THE GENESIS:
GENDER RESPONSIVE BUDGETING IN UGANDA

FOWODE'S STORY
VISION
VOICES
ACTION
For two decades since 1998, Forum for Women in Democracy (FOWODE) has been at the forefront of efforts to establish gender responsive budgeting (GRB) in Uganda. This challenging but immensely rewarding journey started with a pilot research project at the national level for three sector budgets and policies for Agriculture, Animal Industry and Fisheries, Education, and Health.

FOWODE’s decision to start GRB activities in Uganda was based on a 1997 resolution reached by a Special Interest Group (SIG) Caucus meeting in the Parliament of Uganda in August 1997. In 2004/5 the Uganda Government officially named GRB as gender and equity budgeting (GEB) in the Budget Call Circular to all public budgeting and accounting officers.

From the onset, FOWODE was mindful that GRB activities necessitated a partnership strategy that would aggregate the efforts of several actors. These crucial actors included civil society especially women’s organisations, researchers, government technical staff from the central and local governments, the media, grassroots communities and donors.

Multi-level alliances were built strategically at the global, national, and community level to support a multi-pronged strategy whose results have been widely recognized in varied spaces. GRB activities in Uganda have increased participation of more actors in the budgeting process and created a more transparent national budget albeit with challenges. These results have been acknowledged internationally.

To accurately document this compelling story, FOWODE commissioned a research in 2017 that led to this publication. Apart from tracing the roots of GRB in Uganda, the report explains strategies employed by FOWODE, the challenges faced, the successes registered, and discusses future prospects of GRB.

The institutionalisation of GRB through legislation provides the undying hope that GRB has a bright future in Uganda. However, concerns over repealing of the law poses threats to future efforts.

Therefore, as we celebrate our successes as FOWODE and the Women’s movement broadly, we are cautious of the challenges that still abound. Hence, we call on all actors to defend and build on the successes we have collectively scored.

I hope you enjoy this exciting GRB story in Uganda—a story about a big idea which has been nurtured over decades and continues to show promise.

Patricia Munabi – Babiha
EXECUTIVE DIRECTOR
Forum for Women in Democracy (FOWODE) appreciates the various people that contributed to this documentation including those interviewed.

We acknowledge the reviewers of the initial drafts including: FOWODE staff members at the head office in Kampala as well as an external set of reviewers: Dr. Henry Manyire, Ms. Margaret Kakande and Mr. Julius Mukunda who added tremendous value to the FOWODE GRB Story.

Special recognition goes to FOWODE Executive Director, Patricia Munabi Babiiha and the Gender and Economic Policy Programme Director, Dr. Patricia Bamanyaki for providing leadership that successfully steered the process.

The report was researched and written by Dr. Aramanzan Madanda assisted by Ms. Rukiya Makuma.

Last but not least we acknowledge our long term partner, UN Women, which provided funding for the publication of this report.
GENDER RESPONSIVE BUDGETING
THE FOWODE JOURNEY
CONTENTS

10/ BREAKING GROUND

16/ ON THE FRONTLINE
Leading Uganda’s GRB journey

26/ STRATEGIC ACTION
Partnerships and pathways

34/ TRIUMPHS
The Evidence

38/ RESILIENCE
Challenges of GRB in Uganda

41/ GOOD PRACTICE
Lessons for successful implementation

43/ THOUGHT LEADERSHIP
Prognosis for the present and future
# ACRONYMS

<table>
<thead>
<tr>
<th>ACRONYMS</th>
<th>Full Form</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACFODE:</td>
<td>Action for Development</td>
</tr>
<tr>
<td>APRM:</td>
<td>Africa Peer Review Mechanism</td>
</tr>
<tr>
<td>BCC:</td>
<td>Budget Call Circular</td>
</tr>
<tr>
<td>BFP:</td>
<td>Budget Framework Paper</td>
</tr>
<tr>
<td>BLD:</td>
<td>Building Local Democracy</td>
</tr>
<tr>
<td>BOU:</td>
<td>Bank of Uganda</td>
</tr>
<tr>
<td>CAO:</td>
<td>Chief Administrative Officer</td>
</tr>
<tr>
<td>CBS:</td>
<td>Community Based Services</td>
</tr>
<tr>
<td>CEEWA - U:</td>
<td>Council for Economic Empowerment of Women in Africa – Uganda Chapter</td>
</tr>
<tr>
<td>CGE:</td>
<td>Certificate of Gender and Equity</td>
</tr>
<tr>
<td>COMESA:</td>
<td>Common Market for Eastern and Southern Africa</td>
</tr>
<tr>
<td>CSBAG:</td>
<td>Civil Society Budget Advocacy Group</td>
</tr>
<tr>
<td>CSO:</td>
<td>Civil Society Organization</td>
</tr>
<tr>
<td>DANIDA:</td>
<td>Danish International Development Agency</td>
</tr>
<tr>
<td>DFID:</td>
<td>Department for International Development</td>
</tr>
<tr>
<td>EAC:</td>
<td>East African Community</td>
</tr>
<tr>
<td>EAGBN:</td>
<td>East Africa Gender Budget Network</td>
</tr>
<tr>
<td>EB:</td>
<td>Equity Budgeting</td>
</tr>
<tr>
<td>EOC:</td>
<td>Equal Opportunities Commission</td>
</tr>
<tr>
<td>EU:</td>
<td>European Union</td>
</tr>
<tr>
<td>FES:</td>
<td>Friedrich Ebert Stiftung</td>
</tr>
<tr>
<td>FOWODE:</td>
<td>Forum for Women in Democracy</td>
</tr>
<tr>
<td>FY:</td>
<td>Financial Year</td>
</tr>
<tr>
<td>GBC:</td>
<td>Gender Budget Coalition</td>
</tr>
<tr>
<td>GEB:</td>
<td>Gender and Equity Budgeting</td>
</tr>
<tr>
<td>GEDM:</td>
<td>Gender and Economic Decision-Making</td>
</tr>
<tr>
<td>GIZ:</td>
<td>Deutsche Gesellschaft für Internationale Zusammenarbeit</td>
</tr>
<tr>
<td>GRB:</td>
<td>Gender Responsive Budgeting</td>
</tr>
<tr>
<td>GSM:</td>
<td>Gender Sensitive Men</td>
</tr>
<tr>
<td>HIVOS:</td>
<td>Humanistic Institute for Cooperation with Developing Countries</td>
</tr>
<tr>
<td>IMF:</td>
<td>International Monetary Fund</td>
</tr>
<tr>
<td>MDAs:</td>
<td>Ministries, Departments and Agencies</td>
</tr>
<tr>
<td>MFPED:</td>
<td>Ministry of Finance, Planning and Economic Development</td>
</tr>
<tr>
<td>MGLSD:</td>
<td>Ministry of Gender, Labour and Social Development</td>
</tr>
<tr>
<td>MOA:</td>
<td>Ministry of Agriculture</td>
</tr>
<tr>
<td>MOES:</td>
<td>Ministry of Education and Sports</td>
</tr>
<tr>
<td>MOH:</td>
<td>Ministry of Health</td>
</tr>
<tr>
<td>MOLG:</td>
<td>Ministry of Local Government</td>
</tr>
<tr>
<td>MP:</td>
<td>Member of Parliament</td>
</tr>
<tr>
<td>MPS:</td>
<td>Ministerial Policy Statement</td>
</tr>
<tr>
<td>NAADS:</td>
<td>National Agricultural Advisory Services</td>
</tr>
<tr>
<td>NBFP:</td>
<td>National Budget Framework Paper</td>
</tr>
<tr>
<td>NDP:</td>
<td>National Development Plan</td>
</tr>
<tr>
<td>Acronym</td>
<td>Full Form</td>
</tr>
<tr>
<td>---------</td>
<td>-----------</td>
</tr>
<tr>
<td>PBC</td>
<td>Participatory Budget Club</td>
</tr>
<tr>
<td>PBO</td>
<td>Parliament Budget Office</td>
</tr>
<tr>
<td>PEAP</td>
<td>Poverty Eradication Action Plan</td>
</tr>
<tr>
<td>PFMA</td>
<td>Public Finance Management Act</td>
</tr>
<tr>
<td>PMA</td>
<td>Plan for Modernisation of Agriculture</td>
</tr>
<tr>
<td>PRCS</td>
<td>Poverty Reduction Credit Support</td>
</tr>
<tr>
<td>PWDs</td>
<td>People with Disabilities</td>
</tr>
<tr>
<td>SIG</td>
<td>Special Interest Group</td>
</tr>
<tr>
<td>SURGE</td>
<td>Support Uganda Response to Gender Equality</td>
</tr>
<tr>
<td>SWGS</td>
<td>School of Women and Gender Studies</td>
</tr>
<tr>
<td>UBOS</td>
<td>Uganda Bureau of Statistics</td>
</tr>
<tr>
<td>UDN</td>
<td>Uganda Debt Network</td>
</tr>
<tr>
<td>UK</td>
<td>United Kingdom</td>
</tr>
<tr>
<td>UN Women</td>
<td>United Nations Entity for Gender Equality and the Empowerment of Women</td>
</tr>
<tr>
<td>UN</td>
<td>United Nations</td>
</tr>
<tr>
<td>UNCDF</td>
<td>United Nations Capital Development Fund</td>
</tr>
<tr>
<td>UNDP</td>
<td>United Nations Development Programme</td>
</tr>
<tr>
<td>UNESCO</td>
<td>United Nations Educational Scientific and Cultural Organization</td>
</tr>
<tr>
<td>UNFGE</td>
<td>United Nations Fund for Gender Equality</td>
</tr>
<tr>
<td>UNIFEM</td>
<td>United Nations Development Fund for Women</td>
</tr>
<tr>
<td>UPE</td>
<td>Universal Primary Education</td>
</tr>
<tr>
<td>UWOPA</td>
<td>Uganda Women Parliamentarians Association</td>
</tr>
<tr>
<td>VBC</td>
<td>Village Budget Club</td>
</tr>
</tbody>
</table>
1.1 Breaking Ground

Given the importance of gender responsive budgeting (GRB) and the activism for the advancement of women in decision-making and leadership by the Forum for Women in Democracy (FOWODE), a Special Interest Group caucus in the Parliament of Uganda at its annual retreat in August 1997, decided to establish a gender responsive budget initiative similar to the South Africa and Australia Women’s budget initiatives as one of the pathways for promoting women’s rights in Uganda.

The following year at the First National Conference of Uganda Women in Politics held from August 28th to 29th, 1998, delegates committed “to collectively question budget priorities for their impacts on women and men” as well as “demand that every Minister or political head of department, gives an account each year of how their budget has met the needs of women, youth and People with Disabilities (PWDs) for the previous year.”

This reawakening was inspired by two major strands; one external and another internal to Uganda. External inspiration came from the Australia and South Africa Women’s Budget Initiatives as well as processes and outcomes of the United Nations (UN) Fourth World Conference on Women held in 1995 in Beijing popularly known as The Beijing Conference. Among other important decisions, the Beijing Conference made various proposals for mainstreaming gender perspectives in budgets. Preparations for Uganda to participate in the Beijing Conference motivated gender awareness both in government and women’s organisations, whose birth had been inspired by participation in the UN Third World Conference on Women held in Nairobi in 1985.

Subsequent to the participation in the UN Conference, was the expansion of the women’s movement, evidenced by the formation of several feminist organisations in Uganda. Other critical developments involved the enactment of the 1995 Uganda Constitution, which has been described as one of the most progressive on gender equality and empowerment of women, girls and marginalised groups such as PWDs.

FOWODE’s beginnings are rooted in the 1994-1995 Constituent Assembly Women’s caucus that worked with allies to write a gender responsive Constitution for Uganda. Although the GRB idea was conceived earlier, its origin in Uganda is best dated to 1998 when FOWODE started implementing a pilot project supported by a grant from the United Nations Development Programme (UNDP). The pilot project brought together gender activists, researchers, government technical staff and media among others, leading to the first FOWODE gender budget publication.
1998 FOWODE gender budget publication analysed health, education and agriculture budgets and policies
2001/2002 expanded budget analysis for education, agriculture, health taxation
Later GRB analysis enlarged focus from national level to districts, sub counties and villages

This publication analysed three sectors of the 1998/99 health, education and agriculture national budgets and policies. This was followed by a second major FOWODE gender budget publication analysing the 2001/2002 budget with an expanded scope that included education, agriculture, health, taxation and the Ministry of Finance, Planning and Economic Development.

From an initial narrower focus on a few national sectors, GRB work grew tremendously over the years in coverage and depth. The growth was not only in terms of including more sectors but also expanding from the national to the local governments that include districts, sub counties and villages. Indeed, as established by field interviews conducted in 2017, families have been reached by FOWODE’s GRB work.

Pioneer research was initially conducted by academic researchers mainly from the Makerere University Department (now School) of Women and Gender Studies. Later, non-academic practitioners from government departments, and civil society, researchers, analysts, and gender practitioners from beyond Uganda began to contribute significantly to Uganda’s GRB story. Moreover, from a narrower focus on ex-post analysis of budget expenditure allocations drawing on a methodology developed by Rhonda Sharp, an Australian economist, the revenue side of the budget has also been analysed though with comparatively lesser rigour.

The original language used in Australia (the first country to adopt GRB) and South Africa, was the “Women’s Budget”. Though conceptually related to the experience of Australia and South Africa, Uganda adopted the language of gender budgeting in districts and sub-counties visited during field work for this story. Currently, the language of gender and equity budgeting is regularly encountered in the official national level discourse on the subject particularly within government. This gender and equity budgeting language has found its way in national guideline documents and legislation. For instance, the Poverty Eradication Action Plan (PEAP), which was a predecessor to the current National Development Plans, emphasised the need for equity in the distribution of public resources and delivery of services. This provision was also reflected in the PEAP Policy Matrix and informed
the development of the Gender and Equity Budgeting Guidelines for mainstreaming gender in the Budget Framework Papers (BFPs).

Importantly, the nuances in naming GRB in Uganda undoubtedly have an interesting story. This naming was partly founded on the FOWODE GRB aim of not only addressing the needs of women and men, boys and girls, but also of the poor, the rural dwellers and PWDs. Thus, the pursuit of equity though more recently pronounced, is not new in the GRB discussions in Uganda. For instance, FOWODE's pilot national Gender Budget Project, launched in 1998 aimed to: “advocate for gender sensitive national and district budgets that equitably address the needs of poor women and men, boys and girls, and give full attention to the needs and interests of other marginalised groups such as People with Disabilities (PWDs).” Notable however is that “equity” seemed to be a better selling point to politicians, economists, government and non-gender actors, which could have contributed to accelerating institutionalisation of GRB in Uganda.

Furthermore, a crucial fact is that GRB practice in Uganda from the late 1990s to recent times, has evolved from analysis for advocacy to a more technical exercise involving critical attention to the “how to” question as government Ministries, Departments and Agencies (MDAs), sectors, districts, Parliament and various actors embrace it. Today, the language of gender and equity budgeting (GEB) is the official lingua. GEB is being pursued by government, civil society, women’s organisations and community level activist women, men, and youth as a rights issue. In this sense, GEB is now being advanced more as a role where “duty bearers” have to perform their mandatory duties and where, “rights holders” have to demand for services particularly at the district, Sub County and community levels. In short, duty bearers are not only supposed to implement GEB by law, but, communities are also expected to demand accountability.

Unlike in many other countries, Uganda has enacted a law, the Public Finance Management Act (PFMA), 2015 that compels government MDAs to implement mandatory gender and equity budgeting. The enactment and other earlier and later developments such as the establishment of the Equal Opportunity Commission (EOC), mandated to pursue GEB compliance in government, have strengthened the hand of government in promoting GRB.
Despite these government achievements, Uganda, like Tanzania, has its GRB roots in the civil society particularly the women’s movement, championed by FOWODE. GRB, now GEB was not originally a government-initiated exercise unlike countries like Namibia. GRB in Uganda did not also originate from the academia like in Australia and was not initially officially driven by Parliament as in South Africa. Although FOWODE takes credit for pioneering GRB, it recognises the very important role of actors such as government, civil society organisations, the media, the academia and the international community among others.

What were Uganda’s key success factors? What strategies were employed? What kind of advocacy did FOWODE and her allies utilise? What can the rest of the world and especially Africa learn from Uganda? Is Uganda on a promising GRB trajectory and what is the future prognosis? These and more issues are examined in the rest of this story.
1.2 Understanding GRB

The FOWODE GRB Conceptual Framework

FOWODE’s understanding of GRB as refined over time is based on a specific assumption. Government frames its political agenda into policies, which are translated into decisions on what to spend on or tax through the budget, which essentially is an estimate of annual expenditures and revenues. Budgets are therefore a reflection of government policy priorities, which policies reflect the extent to which different needs of women and men, boys and girls in society are addressed. Women and men, boys and girls are heterogeneous. Thus, their needs are influenced by factors such as income,

FOWODE BUDGET ANALYSIS QUESTION

To what extent does the budget reflect the gender sensitive policies identified and address the gender gaps and issues described in the gender situation analysis?

Expenditure classification (Rhonda Sharp framework)

<table>
<thead>
<tr>
<th>Gender specific expenditures</th>
<th>Gender Equity Expenditures</th>
<th>Mainstream expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>which include all amounts of money allocated for activities that target a specific gender e.g. school girls, micro-credit targeting women, and expenditure on gender focal points in government MDAs</td>
<td>which include allocations for promoting equal representation of women and men employed in the public service especially in decision-making positions, equal pay and conditions of service</td>
<td>which include all other expenditures not included in the above two categories and constitute the bulk of the budget – usually over 95%. All allocations in this category are analysed for their gender impact.</td>
</tr>
</tbody>
</table>
age, disability and rural/urban location. FOWODE places special emphasis on how government budgets impact the poor especially rural women and women with disability. The FOWODE ex-post analysis has evolved beyond expenditure allocations to examine the gender impact of taxation. Apart from engaging in ex-ante participation in the budgeting processes.

---

**The five steps approach to the GRB process**

1. **Situation analysis** of women and men, girls and boys to determine their respective gender needs.

2. **Analysis of the policy framework** to examine how policies, plans and programmes appropriately respond to the needs of women and men, girls and boys and take corrective action.

3. **Analysis of the budget**, (including expenditures and revenues); to assess their responsiveness to priority needs of women and men, girls and boys.

4. **Monitoring budget implementation**, to ensure allocations to gender are spent as planned.

5. **Assessing the impact of policy** and the associated budget on women and men, girls and boys to evaluate the budget outcomes (expenditures and revenue policies) on gender gaps.

Furthermore, based on experience of working mainly on the supply side of the budget (expenditure and to a limited extent with revenue proposals of government), FOWODE realised that it was important to address the demand side for services by citizens – women and men, boys and girls – in communities. This influenced the expansion of FOWODE work into the Village Budget Clubs (VBCs). The VBCs are a model and structure through which government planning and budgeting can be reformed through grassroots activism and advocacy.
2.0 Leading Uganda’s GRB journey

KEY MILESTONES IN UGANDA’S GRB JOURNEY

1998
Commencement of FOWODE GRB work in Uganda – accurately 1997 or even before

2000
Publication of the Gender Budget Analysis of the 1998/99 Budget for the health, education and agricultural sectors

2004
For the first time the MFPED issued a Budget Call Circular with GRB requirements. Since then, it has become a standard requirement.

In 1998/99 and 2000/2001, FOWODE pioneered gender budget analysis of the national budget, focusing on planned expenditures of selected sectors namely: agriculture, health and education. These analyses that included researchers, government technical staff, civil society and media, among others were an important initial step towards engaging with GRB in Uganda; then majorly referred to as gender budgeting. The exercises drew on the methodological approaches and experiences of Australia’s pioneer work on the Women’s Budget and South Africa’s technical and field experiences. These countries had started related work in 1980 and 1993 respectively. GRB work in Uganda started as a process outside government because there was need for buy-in, capacity and understanding before MDAs could own it. This explains why GRB work was initially premised on research findings used to demonstrate gender imbalances to policy makers and provide evidence
Adoption of the Gender and Equity Guidelines by the Ministry of Finance, Planning and Economic Development, which were attached and distributed with the Budget call Circular mandating all sectors to ensure that gender and equity issues are integrated into the Budget Framework papers.

Enactment of the Public Finance Management Act of 2015 that made GRB mandatory for all government budgeting units and introduced a Certificate of Gender and Equity.

The work of FOWODE and other civil society organisations such as ACFODE and CEEWA-U did not progress in a vacuum. FOWODE harnessed inputs from the academia (especially from the Makerere University School of Women and Gender Studies) to inform action. Research was closely followed by capacity building initiatives; to develop understanding of GRB amongst key players such as Members of Parliament, government technical staff and civil society actors among others.

INFLUENCERS, PARTNERS, AND ALLIES IN THE GRB JOURNEY

- Foreign governments (Australia, South Africa, Namibia)
- Civil society organizations (ACFODE, CEEWA-U)
- Academia (Makerere University School of Women and Gender Studies)
- Government Ministries and Agencies, local governments
University Department (now School of Women and Gender Studies), the media, as well as took advantage of the momentum and initiatives within several government ministries, departments and agencies (MDAs). The MDAs included the Ministry of Gender Labour and Social Development (MGLSD); the Ministry of Finance, Planning and Economic Development (MFPED); the Ministry of Health (MOH); the Ministry of Local Government (MOLG); various local governments (districts and sub counties) and Parliament to trigger processes of institutionalisation of GRB in Uganda.

Initially, FOWODE identified and worked with focal people within various selected MDAs. This was a deliberate action aimed at building alliances within the MDAs to advance the GRB agenda. Since access to budget information was extremely limited and budgeting was almost an exclusive activity of government technical staff, having focal persons within ministries enabled FOWODE to gain important gender specific entry points into the government planning exercise.

On realising that space for engagement in the budgeting process was narrow and that successful GRB is significantly based on the principle of participation, FOWODE supported the tabling in Parliament of a private Members Bill that would provide for a more participatory budgeting process. With the opening of space for participation following the enactment of the Budget Act of 2001 - that democratised the budgeting process - and, after years of advocacy with various actors working in

In some schools in the hard-to-reach areas, there were no female teachers. Through Village Budget Clubs initiated by FOWODE, awareness was raised. There was demand from the community members for female teachers. Initially no one was mindful because nobody was complaining. Some schools recruited and appointed female teachers. Attitudes have changed. It is now easier for men to pay school fees for girls.”

Zerida Lindabo – Sub County Chief Rubaya Sub County – Kabale District
concert, FOWODE and stakeholders were able to find greater space to engage in the budgeting process. This participation enabled the different actors to identify key opportunities for integrating gender into the budget. Between 2001 and 2005, FOWODE persisted in engaging government on the importance of GRB. A key milestone of these processes was the issuance of the first ever Budget Call Circular (BCC) that called for implementation of gender responsive budgeting in the financial year 2004/2005. The Uganda government, however, chose the language of gender and equity budgeting (GEB), which essentially means pursing both gender responsive budgeting (GRB) and equity budgeting (EB). While GRB responds to gender issues and gaps through the budget, EB addresses equity concerns. There are conceptual and practical advantages and disadvantages of this choice of gender and equity budgeting. FOWODE, from its original pursuits as seen from the pilot gender budget work, aimed at “gender equity budgeting”, which not only addresses gender gaps, but, also simultaneously tackles the needs of women and men, boys and girls who are poor and/or with disabilities.

FOWODE in 2008, also implemented gender budget monitoring at the local government level through training women and men monitors to promote accountability of leaders entrusted with public resources.

**CAPACITY BUILDING EFFORTS**

FOWODE also carried out intensive capacity building efforts.
THE GENESIS: Gender Responsive Budgeting in Uganda

Building at national and district levels. Those trained at the national level included the Parliamentary Budget Office (PBO) that had been established upon the enactment of the 2001 Budget Act. The rationale as based on proven experience was that once GRB was understood by critical actors, its implementation would be strengthened. The capacity development efforts resulted in the inclusion of a gender component in the checklist used by Parliamentary committees in assessing sector budgets for approval. The PBO has continued to provide technical support in GRB to Parliamentary committees during annual budgeting processes.

Furthermore, with CSBAG in collaboration with the MFPED and the Uganda Bureau of Statistics (UBOS), FOWODE conducted a gender budget training for national CSOs to enhance their skills and capacity.

SAMPLED GRB IMPLEMENTATION ACTIVITIES

- **Annual engagement of MDAs** and policy makers at the national and local levels for compliance with requirements of the government BCC.
- **Advocacy to support capacity development** for technical staff and policy makers; undertaking gender research and audits, as well as holding consultative forums with various stakeholders.
- **Participated in technical processes** to strengthen GRB implementation, for example FOWODE joined the Ministry of Finance, Planning and Economic Development on gender and equity budgeting guidelines. For example, FOWODE was mandated with the task of ensuring that the Poverty Reduction Credit Support (PRCS) matrix under the PEAP Pillar One, on economic management had gender and equity provisions.
- **FOWODE supported districts in the development of gender policies** for mainstreaming gender into district plans and budgets (Pallisa and Kibaale formulated policies and passed resolutions for their local governments).
- In 2008, **FOWODE was part of the First National Development Plan (NDP1) gender task force** mandated under the NGO Forum to prepare a position paper representing the perspectives of CSOs in the national planning process for the five-year National Development Plan, 2010/11– 2014/15.
- **FOWODE** conducted and published a gender analysis research of a crucial government initiative namely the National Agricultural Advisory Services (NAADS) which was a major component under the Plan for Modernisation of Agriculture (PMA) programme.
- **Gender audits** are rigorously conducted by FOWODE for Budget Framework papers for Health, Education, Agriculture, Water and the Justice, Law and Order Sectors to assess compliance with the BCC and the PFMA.
- **Budget speeches** are also reviewed to examine their responsiveness to critical women’s needs. Following the 2008/9 budget speech, FOWODE together with the CSBAG produced, published, and disseminated an “Alternative Budget Proposals” publication, which was disseminated to government officials discussing views on allocation of resources and attaining budget discipline towards budget equity.
- **FOWODE publishes copiously** including research papers, position papers, simplified budget booklets and policy briefs for policy makers and legislators. In 2008 “Just Budgets” research project led by FOWODE focused on increasing accountability and aid effectiveness through GRB.
- **FOWODE developed a guide to the development of gender budgeting indicators** to support technocrats on integrating gender in the budget.
in 2009.

**BUDGET ANALYSIS AND PROPOSALS TO GOVERNMENT**

Through an analysis of the Budget speech for FY 2009/10, FOWODE provided important information to policy makers to promote gender equality through budgeting.

Additionally, FOWODE contributed to the development of alternative budget proposals for FY 2009/10. Proposals made included: reinforcement of the directive on gender responsive budgeting as included in the BCC; establishment of a gender unit in the Ministry of Education and Sports; affirmative action in the distribution of agricultural inputs by government; improvements in the health sector; and operationalisation of the EOC.

In 2009, FOWODE also presented proposals to two committees of Parliament namely; the Agriculture and the Budget Committees on improving gender budgeting in the agricultural sector.

The proposals made were incorporated in recommendations to the government’s indicative revenue and expenditure framework for the FY 2009/10. FOWODE commissioned a research on safe motherhood, which revealed that there was no budgetary allocation to increase health personnel; it demonstrated a need for urgent attention to antenatal care and documented a shortage of midwives. A joint gender audit was conducted together with the PBO on the Budget Framework Paper for the Financial Years 2009/10-2013/14 to inform evidence based advocacy.

**PIO NEERING VILLAGE BUDGET CLUBS**

After more than a decade focusing on the supply side of the budget with government planners and policy makers, FOWODE realised that more tangible results would be achieved by addressing issues related to the demand side for public services financed by public budgets.

Therefore, in 2010 FOWODE piloted a new programme to actively promote the participation of citizens in strengthening gender accountability especially at local levels. GRB communities known as Village Budget Clubs (VBCs) were formed and supported to strengthen greater accountability to gender through budgets. Essentially, the VBC is a community empowerment model through which citizens build agency and are able to demand for gender responsive public services from their leaders and government duty bearers. Through the VBC model, a process of community activism on the budget was initiated which has gone a long way to improve service delivery and reform budgets as reported in the districts of Kabale and Kibuku.

Additionally in pursuit of the VBC model, FOWODE intensified action as it continued to pursue GRB work involving capacity enhancement of policy makers at national and district levels, to analyse
and input into government budgets from a gender perspective. Adopting a human-rights approach of empowering women and men in local communities to hold duty bearers accountable, has resulted in increased awareness of rights holders and their active participation in development activities.

**BUILDING GRB COMPLIANCE THROUGH LEGISLATION**

Despite convincing the Government to incorporate the gender budget directive in the Budget Call Circular, its implementation by different MDAs since 2004 - when MFPED first issued such a directive- was severely inadequate. Sector compliance was extremely low implying that there was need for an accountability and enforcement mechanism. Several consultations held by FOWODE led to the conclusion that compliance could only be ensured through legislation. Starting in 2011, with a new Parliament and relying on the alliances that had been built over time, FOWODE advocated for the need to include a Certificate of Gender and Equity (CGE) in legislation, to ensure compliance to GRB.

The initial idea was to table a private member’s bill in Parliament which was later dropped. The GRB champions in Parliament, with the support of the Speaker decided to have a provision included in the Parliament rules of procedure. When this was debated in Parliament, there was consensus that since government was soon tabling the Public Finance Management Bill, the CGE would better fit there. Once this consensus was achieved, joint efforts with the Speaker of Parliament, Members of Parliament and through GRB Champions in collaboration with CSBAG and EOC followed. The aim was to achieve the key result – the CGE. GRB was also prioritised by the Uganda Women Parliamentarian’s Association (UWOPA) in its five-year legislative and advocacy agenda.

**CAMPAIGNS AND ADVOCACY FOR THE CERTIFICATE OF GENDER AND EQUITY**

When the government of Uganda brought the Public Finance Bill to Parliament in 2012, FOWODE with the support of the Speaker, the GRB Champions and CSBAG led an intensive campaign to ensure that the bill provides more opportunities for citizens and especially that the CGE is part of it. In this endeavour, FOWODE worked with several actors in a series of intensive advocacy activities for the CGE. These among others included MGLSD, the EOC, UWOPA and especially GRB Champions in Parliament.

The engagements included holding strategic meetings including with the Speaker of Parliament and involving the media in extensive publicity of the engagements. Three strategic committees of parliament that were crucial in handling the Public Finance Bill were particularly targeted, in what came to be known as the “Tripartite Committees”. Members of the Tripartite were the Committees on the Budget, Finance and Natural Resources. Equally engaged was UWOPA. Through these and other processes, FOWODE persuaded the MPs to sign a commitment to support the CGE proposal. As a result, the proposal was adopted by the “Tripartite Committees” report to parliament, which inserted the requirement for the CGE in the Public Finance Bill.

Eventually, the Public Finance Management Bill of 2012 was passed in December 2014 and enacted in March 2015 as the Public Finance Management Act (PFMA) of 2015 with the Ministry of Finance in charge of issuing the CGE. Section 9 (6a) provides that the Minister of Finance, in consultation with the Equal Opportunities Commission (EOC) shall issue a Certificate (a) certifying that the budget framework paper is gender and equity responsive and (b) Specifying measures taken to equalize opportunities for women, men, persons with disabilities and other marginalised groups.

**UGANDA SCORES A GLOBAL FIRST**

The enactment of the PFMA 2015 with GRB provisions qualified Uganda as the first country globally to have such a certificate embedded in the law that provides for an enforcement and accountability mechanism.
for gender equality and equity in budgeting. Sector Budgets and Ministerial Policy Statements that are non-compliant are to be rejected by Parliament in accordance with Section 78 (1) and (2) of the PFMA, 2015.

However, despite this promising move, barely six months after the bill was passed by Parliament and assented to by the President, Cabinet tabled amendments that included a proposal to repeal the CGE for the Ministerial Policy Statements, which is the most useful since the National BFP masks sector performance. This move was based on the erroneous view that complying with the CGE was very laborious and would delay MDAs’ completion of their BFPs thus causing delays in meeting budgeting deadlines. FOWODE lobbied Members of Parliament including the Finance and Budget Committee and GRB Champions in the house to reject the proposal. FOWODE also used interactive discussions on radio and television to launch a one-month campaign. These efforts coupled with the advocacy of the EOC ensured that the provision was not repealed. Subsequently, Parliament rejected the proposal and the CGE was retained in the PFMA, 2015. Repealing the CGE provision would have been inconsistent with the principles of gender and equity budgeting that FOWODE had been advocating for since the late 1990s.

INCREASING DEMAND FOR GRB THROUGH VBCs

In 2016, FOWODE continued to utilise its VBC model launched in 2010 to facilitate the building of the demand for gender responsive service delivery and accountable leadership. Equipped with a human rights approach in understanding the role of duty bearers and articulating demands of rights holders, women and men at the grassroots were empowered to pursue their demands for quality public services in education, health and agriculture.

In 2016, FOWODE supported the formation of 120 Village Budget Clubs comprising of 4,262 people of whom 60% were female in 14 districts of Amuria, Amuru, Busia, Gulu, Kabale, Kibaale, Kibuku, Luwero,

CONTRIBUTION OF VBCs TO GENDER RESPONSIVE BUDGETING

166 Village Budget Clubs have been formed in 14 districts

Rights based approach
Understanding the role of duty bearers

Articulating demands of rights holders, women and men at the grassroots were empowered to pursue their demands for quality public services in education, health and agriculture

Improved budgeting for Universal Primary Education
Increased men’s support for family planning and improved access to maternal health services
More timely payment of teachers mobilisation and establishment of savings and credit groups by young women

60% of Village Budget Clubs members are women
Lyantonde, Masindi, Mityana, Napak, Rukungiri and Wakiso.

Some of the contributions of the VBC approach included increased men’s support for family planning and uptake by women in Lyantonde; improved access to maternal health services including a rise in hospital based deliveries in Busia; improved budgeting for Universal Primary Education (UPE) in Mityana; more timely payment of teachers in Wakiso; reduced absenteeism of health workers in Masindi and mobilisation and establishment of savings and credit groups by young women in Kibuku.

EMPOWERING DISTRICTS FOR GENDER INTEGRATION IN BUDGETS AND PLANS
Believing in a collective voice and action as critical to effectiveness, FOWODE has been building capacities of various actors including CSOs in GRB at local, national and international levels. In 2017 FOWODE enhanced GRB capacities of members of 75 CSOs from Busia, Wakiso, Lyantonde, Mityana and Masindi districts, to integrate gender in their budget advocacy work.

GENDER AND EQUITY GUIDELINES
Other areas of work with respect to policy engagement included: development of gender and equity guidelines for Members of Parliament; gender and equity audit of the 2017/18 National Budget Framework Paper; with a focus on education, health, agriculture, governance, energy, infrastructure and social development; analysis of BFPs for ten local governments; assessment of the Uganda family planning implementation plan for 2015-2020; as well as strategic engagement meetings with Members of Parliament on GRB.

CAPACITY DEVELOPMENT
Throughout the years since the inception of GRB, FOWODE has invested significantly in capacity development. This work has ranged from developing GRB training manuals, handbooks, simplified guides to training researchers, Members of Parliament, local government councillors as well as government technical staff at national and local levels. It has also included technical backstopping of civil society organisations engaged
“THE FUTURE OF GRB IS BRIGHT BECAUSE IT IS NOW MANDATORY BY LAW. WE DON’T NEED ANY MORE BEGGING. IN THE PAST, A LOT OF THINGS WERE DONE BUT GRB WAS NOT UNDERSTOOD, TRAINING WAS AD HOC AND BUDGETING AGENCIES IGNORED INSTRUCTIONS TO DO GENDER AND EQUITY BUDGETING. THAT IS NO MORE.”

Dr. Henry Manyire – Makerere University School of Women and Gender Studies

in GRB such as ACFODE and a host of community based organisations in districts where FOWODE operated. Capacity development initiatives have strengthened GRB awareness and understanding as well as triggered significant changes at community and family levels (such as in society and intra-household gender division of labour) in geographical locations where GRB work has permeated.

At national level, FOWODE GRB work, has over the years, concentrated mainly on three sectors: health, agriculture and education. Although there are intra-sectoral variations in vote compliance, apart from agriculture, the health and education sectors have consistently scored relatively well in the FOWODE and EOC gender and equity compliance assessments of FYs 2015/16 to 2017/18. In districts where FOWODE has worked, all sectors that contribute to the local government budget have been reached, though compliance with gender and equity budgeting has been uneven across departments. However, FOWODE assessments show remarkable improvements in GRB practice in districts where direct hands-on technical support has been implemented.

INTERNATIONAL RECOGNITION
Internationally, FOWODE’s GRB work has covered the globe in many ways. Through the EAGBN, FOWODE coordinated conferences that shared experiences across several countries in Eastern Africa including Kenya, Tanzania, Burundi, Rwanda, Eritrea, Ethiopia and Uganda. FOWODE has also conducted training for the NGO Council of Churches in Zambia, trained government officials in Zimbabwe; supported establishment of GRB in Rwanda; provided GRB advisory services to the government of Ethiopia and its Federal States; hosted delegations on GRB from Eritrea and Sudan; trained Members of Parliament on GRB in South Sudan; and shared GRB experiences in India, United Kingdom, and Germany.
3.0 Partnerships and Pathways

PARTNERSHIPS AND ALLIANCES

From the start of Uganda’s GRB journey in 1997/8, FOWODE deliberately adopted a partnership model with strategic actors to ensure that national and local government budgets address the needs of women, men, boys and girls as well as those of marginalised groups such as People Living with Disabilities and the rural poor. FOWODE also sought to expand space and opportunities for innovation, learning and influence on gender responsive economic policy and transformative leadership. Therefore, although GRB in Uganda is widely perceived as a child of FOWODE, there are various stakeholders that have facilitated this work.

NATIONAL AND SUB-NATIONAL LEVEL PARTNERSHIPS

FOWODE worked with key staff from government entities, where GRB was first piloted: Ministry of Agriculture, Animal Industry and Fisheries; Ministry of Education and Sports; Ministry of Health; MFPED; MGLSD; and Parliament. Staff from these government MDAs acted as “reference persons” for research. They assisted greatly in providing access to information at a time when GRB was not appreciated in government MDAs. Some technical staff later worked as researchers for the GRB budget analysis, bringing on invaluable insights as they were able to draw from theory and practice.

Parliament has been important in providing oversight throughout budget preparation, debates and approval processes as well as enacted landmark laws such as the Budget Act 2001 and the PFMA, 2015. Through the Parliament Budget Office (PBO), the National Assembly has played an additional role of popularising GRB in government and participating in important research and gender audits of sectoral budgets as well as in conducting gender analyses of Ministerial Policy Statements.

The Ministry of Local Government (and respective higher and lower local governments) – that integrated gender into the performance assessments of local governments and implemented gender responsive participatory planning, budgeting and service delivery through community based departments, planning units, accounting officers and Councillors.

The Ministry of Public Service developed gender mainstreaming guidelines among other efforts.

The National Planning Authority has incorporated gender in national planning processes and the Uganda Bureau of Statistics has contributed to development of gender statistics.
The Equal Opportunities Commission (EOC)
A key government entity which works with FOWODE to promote GEB work, the EOC made a critical contribution to gender and equity budgeting. For instance, since the President assented to the PFMA on 23rd February 2015, the EOC has assessed three sets of the Sector Budget Framework Papers and Ministerial Policy Statements for FYs 2015/2016, 2016/17 and 2017/18. Findings of the three sets of assessments revealed limited capacity of sectors and MDAs to discern gender and equity issues.

Overall national sector BFP compliance to gender and equity requirements

<table>
<thead>
<tr>
<th></th>
<th>FYs 2016/17</th>
<th>FYs 2017/18</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>57%</strong></td>
<td><strong>60%</strong></td>
<td></td>
</tr>
</tbody>
</table>

Working with both individual women and men
FOWODE in pursuit of gender equality has worked with male champions right from its roots in the Constituent Assembly and Parliament – who came to be known as the Gender Sensitive Men (GSM). At the same time FOWODE maintained a strong focus on promoting women’s human rights, voice and visibility to advance gender equality and the empowerment of women in strategic ways. FOWODE also worked through a small group of 10-15 committed GRB champions in Parliament to put up a spirited fight that ensured the Certificate of Gender and Equity Compliance was retained in the Public Finance Management Act of 2015.

Academia
Makerere University School of Women and Gender Studies: Widely perceived as the academic wing of the women’s movement in Uganda the School conducted research from the inception of GRB in the late 1990s, developing GRB training manuals for government and other actors, conducting training and participating in advocacy activities. Their work provided credible evidence that was used for effective advocacy. More recently, the School of Women and Gender Studies of Makerere University participated in the development of the gender and equity curriculum of the government of Uganda and GEB training manuals.

Uganda Civil Service College has been involved in capacity development of MDAs in GEB.

Uganda Management Institute, developed a GRB curriculum and delivered courses to government technical staff.
Legislators: Members of Parliament and local government councillors at District and sub county levels have been involved in GRB both in their roles as leaders and members of FOWODE. They have also been target audiences for capacity building and GRB advocacy activities. The main entry point has been women legislators through the Uganda Women Parliamentary Association (UWOPA). However, alliances have been inclusive and open to gender sensitive male legislators as well as persons with disabilities, who have been instrumental in some crucial activities. For instance, the key mover of the Budget Act 2001, which transformed budgeting in Uganda by increasing the legislative power of Parliament and established the Parliamentary Budget Office was a male legislator. FOWODE particularly worked with Legislators and MPs that had a strong voice on Budget matters. As such sectoral committees such as for Finance and Budget were specifically targeted for engagement.

Media: Both the print and electronic media have been critical in publicising GRB work to the broader public. Recognising the power of this strategy, in 2015 alone, FOWODE published 2,750 media articles, held 64 interactive radio discussions and disseminated 3,012 SMS messages advocating for enhanced gender equality and equity. FOWODE also used social media gaining 10,862 visits and 1,965 new followers. It also published 1,000 copies of the 2014 annual report and made 120 Facebook posts on women’s rights issues. FOWODE is now a household name in districts where it has implemented GRB and programmes of promoting women’s participation in leadership and decision-making.

REGIONAL LEVEL PARTNERSHIPS

Over the years, FOWODE networked at the regional level through the East Africa Gender Budget Network (EAGBN), which it coordinated. The aim of the network that was formed in 2002 was to ensure that the design, implementation and monitoring of local and national poverty reduction strategies, macroeconomic policies and budgets were gender responsive.

Member countries included Kenya, Tanzania, Rwanda, Burundi, Eritrea, Ethiopia and Uganda. Through this network, FOWODE led a process of organising regional conferences in 2002-2003, that drew participation from the member countries as well as USA and the UK. This process enhanced sharing of experiences across countries and identification of key obstacles to GRB at the time, which amongst them was inadequate capacity and skills.

Participants in the conferences and capacity development processes included country teams drawn from the MFPED, MGLSD, CSOs, Academia, Researchers, Members of Parliament, UN Agencies and donors or development partners. Through EAGBN, FOWODE was invited by UN Women to conduct gender budget training for the South Sudan Members of Parliament in 2013. The workshop addressed the incorporation of gender and equity issues into the reconstruction and development programme of post-war and conflict areas.
In 2010, FOWODE was one of the beneficiaries of the United Nations Fund for Gender Equality (UNFGE) for gender budget work. Advocacy for the milestone CGE in Uganda started during the implementation of the UNFGE grant, when the reality of the need for sanctions in ignoring the call to implement gender and equity budgeting became apparent. More recently, UKAID/DFID has supported gender and equity budgeting work through the Maxwell Stamp PLC, under the short-lived Support to Uganda’s Response to Gender Equality (SURGE) programme.

INTERNATIONAL LEVEL PARTNERS
Although the maiden grant for the commencement of GRB work by FOWODE was made by UNDP in 1998, FOWODE GRB work has since been facilitated by other global development agencies including:
- Action Aid
- African Women Development Fund
- Akiba Uhaki Foundation
- Comic Relief
- Dan Church Aid
- DANIDA
- Democratic Governance Facility
- Diakonia
- FORD Foundation
- Friedrich Ebert Stiftung (FES)
- GIZ
- Humanistic Institute for Cooperation with Developing Countries (HIVOS)
- International Republican Institute
- National Democratic Institute
- Oxfam
- Research Triangle Institute
- Results for Development
- Swedish International Development Agency
- The Commonwealth Foundation
- The Royal Netherlands Embassy
- The United Nations Capital Development Fund (UNCDF)
- Trocaire
- UNESCO
- UN Women (Formerly UNIFEM)
PARTNERSHIP WITH CIVIL SOCIETY ORGANISATIONS ESPECIALLY WOMEN'S ORGANISATIONS

FOWODE's partnership with CSOs has been strong since its inception in 1998. At the national level, in 2003, FOWODE initiated the formation of the Gender Budget Coalition (GBC) in Uganda comprising politicians, NGOs, academicians and others. The member organisations introduced gender responsive budgeting in their organisations by raising awareness and building gender budgeting literacy. FOWODE's GRB work has also been supported by various national women's organisations including Uganda Women's Network (UWONET) and the Women Democracy Network some of whose members have participated in implementing GRB activities.

A more recent crucial engagement framework is the Civil Society Budget Advocacy Group (CSBAG), which currently has over 100-member organisations. Some actors have conducted GRB in its various dimensions independent of FOWODE. However, there are major CSOs that have worked significantly alongside FOWODE namely: Action for Development (ACFODE), the Council for Economic Empowerment of Women in Africa –Uganda Chapter (CEEWA-U) – all women's organisations, and CSBAG, which is working on the budget.

**GRB work of ACFODE**
Action for Development (ACFODE) was formed in 1985 to empower women and influence legislation and policy for gender equality in Uganda. ACFODE has implemented GRB work mainly focusing on advocacy at local government levels. Among its various activities, ACFODE conducted an analysis of district plans and budgets for Masaka in 2003, Tororo in 2003/4 and Apac in 2012. Under the leadership skills development and women’s participation programme, women councils were trained on the budgeting process and empowered to conduct advocacy on budgets in the districts of Kisoro, Rukungiri, Apac, Amolatar, Pallisa, Oyam, Kole and Kiboga. Its key achievements include: reviewing policies to identify gender gaps; incorporation of gender budgeting in developing proposals to ensure equitable resource allocation, and building gender responsive staff who in turn help to monitor and assess the gender responsiveness of budgets and plans.

**GRB Work of CEEWA-U**
The Council for Economic Empowerment of Women in Africa – Uganda Chapter – (CEEWA-U) is a professional women membership non-governmental organisation, which aims to promote the economic empowerment of women in development. Like ACFODE, CEEWA-U initiated gender responsive budgeting activities under its two programmes of Building Local Democracy (BLD) and Gender and Economic Decision-Making (GEDM), implemented in six districts namely: Iganga, Bukedea, Nakapiripirit, Apac, Koboko and Masindi. FOWODE collaborated with CEEWA-U to implement GRB. CEEWA-U also contributes towards filling the gender statistics gap in crucial economic sectors such as trade. In 2017, CEEWA-U entered into a partnership with the EOC to address gaps in gender equity compliance. The partnership aims to strengthen interventions and opportunity to undertake evidence-based research and advocate for strategies to enhance gender and equity compliance. In 2017, CEEWA-U undertook a literature review to examine the level of gender and disability responsiveness of relevant sector policies, plans and annual budgets aimed at enhancing economic empowerment of citizens. The resultant Policy Note identified gaps that constrain translation of political commitments into affirmative actions that target the economic advancement of girls and women with disabilities.

**GRB Work of CSBAG**
After years of experience, FOWODE realised the importance of strengthening synergies on the budget across civil society organisations. After the experiment with establishing a Gender Budget Coalition, it was realised that there was need to work on more budget issues that influence the budget beyond gender for greater effectiveness. Subsequently, in 2004, FOWODE spearheaded the formation of the
Civil Society Budget Advocacy Group (CSBAG). The founding members were a group of five NGOs that included FOWODE, the Uganda Debt Network (UDN), the Uganda National Non-Governmental Organisations Forum (NGO Forum) and Oxfam GB in Uganda. The main objective was to advocate for pro-poor and gender sensitive budgets in Uganda. The group grew to 18 CSOs in 2007 and to 103 members in 2018. CSBAG compliments FOWODE GRB and is engaged in budget advocacy at national and local government levels.

POWER TO THE PEOPLE

Community Empowerment through the VBC Model
Through a community empowerment approach, FOWODE has been working on deepening and broadening citizen’s active participation in budgeting and planning processes through Village Budget Clubs (VBCs) since 2010. The VBC is a community structure that spearheads the demand for accountable leadership and equitable service delivery. It is a platform for communities of women and men to advance their leadership and to debate, interrogate and participate in local planning and budgeting processes.

The VBC model has made tremendous contributions to building communities of hope that are driving their own change. Through VBCs, FOWODE brought the gender budget work to ordinary citizens and stimulated demand for better services and pro-poor allocation of resources, which has resulted into noticeable improvements in service delivery and increased accountability. VBCs have raised awareness and demanded accountability in areas such as education, maternal health, livelihoods, sanitation and hygiene.

Through VBCs, community members continue to analyse budgets, hold leaders accountable and demand for gender responsive service delivery. In 2014 alone, FOWODE supported 78 VBCs comprised of 1,560 people, in 15 districts namely: Abim, Amuria, Amuru, Busia, Gulu, Kabale, Kibaale, Kibuku, Luweero, Lyantonde, Masindi, Mityana, Napak, Rukungiri and Wakiso. In 2015, FOWODE facilitated 51 VBCs in the districts of Amuru, Napak, Kibaale, Masindi, Busia, Rukungiri, Kabale, Mityana, Luweero and Gulu to influence policies, plans and budgets for inclusive service delivery.
CRITICAL CAPACITY: SKILLS AND KNOWLEDGE FOR SUCCESS

FOWODE has over the years contributed to GRB capacity development in many ways. FOWODE was the first organisation in 2004 to develop a District Gender Budget Training Manual with the support of the Royal Netherlands Embassy (RNE). The capacity development approach was important in ensuring that stakeholders understand the GRB process to effectively participate. Henceforth, since inception in 1998, capacity, particularly skills development has been central not just as an end in itself but as a means to informed advocacy. Capacity has been enhanced for GRB researchers, staff members of central and local governments, civil society organisations including women's NGOs, members of Parliament and local government councillors.

ADVOCACY AND POLICY ENGAGEMENT

Strategic engagements with key stakeholders based on research has been a key strategy to advance the integration of gender into the budgeting processes. Among the key stakeholders have been the Speaker of Parliament, UWOPA, GRB Champions in Parliament, MDAs including the MFPED Office of Director Budget and Local Governments among others. Policy engagements have involved dialogue with government to ensure that fiscal policies and budgeting processes promote gender equality and the empowerment of women. FOWODE has organised pre, during and post-budget discussions at national and district levels. Participants have included Members of Parliament, local government councillors, government technical staff, business representatives and civil society organisations – the later for a collective advocacy voice. These engagements have involved tackling the financing, through public budgets, of family planning, maternal health and girl child education, amongst many others. Other debates have been on the impact of biotechnology especially of genetically modified organisms (GMOs) on women who are the majority of the farmers in Uganda, which culminated into civil society proposals to MPs on the National, Biotechnology and Bio Safety Bill, 2012.
NOTABLE RESULTS
For example, in 2015, FOWODE engaged legislators in integrating gender in the sectors of education, health and agriculture with the following results:

In the education sector, four out of the five proposed concerns were adopted by Parliament namely: Universal Primary Education (UPE) capitation grants and conflicting enrolment figures; special needs education; high dropout rates; and, poor quality education.

In health, all the proposed concerns were adopted, namely: funding gaps for staffing in the sector; enhancement of primary health care; prioritisation of the national insurance scheme; and provision of delivery kits for expectant mothers, also known as mama kits.

In Agriculture, some proposals made were adopted by Parliament namely: on agricultural financing; and, access to agricultural extension and advisory services (FOWODE Annual Report 2015: page 20).

MAXIMISING MALE ENGAGEMENT
Although firmly a women led organisation that is powered by committed feminist activism, from its inception, FOWODE has never lost opportunity for utilising male involvement, if it could add value. Engaging “male champions” at all levels was officially named as a key strategy that FOWODE prioritised in the 2013-2017 Strategic Plan, which was acknowledged for having contributed to achievement of set goals. Apart from critical roles played in checking domestic violence, reducing early marriages and contributing to the education of the girl child as well as in supporting women’s political advancement, men have been instrumental as researchers, advocates, legislators, planners and in many other capacities in reforming the budget from a gender and equity perspective.

STARTING INSIDE: INSTITUTIONAL DEVELOPMENT
Apart from looking outside the institution, FOWODE also built internal capacity for GRB among its staff. Exposure of GRB staff members to similar initiatives in Eastern, Central and Southern Africa, for example, provided important motivation and lessons for staff to adopt for Uganda. Furthermore, there have been deliberate efforts to build inter-programme synergies between the FOWODE leadership and economic policy programmes particularly on budget literacy.
4.0 The Evidence

Democratising the Budget

Prior to the introduction of GRB in Uganda, more especially before the enactment of the Budget Act of 2001, the national budgeting process was primarily the work of the executive arm of government with CSOs and citizens merely spectators while Parliament was largely a “rubber stamp” to executive proposals. Through GRB work, coupled with participatory planning processes, individual community members have found opportunities to participate in budget debates and influence budgeting in many districts. Due to FOWODE’s advocacy with efforts of many other actors, the budgeting process has increasingly become more transparent and more participatory including involving civil society organisations. For example, FOWODE and Uganda Debt Network were members of the Poverty Eradication Working Group whose mandate was to ensure that all national sector budgets address concerns of the poor and marginalised groups. Additionally, FOWODE also served on the education, health and agriculture sector working groups in 2003. Indeed, Uganda is highly ranked internationally in terms of budget transparency and openness.

Increasing Compliance

While there is still great scope for improvement, repeated assessments by FOWODE and the EOC for example, have shown growing compliance with GRB by various MDAs and local governments. A subsequent 2017 FOWODE assessment of the compliance for the Education and Health sector and of Budget Framework Papers for ten districts is indicative of tremendous growth from 1998 when FOWODE first introduced GRB. While there is a long way to go, compliance is growing at different paces amongst different sectors, MDAs, districts and sub counties.
Winning at the National level

Improved Legislative and Policy Framework for Gender Equality

Advocacy at National Level led to the enactment of the Budget Act 2001, which increased the role of members of Parliament and civil society in Uganda's budgeting process. The law also led to the establishment of the Parliament Budget Office and the Budget Committee of Parliament. These processes opened spaces for engagement. Today proposals are by law presented to MPs months before the final budget is read by the Minister of Finance.

Among some of the key provisions in the PFMA of 2015 are the following. Section 9 (2) provides that: “each Accounting Officer shall prepare and submit a Budget Framework Paper by 15th November of the financial year preceding the financial year to which the Budget Framework Paper relates.” Section 9(5) provides that: “The Minister shall, with approval of Cabinet submit the Budget Framework Paper to Parliament by the 31st of December of the financial year preceding the financial year to which the Budget Framework Paper relates.” Section 8 states that: “Parliament shall review and approve the Budget Framework Paper by 1st February of the financial year preceding the financial year to which the Budget Framework Paper relates.” Section 13 (3) states that “the Minister shall, on behalf of the President, present the proposed Budget of the financial year to Parliament by the 1st of April of the preceding financial year.”

These and more processes that span a period of about nine months starting in October of each year with the issuance of the BCC by the MFPED must end before 1st July when the budget begins to be operational. This participatory budgeting process has in effect created great room for debate, extensive consultations, as well as enabled the ex-ante budget analysis by FOWODE, CSBAG and the EOC among others. Consequently, budget transparency has increased. With the enactment of the PFMA, 2015, the space for engagement has become even more inclusive and gender and equity compliance is mandatory by law.

Local level gains

There have been changes at local levels too. In 2005, Kibaale and Pallisa districts developed
gender policies with support from FOWODE. FOWODE also supported the establishment of a multi-sectoral gender coordination committee chaired by the Chief Administrative Officer. Kibaale district which was originally slow in terms of local government performance assessment started doing well in gender mainstreaming and even won a bonus. Pallisa district which was always penalised under the local government performance assessment improved tremendously and won a bonus too. The district gender policies were also used by district authorities to request for more funding from the central government and development partners to address pertinent gender issues.

With FOWODE support, five more gender policies for the districts of Mityana, Wakiso, Masindi, Busia and Lyantonde were finalised in 2014. They were also approved by the respective District Councils. Women Councillors were also supported to develop ordinances and by-laws at district and sub-county levels on relevant issues. In Kween district for example, the Councillors passed a by-law requiring all school going children to be kept in school to the benefit of especially girls that are prone to dropping out. In Amuria district, the council formulated by-laws on education and food security. These are a few examples that demonstrate improvements in the overall operating environment for GRB, in terms of policy and legislative reforms.

On the ground: Community/Village Level Empowerment

Through a human rights-based community empowerment approach, FOWODE has been working on deepening and broadening GRB at the local level. The VBC model, which was initiated in 2010 has made tremendous contributions to building communities of hope with agency to drive their own change. Through VBCs, FOWODE brought gender budget work to ordinary women and men and stimulated demand by rights holders for better services and pro-poor allocation of resources, which has resulted into significant improvements in service delivery and increased accountability by duty bearers. VBCs have raised awareness and demanded accountability in various sectors including health especially on high maternal mortality rates, livelihoods, sanitation and hygiene.

A country wide matter: Strengthened GRB Capacity

From the pioneer training of Researchers in 1999, Members of Parliament and Councillors in the early 2000s, capacity development has been crucial almost on an annual basis. For example, in 2005, FOWODE trained a group of 20 GRB trainers to further support mainstreaming of gender in budgets and government plans. In 2014, FOWODE contributed to enhancing capacities of 15 CSOs to effectively analyse policies and budgets as well as advocate for gender sensitive laws, policies and budgets. As a result of the CSOs advocacy with Parliament, a recommendation to scrap Kerosene tax in the national budget of 2014/15 was adopted in 2014 report of the Shadow Minister of Finance. It was subsequently scrapped by Parliament, though the President reversed the decision. Parliament also scrapped the proposed 18% value Added Tax (VAT) on agricultural inputs and equipment for FY 2014/15. In 2017 alone, FOWODE enhanced GRB capacities of members of 75 CSOs from Busia, Wakiso, Lyantonde, Mityana and Masindi districts, which enabled them to integrate gender in their respective budget advocacy work. Beyond skills, FOWODE has enhanced capacity by developing toolkits, training manuals, monitoring and evaluation indicators and disseminated them in various districts and national sectors for use by politicians, technical staff and civil society organisations.

Proof of Change: Increased and visible resource allocation to gender issues

From a period when government utilised line budgeting in 1990s to the more recent output based
budgeting, the country has now adopted programme based budgeting, a move that makes budget proposals more transparent and explicit. By 2017, assessments have shown explicit presentation of allocations to gender and equity issues in sectoral and local governments budgets. As budgets have become more explicit, it has also become relatively easier to locate funds allocated to gender. Although some allocations are still “invisible” in the budget, it is now possible to argue that there is growing explicit allocation of budgetary resources to activities aimed at addressing gender issues.

**Driven by Evidence: Improved GRB Knowledge Production and Utilisation**

From the start in 1998, FOWODE has been generating and publishing hundreds of research reports on gender budget analysis and gender audits of national and district level policies, programmes and budgets. This has driven evidence-based advocacy on GRB in Uganda and expounded on knowledge. Today, several CSOs and agencies in Uganda including the School of Women and Gender Studies, Makerere University, the EOC and CEEWA-U among others have joined the FOWODE pioneer work to generate evidence.

“The future of Gender and Equity Budgeting is very promising because we have the law. The Equal Opportunities Commission in its planning has made gender and equity budgeting a core. It is a do or die! Its story is there starting from 1997 with FOWODE. So, we are not starting from zero but we need to work together. Moving forward, we want the Ministry of Finance, FOWODE, the Ministry of Gender, Labour and Social Development and the National Planning Authority to be even more involved.”

*Sylvia Ntambi Muwebwa - Chairperson of the Equal Opportunities Commission*
5.0 Challenges of GRB implementation

**Capacity Gaps persist**

FOWODE, ACFODE, Government of Uganda, the Makerere University School of Women and Gender Studies and many more partners, have variously worked on capacity strengthening since the commencement of GRB in 1998. Even though hundreds of women and men have been trained this far, capacity and skills constraints persist. A 2017 FOWODE analysis of Ministerial Policy Statements of the Ministries of Health and Education as well as ten local government Budget Framework Papers continued to identify this long standing constraint. Several budgeting agencies still identify inadequate knowledge on gender and equity planning and budgeting as a key limitation. The EOC has also highlighted this issue in its various annual reports since the FY 2015/16.

**Connecting the right dots:** Limited identification and articulation of gender and equity issues

Following on the capacity gaps in national sectors and many districts, most do not articulate gender issues, for which activities can be framed and then funding allocated accordingly. For instance, the health sector often restricts itself to addressing the important question of maternal health, in which the high maternal mortality rates are of great concern. However, while this gender specific issue is important, none of the health sector Votes - as late as 2017/18 budget - identify the issues that can drive a gender transformative change envisaged in the health sector and the communities served. Such issues would include sexual exploitation at the work place, unequal ownership of health resources between women and men and negative gender norms, which all affect service delivery and uptake.

Hence, maternal mortality cannot be assumed to be the only gender issue in the health sector. Some Votes identify other aspects related to training and staffing but there are more issues in management and the workspace such as sexual harassment and community gender attitudes that affect health service delivery. Besides, equity issues are not frequently articulated. For instance, the age, location and disability dimensions of maternal health, cancer and blood transfusion services are often not stated. As such how these equity issues can be addressed within the mandates of the various Votes that make up the health sector is not known. Articulation of specific gender and equity issues is important in improving targeting and prioritisation of the limited budgetary resources.

Similarly, the various Votes under the education sector do not articulate any gender and equity budgeting related constraints in 2017/18 budget proposals. Subsequently, no remedies are articulated as well. Furthermore, while education and health are the examples noted here, the same can be said of various sectors and budget Votes both at the national and local government levels.
Getting all the players: Negative attitudes and limited appreciation of gender and equity guidelines

To date, many government MDAs and local governments still exhibit a negative attitude towards gender and equity budgeting, almost two decades after its introduction. Thus, even institutions known to have gender capacity still do not pay sufficient attention to gender and equity budgeting as is known today. This negativity has greatly limited implementation.

The Funding Gaps

Because of limited gender mainstreaming, there is inadequate provision of funds for gender and equity in the mainstream budgets of the votes. The funding often shown for gender by sector votes under cross cutting issues is miniscule and not directly linked to any programme. It is not clear to what programme equity and gender issues being addressed will contribute to in terms of results. As such, this lack of alignment obscures accountability and transparency for the equity and gender issues being addressed by the budget. Furthermore, there are sustainability questions. For instance, the Gender Unit in the MOES is not frequently provided for in the mainstream Ministry budget, which raises issues of sustainability in case development partners do not provide funding. Continued shrinking of donor funds strains meaningful and sustainable work of women in Uganda and non-governmental organisations continue to be challenged by the lack of funds that could allow them flexibility for sustainable engagement on critical issues.

The Gender Equity Intersection: Limited appreciation of the connection of gender with equity in budgeting

Uganda’s terminology and practice has evolved from gender budgeting in 1998 to gender and equity budgeting from 2004/5 when government first issued a BCC that is gender and equity responsive. Many budget holders however perceive it that when provision is made for equity such as with respect to region/location, disability and age (the elderly or youth), then provision for gender has been made. While allocation to equity is critical, and may contribute to gender equality, it is important to note that gender intersects with various factors such as age, disability, region, class and indeed equity itself. Crucially important is that conceptual clarity and practice need to be updated amongst actors regarding what they mean by equity budgeting. There is need to continue to address gender issues even within the framework of addressing equity issues, such as regarding gender issues that arise in contexts of disability, regional imbalance and/or ageing.

Shrinking Space: CSOs operate in a hostile environment

CSOs continue to suffer the brunt of unconstitutional laws which limit their civic engagements. There is a misunderstanding of the work of civil society by law enforcement agencies – particularly police - and some government officers. There has been shrinking space for CSOs to adequately execute their governance and accountability work. Many offices of organisations doing democracy, governance and accountability work have been broken into and for some their bank accounts been frozen. A number of CSOs whose work has been perceived as anti-government continue to be threatened and intimidated by duty bearers at both the national and local levels. FOWODE on its part has had to explain to duty bearers its mandate and work being implemented for programmes not to be frustrated.

Hard to Reach: In practice GRB coverage by CSOs and Government implementation of GRB is yet to reach every MDA whether at national or local level. The combined work of FOWODE throughout the years has neither covered all sectors nor reached all districts. After the enactment of the PFMA 2015, the EOC upped its gender and equity budgeting assessments and other activities. However,
concentration was initially at the national level and by 2017, the local governments were just being reached. The VBCs have provided an excellent opportunity for bottom up planning exercises that have fed into district and sub county planning processes with tangible results especially in education and health sectors. However, VBCs constitute about twenty women and men per Sub County and in some cases, they are thin on the ground and cannot reach all villages. Forming VBCs at the village other than the sub-county level could have a revolutionary impact but resource constraints faced by CSOs are real. Some VBC members need a boost in clout through economic empowerment interventions for themselves to build their visibility and influence in communities and societies where they operate.

**Evidence Gaps: Limited availability and use of gender and equity disaggregated data**
Apart from the education and health sectors that have some gender disaggregated data, many sectors have almost no gender and equity disaggregated data. The problem is worse for equity disaggregated data especially pertaining to age and disability. This makes targeted evidence-based gender and equity budgeting a daunting task.

**Tracking Impact: Reallocation and Misappropriation as a result of weak monitoring and evaluation**
Past GRB work has been largely on analysis of, and a fight around budget allocations but less on tracking whether the money was spent as planned, or more importantly if it achieved its intended results – outputs, outcomes and impact. Once funds are allocated, there is reported misappropriation or reallocation by some government officials including resources targeted for gender and equity responsiveness. Coupled with this is interference by political heads, which can divert prioritised expenditures.
6.0 The Lessons

Consistent strategic engagement, partnerships and alliances are critical for GRB advocacy. Advocating for GRB is a slow process that requires patience and consistency. It involves challenging the status quo, changing attitudes and practices as well as ensuring strategic buy-in. High level strategic alliances with politicians (especially MPs and Councillors), key budget holders and formulators in government are critical in effectively influencing the budgeting process from a gender perspective. In a way, collective voice is important for effecting change and infusing gender in public budgets.

Skills building and capacity development are essential
Even when there is political and technical will to implement GRB, mainstreaming gender into the budget process is a technical process, which requires the actors to know what to do in terms of gender and equity budget analysis and formulation of appropriate proposals. Therefore, building GRB capacity complements advocacy and other efforts in gender and equity budgeting. Alongside skills, it is important to put in place the requisite tools such as appropriate budgeting templates and continuous technical guidance as appropriate.

Community engagement structures are critical for sustainability and replication
An outstanding innovation that has taken the budget down from Parliament to individual members of the community was the commencement of the Village Budget Clubs (VBCs) also implemented as Participatory Budget Clubs (PBCs) by CSBAG. This approach effectively aligns budgeting for grassroots needs of different categories of women and men with national priorities. The process also leads to consciousness awakening processes, which result into paying attention to broader life aspects hence triggering sustainable efforts beyond the budget to include livelihoods, community savings and proactive actions on important matters.

Linking GRB work with broader contextual issues is crucial
Through participation in tackling broader issues of women’s rights, democracy and accountability, FOWODE has had an opportunity to amplify its work and multiply impact. From the early GRB times, FOWODE learnt that it was important but not enough to focus on the budget alone to do GRB. Rather, it is important to engage with broader processes such as policies, national planning processes such as the PEAP, the successor Five Year Development Plans, and Vision 2040. At district level, FOWODE has engaged with supporting the formulation of gender policies and by-laws, thereby contributing to an enabling environment for GRB.
**Monitoring and evaluation of budgets are as important as allocations**
Monitoring expenditures to ensure spending is as planned and evaluating impact are as important as conducting gender analysis and formulation of gender responsive activities to which funds are allocated. It is important that budget performance is analysed if GRB is to be effective. There is a difference between, allocation, disbursement and utilisation of budgeted funds. Henceforth, it is critical to engage with the entire planning and budgeting processes at both national and local levels.

**Positive attitude is critical for improving GRB practice**
Over the years since 1998, it has been noted that positive attitude towards gender equality amongst the key actors promotes adoption and application of GRB across government entities and levels from the local to the national level. Henceforth, GRB initiatives must necessarily include efforts at changing mind-sets amongst the critical actors.

**Collaboration with government is critical**
While governments are bureaucratic and have different work styles compared to NGOs, public budgeting is a government function. Therefore, learning to and working with government institutions and bureaucrats becomes an important fact in ensuring effectiveness and increasing the pace of implementing gender responsive budgeting.
Where we are
Today, GRB methodologies have evolved. Gender and equity budgeting involves a combination of social budgeting approaches including: gender responsive budgeting (GRB), child rights focused budgeting, disability responsive budgeting; and budgeting to address regional inequalities as well as age differences to cover special needs of the youth and the elderly. The approaches have also evolved from ex-post to ex-ante analysis of government budgets. Whereas ex-post analysis of budgets is reactive and involves identification of who benefits or is excluded from public spending, ex-ante analysis involves proactive integration of gender and equity perspectives during budget formulation, implementation and evaluation.

Past capacity development interventions in GRB had limited outreach and were not oriented towards the recently adopted programme-based budgeting. They were also oriented towards gender budget analysis and advocacy to bring about favourable policy and attitude change. Currently, there is urgent need to address issues of gender and equity budgeting skills and knowledge gaps in MDAs, Parliament and local governments and in ensuring compliance with the PFMA 2015. The SURGE project, although coming to a premature end, has laid down the infrastructure for filling these gaps. The project was well integrated in government structures especially MFPED and the Uganda Civil Service College that will undertake GEB skills development supported by a pool of GEB trainers trained by SURGE. The trainers are from the academia, CSOs, government and the private sector. The PFMA, 2015 is another impetus for acquiring the GEB skills for gender and equity compliance, which is now mandatory by law.

The introduction of gender and equity budgeting stretches FOWODE work and indeed GRB work in Uganda to deeply engage with equity issues in relation to variables such as disability (to cover PWDs), age (for children, youth and the elderly) and geographical location – for marginalised regions. It is important to note that equity may or may not contribute to gender equality. In a way, FOWODE has to pursue equality within the equity options, i.e. gender equity. This will provide for a “gender equity” rather than a gender and equity budget. Conversely, FOWODE could choose to pursue gender responsive budgeting but paying specific attention to equity issues prioritised by government and other actors. This
implies capacity building to further deal with the intersection of gender with equity as well as research for evidence-based advocacy so that equity issues such as for PWDs and marginalised regions though important do not ignore gender gaps or even worsen gender inequality.

The past has had limited attention paid to the revenue side of the budget. As the share of tax to GDP rises, as government focuses on domestic revenue sources coupled with the evolution of free trade in the EAC and COMESA regions, and, as there is growing financing of the budget from taxation, it will be important to have a strong focus on the gender responsiveness of public revenues – taxes, subsidies, fees, loans and grants among others. The current GRB needs therefore demand that there is more engagement with gender dimensions in trade as well as the revenue side of the public budget. Again, the SURGE project took cognisance of this issue and the training manual provides for the revenue elements of the budget.

**Looking Ahead**

Gender and equity budgeting is catching fire. We realised that people had a mind-set problem but now people are appreciating the concept. In the past, many thought gender was a woman thing. (Informant Interview – November 2017)

The analysis of written sources as well as interviews point to an overwhelming view that gender responsive budgeting (GRB) has a promising future in Uganda. The optimism is based on the journey traversed since inception of GRB in Uganda and the key milestones particularly the enactment of the 2015 Public Finance Management Act, which makes budgeting for gender and equity mandatory by law. This optimism is also based on the fact that there is greater capacity in Uganda with respect to skills, required tools and resources that MDAs, Parliament, Local Governments, the EOC and CSOs have developed to support gender and equity budgeting. However, this optimism has to be balanced against the threats and challenges in the way for GRB such as the apparent threat to repeal the law requiring mandatory GEB already discussed as well as negative attitudes.

On its part, FOWODE must ensure that the pursuit of equality is not submerged in equity. Rather, equity should as it has been, be an opportune window for pursuing gender equality and promotion of women and girls’ decision making across the board.

With the growth and expansion of gender and equity budgeting and planning by a multitude of actors, FOWODE will have to reposition herself in a way that adds value. Beyond capacity and advocacy, the monitoring and evaluation of the impact of gender and equity budgeting can provide FOWODE with the necessary evidence to pursue its leadership role. FOWODE will also have to refine its niche in the new and expanded space for GRB work that is full of many actors at national and local levels. This niche however will find relevance if it can improve the performance of major actors such as the EOC, Parliament and the CSBAG members among others.