



# Economic and Social Rights Advocacy (ESRA) Brief

May 2016 - Issue 6



Implementation of the Gender and Equity Certification Requirement under the Public Finance and Management Act



Table 4: Summarized Estimates for Supply 2016/17

S.No	Budget Item	Amount
01	Total Recurrent Budget	6,999,172,830,000
02	Total Development Budget	10,916,809,017,000
	<b>Total Appropriation</b>	<b>17,915,981,847,000</b>
03	Statutory Expenditure	8,444,469,528,000
	<b>Grand Total</b>	<b>26,360,451,375,000</b>





## Acknowledgement

The Economic and Social Rights Advocacy (ESRA) Brief is a biannual publication of the Initiative for Social and Economic Rights (ISER) whose goal is to create awareness, encourage and stimulate national debate around social economic rights as well as act as a knowledge exchange platform for stakeholders and broader Ugandan populace.

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## Introduction: Implementation of the Gender and Equity Certification Requirement under the Public Finance and Management Act.

On 8<sup>th</sup> June 2016, the Minister of Finance, Planning and Economic Development (MoFPED) will present the budget for the Financial Year 2016/2017. In a departure from previous years, this year the Minister will for the first time read an approved budget as provided for in the Public Finance and Management Act, 2015.

In this edition of the Economic and Social Rights Advocacy (ESRA) Brief, the Initiative for Social and Economic Rights (ISER) looks in detail at the issue of gender and equity budgeting, with specific reference to the 2016/17 Annual Budget, to analyse how gender and equity budgeting relates to facilitating social justice.

According to Article 2 (1) of the International Covenant on Economic, Social and Cultural Rights, States are required to take the maximum steps possible within available resources to progressively achieve the full realization of Economic, Social and Cultural Rights (ESCRs). The Covenant requires States to guarantee the realisation of ESCRs without discrimination in order to uphold equally the entitlement of women and men to the enjoyment of these rights.

Uganda's Public Finance and Management Act 2015 mandates the Ministry of Finance, Planning and Economic Development (MoFPED) and the Equal Opportunities Commission (EOC), to issue a certificate that attests to the gender- responsiveness and equity of the annual budget. Additionally, the Act provides for measures to be taken to ensure equal opportunities for men, women, Persons With Disabilities (PWDs) and other marginalized groups to participate in the budget process.

In this issue, ISER provide an analysis of the assessment undertaken by the EOC into the gender- and equity- responsiveness of Government Ministries, Departments and Agencies (MDAs). The Chairperson of the EOC, Ms. Sylvia Muwebwa Ntambi reveals in a Q&A that the Commission intends to invest in capacity building for all MDAs and will regularly dialogue with relevant authorities to strengthen the effectiveness of the certification process. The Director of Budget at the MoFPED, Mr. Kenneth Mugambe, who also responded to a Q&A, speaks about the strides made in gender and equity budgeting despite resource constraints. Mr. Mugambe applauds the existing legal framework, which in his view does seek to achieve the "progressive realization" of social and economic rights. Mr. Aliyi Walimbwa, a Senior Planner from the Ministry of Health, shares his ministry's efforts to embed the gender and equity certification framework in healthcare practice; Ms. Ceaser Nabwire provides insights into how gender budgeting is currently occurring at local government level; and Ms. Irene Navuga from the Southern and Eastern Africa Trade, Information and Negotiation Institute (SEATINI) writes about how tax policies can contribute to the attainment of gender equality. From the field, we share highlights from ISER's gender budgeting capacity building workshops, which were hosted for women's groups in Kayunga District.



## Analysis of Gender and Equity Compliance of the 2016/17 Annual Budget. *Angella Nabwowe, Programs Manager ISER*

### Introduction

Gender budgeting entails a range of processes and tools for disaggregating public budgets according to impacts on women and men.<sup>1</sup> It does NOT mean separate budgets for women and men.<sup>2</sup> Government carries out gender and equity budgeting because budgetary policies can have significantly different impacts on women and men of different ages, social class, religion and region. Also policy and budgetary allocations can be better designed to achieve outcomes, which equitably benefit all members of society irrespective of age, sex, disability, race or locations.

The push for Uganda to adopt a gender- and equity- oriented budgetary process was spearheaded by civil society-driven advocacy campaigns. The advocacy was underpinned by thematic studies on gender in selected sectors in particular agriculture, education and health. National and selected Local Government Budgets were reviewed annually to identify the demographic - women, men, boys or girls – that benefited most from these budgets. Position papers were then developed as a basis for the advocacy, which was directly mainly at Parliamentary Committees, especially during debates of sector Budget Framework Papers; and Local Government Councils.

It was as a result of these initiatives that government, through the Ministry of Gender, Labour and Social development (MGLSD) and the Ministry of Finance, Planning and Economic Development (MoFPED), was moved to formally adopt gender and equity budgeting.

At first, the MGLSD and MoFPED merely developed an instructional manual to guide sector-working groups through the budget process. The manual was structured according to the sections of the overall budgeting guidelines issued by the Ministry of Finance. However, civil society seized upon the opportunity to implement more substantive gender and equity changes to the budgetary process when government undertook a wide range of public financial reforms that were consolidated by means of the Public Financial Management Bill. CSO's advocacy efforts culminated in Parliament agreeing to include and entrench gender and equity budgeting into the law through the inclusion of the Certificate of Gender and Equity in the Public Financial Management Act, 2015. As a result of this, all government Ministries, departments and agencies became mandated to incorporate gender and equity issues into their budgets and plans.

### Gender and Equity Compliance Assessment

The Public Finance and Management Act, 2015 (PFMA) mandates the Equal Opportunities Commission (EOC) to issue a Gender and Equity Certificate to all Ministries, Departments and Agencies (MDAs) and Local Governments. Section 13 (15) (g) (i) and (ii) of the Public Finance PFMA provides as follows:

1 Keerty, N. (2015) 'Gender budgeting and public policy: the challenges to operationalising gender justice in India.' Policy & Politics. 43 (4) p561-577.

2 Okwuanaso K. O & Erhijakpor, E. O (2012) 'Gender Responsive Budgeting As A Tool For Solving Gender Inequality In Nigeria' Journal of Global Intelligence & Policy. Vol. 5 Issue 7, p9-15. 7p.

S 13 (15) 'A policy statement shall contain (g) a certificate issued by the Minister responsible for Finance in consultation with the Equal Opportunities Commission

(i) Certifying that the policy statement is gender and equity responsive; and

(ii) Specifying measures taken to equalize opportunities for men, women, persons with disabilities and other marginalized groups;

The EOC and the Ministry of Finance are responsible for formulating the guidelines and frameworks by means of which the gender and equity compliance of government ministries, departments and agencies is assessed.

On 18th March 2016, the EOC presented to the Ministry of Finance, Planning and Economic Development its inaugural assessment report on the gender and equity responsiveness of Ministerial Policy Statements. Ministerial Policy Statements form the basis of Parliament's scrutiny and debate on the budget of each Ministry and provides the link between the Ministry's strategic priorities and its proposed budgetary allocations.

## Objectives of the Assessment

The primary objective of the assessment was to review budget and policy statements to ascertain whether they incorporated initiatives and measures to equalize opportunities for men, women, persons with disabilities and other marginalized groups, so as to establish the extent to which MDAs were compliant with the law.

The assessment summary report, which was presented to the Budget Committee of Parliament on 11th April 2016, highlights the vote specific ascertained level of compliance with gender and equity requirements, as well as general and Vote-specific recommendations aimed at equalizing opportunities for all. A Vote means an entity to which money is appropriated or approved by Parliament. Vote-specific refers to the activities within a vote that addresses gender and equity concerns. The recommendations made by EOC on each vote were meant to address the omissions or lack of activities directed towards gender and equity concerns.

While the legal framework elaborating the mandate and function of the EOC with respect to ensuring gender representation and equity is clear, inadequate financing of the EOC has impeded the institution's capacity to effectively execute this mandate. For this reason, government sought to amend the PFMA in order to dispense with the requirement of a gender and equity certificate. The proposed PFMA amendment Bill was presented to Parliament in October 2015. However, extensive opposition and pressure from Civil Society Organizations, the EOC, the Speaker of Parliament as well as resilient members of Parliament, ensured that the proposed amendment failed to pass.

In December 2015, during the deliberations on the National Budget Framework; and again in April 2016, when the Budget Committee presented the subsequent report to Parliament for approval, the financing of EOC activities relating to gender representation and equity compliance assessment remained an underfunded priority. However, during the consideration of the Appropriation Bill for the FY 2015/16 National Budget Framework Paper, the Budget Committee approved a provision of Ushs. 10 bn for the FY 2016/2017 to be used by the EOC for this purpose.

Funding challenges notwithstanding, the EOC assessment of gender and equity responsiveness and the Ministerial Policy Statements for this financial year's annual budget highlight the key factors

constraining the integration of gender and equity issues into the national budget and sector/MDA budgets and plans.

## Analysis of the Certificate of Gender and Equity Compliance

According to the Equal Opportunities Assessment Report of 2016, the EOC received and assessed 124 Ministerial Policy Statements. Of these, 67 or 75% met the minimum score of 40% and were thus eligible to be issued a Certificate of Compliance. 23 or 25% of the Ministerial Policy Statements failed to meet the minimum score of 40% for gender and equity compliance. 11 MDAs /Votes did not submit their Ministerial Policy Statements for assessment.

The following are some of the MDAs/Votes that did not submit their MPS for assessment:

1.	Kampala Capital City Authority	Vote 122
2.	Ministry of Energy and Mineral Development	Vote 017
3.	Ministry of Works and Transport	Vote 016
4.	Uganda National Roads Authority	Vote113
5.	The Road Fund	Vote118
6.	Ministry of Trade, Industry and Cooperatives	Vote 015
7.	Law Development Centre	Vote 109
8.	Uganda Registration Service Bureau	Vote119
9.	Ministry of Local Government	Vote 011
10.	Treasury Operations	Vote 130
11.	Parliamentary Commission	Vote 104

## Grey Areas

The assessment report does not disclose the approach used to measure the level of compliance of the Ministerial Policy Statements for FY 2016/17. A summary of the assessment, which is attached to the Certificate, reveals the compliance scores of the considered votes but does not disclose the areas of non-compliance in respect of concerns relating to gender and equity on the basis of which public and other end users could potentially hold the respective MDAs accountable. Another worrying factor is that the Certificate does not propose recommendations for the MDAs to address the key gaps identified. Of even greater concern is the fact that the assessment does not specify the measures taken to equalize opportunities for men, women, persons with disabilities and other marginalized groups as required by section 13 (15) (g) (ii) of the PFMA.

The EOC has been criticized for setting a low threshold by requiring only 40% gender and equity compliance; in any other assessment this would typically be regarded as a failing grade. Despite this, several MDA/Votes failed to attain even this low pass mark. Of the 90 Votes assessed, 23 scored below the pass mark, included among these were the following:

*The EOC has been criticized for setting a low threshold by requiring only 40% gender and equity compliance; in any other assessment this would typically be regarded as a failing grade.*



1.	Kabale Referral Hospital	Vote 168	36%
2.	Ministry of Agriculture, Animal & Fisheries	Vote 010	35%
3.	National Curriculum Development Centre	Vote 303	34%
4.	Uganda Cotton Development Organization	Vote 155	32%
5.	National Medical Stores	Vote 116	32%
6.	Judicial Service Commission	Vote 148	32%
7.	Lira University	Vote 301	31%
8.	Uganda National Examinations Board	Vote 128	30%
9.	National Environment Management Authority	Vote 150	30%
10.	Health Service Commission	Vote 134	28%
11.	Soroti University	Vote 308	28%
12.	Butabika Hospital	Vote 162	27%
13.	Public Procurement and Disposal of Public Assets Authority	Vote 153	26%
14.	Mbarara University	Vote 137	26%
15.	Uganda National Meteorological Authority	Vote 302	25%
16.	National Forestry Authority	Vote 157	25%
17.	Uganda Revenue Authority	Vote 141	25%
18.	Directorate for Ethics and Integrity	Vote 112	20%
19.	External Security Organization	Vote 159	19%
20.	Uganda Land Commission	Vote 156	15%
21.	Education Service Commission	Vote 132	14%
22.	Uganda Industrial Research Institute	Vote 110	11%
23.	Uganda National Bureau of Standards	Vote 154	11%

Out of the four main assessments, the overall scores remained low indicating a lack of gender and equity awareness by many MDAs as shown below;

i) ***Allocation and utilization of specific funds for equity-specific outputs/interventions***

57% was the overall score for the expenditure of funds on equity-specific outputs. The report revealed that 38% of the Votes fell below average while eight of the Votes were found to be completely non-compliant.

ii) ***Medium term plans***

Only 19% of Votes/MDAs reflected medium-term plans for gender responsive interventions. 65% of the total Votes/MDAs were completely non-compliant by virtue of being devoid of any gender-specific interventions; and only 8 Votes/MDAs recorded compliance levels exceeding 50%.

iii) ***Reflection of gender sensitive outcome indicators***

This section of the assessment registered the lowest level of compliance with a national average of only 16%. 73% of the MDAs assessed were completely non-compliant in this area on account of not having in place any commitment to track the progress of gender and equity sensitive interventions.

iv) ***Allocation of budgetary resources towards the promotion of gender and equity***

National compliance in this area was reported at 51%.

## **Conclusion and Recommendations**

The Equal Opportunities Commission needs to develop specific indicators to measure gender and equity compliance. In addition, they need to prioritize sensitizing all MDAs and Local Governments on the importance of developing effective and efficient performance measurement systems to monitor their progress in terms of gender and equity compliance. Accordingly, we put forward the following recommendations;

- » Government needs to carefully balance macroeconomic objectives against other national priorities, including among others poverty reduction and improving the capabilities of the poor.

- » Marginal flexibility of monetary and fiscal policy should be permitted to enable Government to develop interventions geared towards improving the welfare of households.

- » Public investments should ideally be rationalised to poverty reducing sectors such as education, health, water and sanitation and agriculture, among others as indicated in the National Budget Framework Paper.

- » Uganda needs to move beyond rhetoric to practically re-orient national expenditure to areas that are poverty-reducing and that work towards eliminating gender and equity disparities in all sectors of the economy in order to achieve balanced growth and development.

- » Government needs to disaggregate the overall assessment of macroeconomic targets along gender lines; especially in terms of how particular macroeconomic targets impact men and women differently.

## Q & A with the Chairperson Equal Opportunities Commission (EOC). Ms. Sylvia Muwebwa Ntambi



**Question: What in your view are the benefits of a broadly-inclusive budget process that involves the participation of vulnerable groups?**

**Answer:** A broadly-inclusive budget process plays an instrumental role in addressing the different development concerns of women, men, persons with disabilities and other marginalized groups such as youths, ethnic minorities, and older persons. This is legally provided for in several laws such as the Constitution of the Republic of Uganda (1995) as amended, the Equal Opportunities Commission Act 2007 and the Public Finance and Management Act 2015 and thus ought not to be compromised.

An inclusive budget process also enhances efforts towards achieving the objectives and goals of Uganda's National Development Plan II under the theme "Strengthening Uganda's Competitiveness for Sustainable Wealth Creation, Employment and Inclusive Growth"; as well as Uganda's commitment to International and Regional conventions, treaties, protocols and declarations relating to non discrimination and equal opportunity.

**Question: Is the Certificate for Gender and Equity sufficient to ensure the participation of vulnerable groups – i.e. women, children, people with disabilities (PWDs), etc. – in the budgetary process or should additional policy measures be adopted by government to achieve this?**

*This being the first phase of implementation, the Commission will regularly dialogue with relevant authorities to strengthen the effectiveness of the certification process.*

**Answer:** The Certificate for Gender and Equity provides the Equal Opportunities Commission and Uganda at large the means to make greater strides towards the equalization of opportunities. This being the first phase of implementation, the Commission will regularly dialogue with relevant authorities to strengthen the effectiveness of the certification process. In as much as the gender and equity provisions under the Public Finance Management Act

2015 emphasise assessment of Budget Framework Papers, the National Budget and the Ministerial Policy Statements, it is very important to widen the scope to factor in a performance monitoring system to track progress in terms of all Commitments, Local Government Budget Framework Papers, Performance Contracts and Budgets, Sector and Local government Development Plans, Policies, Practices, Traditions, Customs, Projects and Laws among others.

**Question: How do you plan to capacitate all Ministries, Departments and Agencies (MDAs) on gender and equity budgeting to enhance their prospects of becoming compliant given**

**that the majority currently lack capacity?**

**Answer:** This will be carried out at various levels including but not restricted to the following: Policy Makers (Politicians), Top Management of all MDAs, Middle managers of all MDAs, Technical Officers and District Local Governments. In addition, the Commission will generate various guidelines and tools with respect to the targeted categories of institutions. Where resources are limited, the Commission will mainly utilize gazetted gatherings for the various categories.

**Question: How many staff do you currently have on board to implement this initiative and how prepared are they to undertake the exercise?**

**Answer:** The Commission has 6 staff who have been trained to conduct these assessments. In the Financial Year 2016/2017, the Commission will recruit an additional 6 staff members to constitute the New Department of Compliance and Reporting. This Department will dedicate its efforts towards the gender and equity cause. However, it is important to note that staffing is not the primary problem, funding is.

**Question Five: How do you plan to improve the assessment criteria and methodology? Is it possible to have a common tool or checklist for all MDA given their different mandates and functions?**

**Answer:** The Commission has already identified the need to customise the assessment tools to the respective MDAs. This is an area the Commission is already aware of and progressively it will be addressed.

**Question: Do you intend to revise your pass mark from 40% to at least 50%, given that 40% is generally below average?**

**Answer:** The pass mark has already been revised to 50%. The reason as to why it was maintained at 40% was due to the fact that a number of MDAs had challenges in discerning issues of gender and equity and yet the Commission did not have resources to enhance their capacity in the short term. The Commission has progressively been building the capacity of MDAs and thus feels that it is now fair to raise the pass mark to 50%. It's also important to note that this pass mark will continue being reviewed upwards as the capacity of MDAs increases.

**Question: How do you intend to monitor compliance during budget execution and implementation?**

**Answer:** The Commission has a fully fledged Research Monitoring and Evaluation Department. A framework will be developed to track the commitments made towards equalization of opportunities. On a regular basis, the Commission's findings will guide the review of the tool and simultaneously summon institutions that have failed to comply with the budgetary commitments in terms of sections 14 and 15 of the Equal Opportunities Commission Act 2007.

**Question: What efforts or strategies have you put in place to apply the penalties or sanctions for non-compliance as provided for in the various law namely, Article 32(3) of the**

**Constitution, Sec (14) &(15) of the Equal opportunities Act, 2007 and PFM Act, 2015 Sec 9(6) 13(11) e & 15 g)**

**Answer:** The Commission has collaborated with the various Committees in the Parliament of the Republic of Uganda to summon whoever fails to comply.

**Question: Gender inequality is most often experienced more acutely in rural areas than in urban settings: what has been the Commission's experience at local government level (district and sub county) in terms of promoting respect for gender budgeting? Do you have plans to roll out to local government since these are responsible for the implementation of the budgets to the end user to improve service delivery? Are they part of the assessment?**

**Answer:** The Commission has been able to assess only 15 local governments out of 112 Districts, 34 Municipalities, 214 Town Council and 1,407 sub counties. The Commission has plans to roll over when funding becomes available.

**Question: In your view, is the proposed national budget for the 2016/2017 financial year gender responsive?**

**Answer:** With reference made to the pass mark of 40%, the budget for the 2016/2017 financial year is gender and equity responsive. When the Commission conducted the first assessment, the national compliance level was 43%. MDAs that had failed were summoned and they had to work out their Ministerial Policy Statements. This was supplemented with back stopping from the Commission which improved the national Compliance level to 53%.

**Question: How can stakeholders such as NGOs, faith-based institutions and broader society, etc. support the work of the Commission to ensure the realization of social and economic rights in a gender equitable manner?**

**Answer:** The faith-based institutions and broader society can support the work of the Commission to ensure the realization of social and economic rights in a gender equitable manner in the following ways;

- i. Advocating for the Commission's mandate at village level
- ii. Ensuring that their programmes and projects are also responsive to concerns of gender and equity
- iii. Sharing Information with the Equal Opportunities Commission that relates to discrimination and inequalities.

**Question: Have you been given enough funds to undertake the assessment next FY 2016/17, if not what are your next steps?**

**Answer:** The Government of the Republic of Uganda, through Parliament and the Ministry of Finance, has committed itself to the goal of securing additional funding in the range of 1-2 billion to supplement the 10 billion required annually, for the purpose of gender and equity assessments. The Commission will be very grateful to receive what government has pledged and shall also continue soliciting further support from development partners.



## Q and A with Director of Budget Ministry of Finance, Planning and Economic Development. Mr. Mugambe Kenneth

**Question:** The Public Finance and Management Act (PFMA) 2015 provides for measures to be taken to ensure equal opportunities for the participation of men, women, persons with disabilities and other marginalized groups in the budget process: what measures does the ministry currently have in place to ensure the equal participation of women, men and vulnerable groups in the budget process?

**Answer:** The PFMA is a huge step forward in terms of ensuring the participation of all groups in the budget process because it sets the parameters within which to operate. The repealed law did not provide for these current considerations. The implementation is proceeding well: we have formulated guidelines to assist us to fully operationalise all the provisions. Some government programmes, such as, the Women Entrepreneurial Fund, the Youth Fund, Youth livelihood Program, and the Social Assistance Grants for Empowerment (SAGE), already incorporate the provisions of the PFMA. All of the programmes mentioned are geared towards ensuring inclusive benefits for marginalized groups.

**Question:** Are these measures sufficient to secure broad-participation or should government be doing more to promote a more participatory budget process?

**Answer:** This is work in progress: government is incrementally implementing the law, step by step. It is not possible to do everything we should, all at once. Many government sectors have not yet come to terms with the law; the public needs to understand what gender budgeting is all about, and so on. Certainly government acknowledges that more should be done and it shall escalate efforts in due course.

**Question:** As the Ministry of Finance, how have you helped the Equal Opportunities Commission (EOC) in gender and equity assessment since you are responsible for issuing the Certificate of Compliance according to the law- PFMA Act Sec 9 & 13?

**Answer:** The ministry works well with the EOC in several ways, for example, by providing it with operational funds. The ministry hosts and chairs a taskforce for gender and equity budgeting, which includes EOC as a member. The Finance Ministry and EOC have also established a joint training programme that aims to demystify gender-related issues in budgeting.

**Question:** How much additional funding have you provided to EOC to carry out this activity in FY2016/17?

**Answer:** EOC has been allocated an additional 2bn in FY 2016/17 from 4.2bn in 2015/2016 to 6.65bn.

*EOC has been allocated an additional 2bn in FY 2016/17 from 4.2bn in 2015/2016 to 6.65bn.*

**Question: Have you agreed to or developed a common and acceptable assessment framework/tool or methodology?**

**Answer:** The assessment tool currently used by the ministry consists of guidelines and scoring criteria. It is important to note, however, that all MDAs are trying to adjust and familiarise themselves with the new law and the gender issues and priorities that have to be factored in order to give effect to the law.

**Question: Do you provide MDAs with guidelines on how to incorporate gender and equity budgeting into operations?**

**Answer:** The guidelines are available, and all government units are expected to use them when implementing any plans that require gender considerations.

**Question: What strategies have you put in place to ensure that MDAs integrate and mainstream gender and equity issues into their budgets and plans?**

**Answer:** Capacity building is the principle means by which we endeavour to assist MDAs to come to terms with these new gender and equity developments. Many are still struggling, but it is a work in progress.

**Question: How do you monitor MDAs compliance with respect to gender and equity budget execution and implementation? What sanctions/penalties do you impose for non-compliance?**

**Answer:** Currently the only sanction imposed is the rejection of all budgets that are not compliant. As we move forward, other stringent measures shall be developed and implemented. Our priority is to build capacity in all MDAs before we start penalizing for non compliance.

**Question: What are the implications of a participatory budget process in so far as Article 2 (1) of the International Covenant on Economic, Social and Cultural Rights is concerned, which requires States to take the maximum steps possible within available resources to progressively achieve the full realization of Economic, Social and Cultural Rights (ESCRs), without discrimination in order to uphold equally the entitlement of women and men to the enjoyment of these rights?**

**Answer:** Progressive realisation is what we are practising. Our resources are limited; yet we have managed to increase EOC's funding, to fund programmes for women, youth elderly persons and programmes for other marginalized groups that you may not be aware of. We do all we can, yet we are still criticized for not doing enough and the positive progress we are making is often overlooked. One positive development is that we now have a guiding legal framework, which makes it easier to progressively work

*Progressive realisation is what we are practising. Our resources are limited; yet we have managed to increase EOC's funding, to fund programmes for women, youth elderly persons and programmes for other marginalized groups that you may not be aware of.*

towards achieving gender equality in budget processes.

**Question:** Gender disparities are often more pronounced in rural areas than in urban settings: are there any specific measures put in place at local government level (district and sub county) to promote respect for gender budgeting and ensure gender equitable participation in the budget process?

**Answer:** What is important is not so much to distinguish on the basis of rural or urban origin, but rather to identify the specific gender issues prominent in the different localities. For example, the gender issues pertinent to education include girl child education, special needs education and so on. In health, maternal health is a key issue, access is another issue. In agriculture, farmer's access to credit is an important consideration. Once key priorities are identified then we can delineate further on the basis of the rural- urban divide. At all planning levels, these sectors are scrutinized and efforts are addressed towards the specific sectoral gender issues.

**Question:** Do you feel the proposed national budget for the 2016/2017 financial year is gender responsive?

**Answer:** The assessment conducted shows an improvement from previous years. Of course the law has helped considerably and we plan to keep monitoring and evaluating all our works against its provisions.

## Mainstreaming Gender and Equity Certification and Compliance in Health. *Mr. Aliyi Walimbwa, Senior Planner-Ministry of Health*

Uganda's health sector has seized upon the gender responsiveness and equity certification requirements of the National Budget Framework Paper and Ministerial Policy Statements as an opportunity to promote universal health coverage. The Ministry of Health is thus undertaking extensive measures to ensure that all citizens enjoy access to public healthcare irrespective of their locality, gender, social or economic circumstance, etc. This article sets out the steps currently being taken within the healthcare sector to embed the gender certification framework into healthcare practice. The article also outlines future priorities in this regard.

### Current efforts to embed the gender and equity certification framework in healthcare practice

There are several initiatives, including the following, currently underway to translate the gender and equity certification framework into healthcare practice:

a) Capacity building trainings have been implemented for healthcare providers at all levels to ensure that they are made aware of the gender and equity priorities of which they should be mindful, and to ensure that they factor these into their programmatic planning and resource allocation.

b) Sensitization of health workers on the right to health, highlighting their roles as duty bearers and patients as rights holders has also been prioritized. Additionally, a checklist covering key

*a checklist covering key gender and human rights aspects relating specifically to healthcare service delivery has been formulated for use in healthcare facilities, and human resource officers, district health officers, nursing officers, medical superintends, and administrators among others have been oriented on this.*

gender and human rights aspects relating specifically to healthcare service delivery has been formulated for use in healthcare facilities, and human resource officers, district health officers, nursing officers, medical superintends, and administrators among others have been oriented on this.

c) The key documents that health facilities and district health teams are required to have include the Patient's' Charters, Client's Charter, various professional codes of conduct, the Uganda Constitution, Principles of the National Health Policy, the Health Sector Strategic Plan among others – all of which promote a human rights approach to healthcare provision, that requires a commitment to non-discriminatory policy and practice.

These initiatives have been positively received by those who have undergone sensitization and capacity-building training. More importantly, they have also supported gender mainstreaming within the healthcare sector, as demonstrated by the performance of the various votes in the health sector assessment by the Equal Opportunities Commission of the 2016/2017 financial year budget.

## Forward-looking priorities targeted at promoting compliance with the gender and equity certification framework in healthcare practice

### Immediate next steps

- I. Explicitly formulating activities aimed at addressing gender inequalities, and inequity within the healthcare sector
- II. Developing performance measurement systems to monitor progress on the above
- III. The allocation of funds to activities that address gender inequalities and inequity and the effective and efficient utilization of such funds for their intended purpose.

### Medium-term plans

- I. Formulating gender- and equity- responsive interventions and measurement indices
- II. Allocation of budgetary resources towards the promotion of gender and equity within the healthcare sector
- III. Explicitly define and reflect gender- and equity- responsive activities and expenditures
- IV. Prioritise the development of services and health infrastructure and equipment, particularly for people with disabilities, older persons and vulnerable groups.

### Future plans

- I. Improve gender and equity performance measurement and reporting systems within the healthcare sector in order to more effectively monitor progress
- II. Guide resource allocation and identify core value for money propositions within healthcare programmes and services.



Members of the National Health Insurance Task Force discuss progress at a Meeting convened by ISER at Piato Restaurant in Kampala on 22nd March 2016



## Further priorities include the following:

- 1. Improving services for Persons With Disabilities (PWDs)**
  - i. Special reduced-height dispensary windows to improve accessibility for PWDs
  - ii. Triage protocols that prioritise PWDs and special priority service lines for PWDs
  - iii. Assistive devices, special equipment and delivery beds etc. to improve maternity services not only for PWDs but women in general
  - iv. Ramps and lifts in addition to steps to improve access not only for PWDs but also elderly persons
  - v. Special toilets for people with disabilities
  - vi. Special wheel chairs to improve the mobility of PWDs and that provide increased access to especially treatment facilities and restrooms
  - vii. Specially-trained staff for PWDs, e.g. sign language interpreters, physiotherapists, occupational therapists, etc.
  - viii. Participation and representation of PWDs in health service planning
- 2. Improving services for the elderly**
  - i. Dedicated services or facilities for the elderly to reduce excessive waiting, which is currently the case as general facilities are overcrowded
  - ii. The provision of special community outreach- or -services for elderly persons with restricted or non-mobility who are unable to access healthcare facilities
  - iii. Prioritisation of medicines and supplies needed by the elderly
  - iv. Other related services deemed necessary
- 3. Allocation of services by location**
  - i. With special focus to promoting equity/fairness in service delivery
  - ii. Proportional resource allocation that is responsive to areas or populations with special or increased health burdens or needs
- 4. Continued focus on special population groups e.g. the indigent/poor, the vulnerable;- pregnant women, children, adolescents, students, pensioners**
- 5. Further data disaggregation by sex, geographical location, income, education level, age, etc. to reflect gender and equity demographics**
- 6. The promotion of greater participation of key affected stakeholder groups, including patients' representatives, in health service planning programmes.**

## Conclusion

The health sector has chosen to view the requirements of gender and equity certification as an opportunity to promote universal access to health care, increase social accountability and engage in awareness raising among citizens on health care related issues as well as demonstrate the need for adequate budgetary allocations.

## Gender Budgeting at the Local Government Level

### *Ms. Ceaser Nabwire, Former Director Economic and Planning- Uganda Local Government Association (ULGA)*

According to the National Development Plan (2010/11-2014/15), gender budgeting, specifically at the Local Government Level, has led to gender promotion, through the empowerment of women, youth and persons with disability. However the Budget allocation on gender related activities is still insufficient to meet the significant gender related needs.

The Local Government Development Planning Guidelines of April 2014 identify gender as one of the crosscutting issues, which requires all Local Government Departments to make specific planning and budgetary provision to ensure its inclusion.<sup>1</sup> According to the Guidelines, this responsibility is spearheaded by the gender focal persons of each sector department, who are tasked with identifying gender -related concerns by means of a thorough gender analysis, conducted with the assistance of the Social Development Department.



Kayunga District Information Officer Ms. Immaculate Galimuka shares about avenues for people to participate in budgeting at the district level

1 See further Local Government Development Planning Guidelines of April 2014 at pp 16-17

Featured below are the gender priorities identified by Wakiso District for attention and mainstreaming<sup>2</sup>

SN.	SECTOR	IDENTIFIED GENDER CONCERNS	ACTION (S) TAKEN
1.	Education	Irregular attendance of boys who engage in pithy activities like brick making and scrap/used plastic bottle collection	Organizing regular games/sports activities which attract boys to attend school regularly and sensitization of parents and the firms engaging the boys
		High incidence of family dissolutions, negatively impacting female teachers unable to sleep under the same roof as their spouses due to limited staff housing	Construction of additional staff houses in primary schools to ensure female teachers are able to reside under the same roof with their spouses
		High dropout rate of girl children due to a lack of sanitary ware and adequate sanitation facilities for exclusive use by genders (as opposed to sharing the same facilities)	Construction of separate pit latrines for boys and girls; sensitizing girls on alternative sanitary methods and hygiene, such as for example reusable materials where pads cannot be afforded
2.	Health	Low participation of male community members in reproductive health services	Customer service training and capacity building of health workers, with particular emphasis on approaches suited to male patients Increased community sensitization
		Low levels of participation by island-dwelling women/girl children in health services such as deworming programmes due to the stigmatization of island women associated by fishermen with bad luck	Conduct deworming exercise by targeting girl child during outreaches

2 Refer to the Wakiso District Gender Mainstreaming report for the Financial Year 2015/16 and the Local Governments' Sector Conditional Grant Negotiation Issues Paper on Social Development Services by the Uganda Local Government Association (ULGA) for the Financial Year 2016/17

		High levels of malnutrition among breast feeding mothers and children	Sensitisation of mothers; comprehensive early childhood care and education provided especially in communities with the most vulnerable and disadvantaged children Feeding schemes
		Negative perceptions of modern family planning methods among both men and women based on persistent myths, e.g. beliefs that contraceptive devices cause cancer, barrenness, etc.	Intensifying sensitization of communities on the benefits of modern family planning methods
		Poor access to health units, especially for people with disabilities. Whereas most Health units have wide entrances, - doctor's treatment rooms generally have smaller access points impeding entry of wheelchairs	Construction of ramps to allow access by PWDs especially those using wheelchairs Construction of wider entrances to doctors' treatment rooms for easy access by people with disabilities.
3.	Production	More women than men are engaged in agriculture; however productivity/ returns are low due to the use of poor quality/ counterfeit agro-chemicals and poor market information	Adoption of crop protection by-laws on the use and handling of agrochemical Strengthening of legal sanctions and penalties to bring to book persons selling fake chemicals; Regular dissemination of market-related information
		Low earnings for women in the fishing sector due to low levels of participation in actual fishing, which is carried out at irregular hours	Maintain district fish demonstration and provide women with opportunities to acquire fish farming skills
		Poor crop farming methods that affect the quality and quantity of yields	Training of farmers on modern crop production methods, dissemination of new innovations/technologies, improvement of post-harvest handling of crops.

4.	Water	Navigation of long distances by girls/women collecting water in areas lacking access to clean water services. Vulnerability with respect to the security of girls/women traversing distances to collect clean water.	Construction of hand pump boreholes, motorized boreholes. Provision of rainwater harvesting tanks to schools and health centres. Rehabilitation of bore holes and construction of modern water wells closer to settlements.
5.	Community services	Low interest in adult literacy initiatives by men and boys who feel that by attending classes community will view them as illiterate	Integrating adult literacy programs with development initiatives, which is not direct targeting as in the Luwero Rwenzori and PRDP programs, OWC and even supporting IGA component under Functional Adult Literacy program
		Increasing numbers of street children	Support and placement of street children in remand homes
		Limited skills among gender focal persons at district level and in Lower Local Governments to analyze and mainstream gender concerns	Gender training and capacity building of sector focal persons



## Tax Policies as a Critical Component in Gender and Equity Budgeting. *Ms. Regina Navuga and Ms. Grace Namugambe, Southern and Eastern Africa Trade, Information and Negotiation Institute (SEATINI)*

The government of Uganda has identified gender equality as one of the ways by which it can achieve inclusive development. For this reason, the government has for the past several years put in place various institutional, legal and operational mechanisms to mainstream gender across ministries and all government institutions. In this process it has tried to improve the access of women to economic opportunities through empowerment projects, promoting girl-child education especially through Universal Primary and Secondary School Education, improving the access of women to health services and promoting the participation of women in national leadership processes hence their increased representation in parliament and in legal associations. Unfortunately, many of these good intentions have not been translated into practice largely due to inadequate resources allocated to implement the gender commitments. While this can be viewed as one of the great challenges to Gender equity, another aspect that cannot be omitted from debate is that of taxation.

Taxation is an important fiscal tool for governments across the world. It is also used to influence the behaviour of citizens, drive economies and strengthen good governance. Tax revenue, in addition to other funding, enables governments to meet its obligations to its citizens through the provision of public goods such as infrastructure, social services and the like. Provision of these needs stimulates economic growth and also mitigates against the impact of economic and social insecurity. Taxes

are the main source of recurring revenue under government control and tax policy is at the heart of the debate on men and women as workers, employers and consumers.<sup>1</sup>

Tax policy refers to the choice of tax instruments, the rates at which taxes are set, the nature of exemptions and the assignment of taxes to different levels of government. A good tax system should meet the requirements of equity in burden distribution,



Members of the Tax Justice Alliance Developing the CSO Position Paper on the Tax Proposals for FY2016/17 during the Tax Retreat

efficiency in resource use, the goal of macro policy and ease of administration.<sup>2</sup>

Despite the fact that the government of Uganda has tried to embrace gender equality, it has not

1 See Esmaeel, E.S. 'The impact of direct, indirect taxation on consumer' in IOSR Journal of Engineering Vol. 3, Issue 6 (June. 2013), V2, pp 8-13

2 Tax Policy and Administration: [http://grc-exchange.org/g\\_themes/pfma\\_tax.html](http://grc-exchange.org/g_themes/pfma_tax.html) accessed 15 May 2016

completely put into consideration the impact of the current tax system on the welfare of women. In Uganda, most of the taxes levied are consumption taxes for instance Value Added Tax and Excise duty. This can be evidenced in the new taxes for the FY 2016/17. Some of them include;

#	Item	Tax Proposal
1	Sugar	Increase from UGX 50 to UGX 100 per kilogram
2	Diapers	6% import duty
3	Tax on drug shops	250, 000 per year

Healthcare is one of the most important aspects for human development. As reflected in the table above, the imposition of UGX 250,000 on drug shops could eventually lead to a hike in the prices of medicine thereby compromising women's access to healthcare treatment. Additionally, the cost of sugar and diapers is more likely to have an adverse effect on women and reduce their consumption of these items.

*Healthcare is one of the most important aspects for human development. As reflected in the table above, the imposition of UGX 250,000 on drug shops could eventually lead to a hike in the prices of medicine thereby compromising women's access to healthcare treatment.*

It should be noted that women in Uganda are engaged in activities that are both within the formal and informal sectors. Those in the formal sector pay tax the same way as their male counterparts. The income tax laws do not have any bias in the way women are taxed in the formal sector despite the special circumstances imposed on them by their role in the family and society at large.

With respect to the balance between direct and indirect taxes, there is some concern about the role of indirect taxation. The Value Added Tax (VAT) exerts a gender bias because of women's consumption patterns, which vary significantly from those of men. Women in developing countries tend to purchase more goods and services that promote health, education and nutrition than men do. This creates the potential for women to bear a larger VAT burden if the VAT system does not provide for exemptions, reduced rates or zero-rating. The same applies to ensuring a sufficiently high tax-free allowance for small entrepreneurs. More generally, because of women's lower income, a tax policy that solely focuses on increasing indirect taxes such as VAT instead of also increasing direct taxes (income taxes) proves to be more potentially burdensome for women.<sup>3</sup>

Uganda subscribes to The Convention on Elimination of All Forms of Discrimination against Women (CEDAW) which recognises the role women play in family systems and the society as a whole. CEDAW proposes that gender roles should inform the way economic policies, including tax policies, are formulated; with a view to first recognising the inequalities that tax policies may create and where possible to seek to transform them.

It is very important to be aware of the gendered impacts of the increasing reliance on indirect taxes, and policy makers need to ensure that tax outcomes are more gender equitable.

There is still a high level of gender inequality in the income tax system, and these formal inequalities,

<sup>3</sup> See further, Taxing men and women: why gender is crucial for a fair tax system, Christian Aid Report (2014)

must simply be removed. With respect to VAT, policy makers must think carefully about the gender patterns of consumption before making a determination as to which goods and services should be domestically zero-rated or VAT exempted. Basic goods such as sugar, diapers, salt, sanitary towels, schoolbooks and many more basic but necessary items should be perpetually tax exempt.<sup>4</sup>

In conclusion, tax policy should be designed in such a way that it is equitable and fair to all. Taxpayers with equal abilities to pay should pay the same amount of tax (horizontal equity); and those with greater ability to pay should pay more (vertical equity). The presence of horizontal and vertical equity in a tax system is believed to make the tax system fair. This means that men and women must have the same tax burden in instances where they have the same ability on the basis of earning and different burdens in different situations in order to achieve substantive equality.

A fair tax system that favours gender equality will greatly enhance the status of women and girls, and enable them to access food, education, safe water, good health services and social protection.<sup>5</sup> This will in turn promote the achievement of social and economic rights for women who are a great pillar to our nation.

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4      *ibid*

5      *ibid*

## Highlights from ISER's gender budgeting capacity building workshops hosted for women's groups in Kayunga District

On the 9th of February and the 3rd of March 2016, the Initiative for Social and Economic Rights (ISER) convened gender budgeting capacity building workshops for women's groups in Busana and Kayonza Sub Counties of Kayunga District. This is an ongoing process aimed at building their capacities in budget advocacy and participation to enable them to effectively engage with the leadership both at the sub county and district level.

Participants included women councilors representing different parishes and interest groups, Community Development Officers, representatives of women's groups, Village Health Teams (VHTs), community members, a representative from the district and Chairpersons L.C.III.

The facilitator used illustrations, including drawings to explain key gender and budgeting concepts. Participants were divided into groups and asked to identify gender and equity issues in education and health sectors.

From the engagement at Busaana Sub County, the participants raised the issue of lack of access to *Busana Health Centre III* for Persons With Disabilities (PWDs). PWDs do not attend antenatal services and also deliver with the assistance of Traditional Birth Attendants because there is no ramp and the beds are not disability friendly at the health facility. The deaf do not have access to interpretation services.

Under education, participants decried the inadequate funds for construction of classrooms at *Nakakandwa Church of Uganda Primary School* where children study under trees. This affects teaching and learning thus leading to school dropouts.



Participants' feedback session during the Gender Budgeting Workshop at Busana Sub County in Kayunga District



A Participant making a Submission at a Gender Budget Workshop at Kayonza Sub County in Kayunga District





Participants actively participated during the Gender Budgeting Workshop at Busana Sub County in Kayunga District



ISER's Community Outreach Officer Ms. Maggie Nabasiye guides the discussion during the Gender Budgeting Workshop at Busana Sub County in Kayunga District



Participants enjoy an energizer break during the Gender Budgeting Workshop at Busana Sub County in Kayunga District





Busana L.C III Chairperson Ms. Florence Nannungi shared about the budget process at the local government level



Participants break into groups to discuss items to include in a social budget during the Gender Budgeting Workshop at Kayonza Sub County in Kayunga District





**Group Work Session during the Gender Budgeting Workshop at Busana Sub County in Kayunga District**



**Ms. Elliot Orizaarwa facilitated the discussions**







Table 4: Summarized Estimates for Supply 2016/17

No	Budget Item	Amount
	Total Recurrent Budget	6,999,172,830,000
	Total Development Budget	10,916,809,017,000
	<b>Total Appropriation</b>	<b>17,915,981,847,000</b>
	Statutory Expenditure	8,444,469,528,000
	<b>Grand Total</b>	<b>26,360,451,375,000</b>



# ISER

Facilitating Social Justice

## About the Initiative for Social and Economic Rights - Uganda

*ISER is a registered national Non - Governmental Organisation (NGO) in Uganda founded in February 2012 to ensure full recognition , accountability and realization of social and economic rights primarily in Uganda but also within the East African region.*

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