from <http://npa.ug/docs/Visionzerodraft.pdf>

Nordheim-Larsen C. (2008): Budget process and financing instruments in Uganda; Towards increased financing for the Implementation of the United Nations Conventions to Combat Desertification; The Global Mechanism of the UNCCD.

Parliamentary Centre (Africa Programme) (2010:):THE BUDGET PROCESS IN AFRICA A COMPARATIVE STUDY OF SEVEN COUNTRIES. Retrieved in January 2013 from http://www.parlcent.org/en/wp-content/uploads/2011/04/research_and_reports/The_Budget_Process_in_Africa_2010_EN.pdf

Republic of Uganda (2013a): BUDGET SPEECH. Financial Year 2013/14. Theme: The Journey Continues: Towards Socio-Economic Transformation for Uganda. Delivered at the meeting of the third session of the 9th Parliament of Uganda on Thursday, 13th of June, 2013. By Honourable Maria Kiwanuka Minister of Finance, Planning and Economic Development. Retrieved in November 2013 at <http://de.scribd.com/doc/149485881/Uganda-Budget-2013-A>

Republic of Uganda (2013b): First Budget Call Circular on Preparation of the Budget Framework Papers and Preliminary Budget Estimates for the FY 2014/15

Republic of Uganda (2012a): Second Budget Call Circular on: Preparation of Detailed Budget Estimates for the Financial Year 2013/14.

Republic of Uganda (2011): Draft National Guidelines for Development Planning in Local Government. National Planning Authority

Republic of Uganda (2011b): Mayuge District Local Government. Five Year Development Plan. (2010/2011 – 2014/2015). Downloaded January 2014 from <http://npa.ug/development-plans/local-government-plans/central-region/>

Republic of Uganda (2010): National Development Plan [2010/11 – 2014/15]. National Planning Authority P. O. Box 21434, Kampala. Retrieved in December 2013 from <http://www.imf.org/external/pubs/ft/scr/2010/cr10141.pdf>

Republic of Uganda (2010b): Kayunga District Local Government. 3-Year District Development Plan 2010/2011 -2012/2013. Naava Fatuma District Planner. Kayunga District LG Downloaded January 2014 from <http://npa.ug/development-plans/local-government-plans/central-region/>

Republic of Uganda (2005): Gender Budgeting guidelines and Analytical Tools for Lower Local Governments. Ministry of Gender, Labour and Social Development/ Ministry of Local Government. Downloaded April 2014 from http://www.google.at/url?sa=t&rct=j&q=&esrc=s&source=web&cd=1&ved=0CDYQFjAA&url=http%3A%2F%2Fwww.gender-budgets.org%2Findex.php%3Foption%3Dcom_joomdoc%26task%3Ddocument.download%26path%3Dresources%2Fby-region-country%2Fafrika-documents%2Fuganda%2Fgender-budgeting-guidelines-and-analytical-tools-at-local-level-in-uganda%26Itemid%3D540&ei=uytWU7iXH4bLtQbsvICQCQ&usq=AFQjCNH-v-IkunTDIReewlqR5_eiUR7NAw&sig2=G1jpiP9Ugv8CQMDfDmsHIA&bvm=bv.65177938,d.Yms

Republic of Uganda (2004): The Uganda Budget 2003/04. A Citizen's Guide. Accessed in November 2013 at <http://www.docstoc.com/docs/4116056/The-Uganda-Budget-A-Citizen-s-Guide-What-is>

Republic of Uganda (2001): the Budget Act. Uganda, Kampala

Richter, Daniela; Stocker-Waldhuber, Cornelia (2008): Gender Budgeting. Gendergerechte Budgetierung in Luwero und Kiboga, Uganda. Vienna Institute for International Dialogue and Cooperation. Wien. Retrieved in December 2013 from <http://www.vidc.org/index.php?id=776%2Fview.php%3Fdir%3D&L=1>

Schiavo-Campo Salvatore (2007): Budget Preparation and Approval. In: Shah, Anwar (2007): Public Sector governance and accountability series budgeting and budgetary institutions. The World Bank. Washington, D.C. (pages 235-278) Retrieved in February 2013 from <http://siteresources.worldbank.org/PSGLP/Resources/BudgetingandBudgetaryInstitutions.pdf>

Sharp, Rhonda (2003): Budgeting for Equity. Gender budget initiatives within a framework of performance oriented budgeting. UNIFEM, New York. Retrieved in November 2013 from http://www.unicef.org/socialpolicy/index_48742.html

Tordy, Joanne (2008): Die geballte Faust in der Hosentasche- politische Partizipation am Beispiel Luwero Town Council, Uganda. Universität Wien. Diplomarbeit. Retrieved in November 2013 from <http://othes.univie.ac.at/2118/>

Uganda Debt Network (2006): How pro-poor are local government budgets in Uganda? A review of Kampala City Council and Rakai Local Government Budgets. FY 2005/06. Review Report No 8. Kampala. Retrieved in January 2013 from <http://www.udn.or.ug/pdf/PolicyPapers/UDN%20Pro-poor%20Budgeting.pdf>

Uganda (n.d): 18 February 2011 Parliamentary Election. Pdf accessed in April 2014 from <http://africanelections.tripod.com/ug2011parliamentary.pdf>

UNFPA Uganda (n.d.): Retrieved in April 2014 from http://countryoffice.unfpa.org/uganda/2012/10/16/5730/the_mama_kit_innovator

UN Women (2012): Gender Responsive Budgeting. Retrieved in April 2014 from <http://www.gender-budgets.org/>

UN Women (n.d.): United Nations Entity for Gender Equality and the Empowerment of Women. Retrieved in April 2014 from <http://www.un.org/womenwatch/osagi/conceptsanddefinitions.htm> accessed in April 2014.