GENDER AND EQUITY PLANNING AND BUDGETING IN UGANDA

TRAINING MANUAL FOR FACILITATORS

APRIL 2022

TABLE OF CONTENTS

LIST OF TABLES

LIST OF FIGURES

ABBREVIATIONS

ALREP	Agricultural Livelihoods Recovery Programme
BCC	Budget Call Circular
BFPs	Budget Framework Papers
BMAU	Budget Monitoring and Accountability Unit
CAP	Chapter
CEDAW	Convention on the Elimination of All Forms of Discrimination Against Women
CNDPF	Comprehensive National Development Planning Framework
COMESA	Common Market for Eastern and Southern Africa
CSO	Civil Society Organisation
DFID	Department for International Development
DTPC	District Technical Planning Committee
EAC	East African Community
EDD	Equity-Disaggregated Data
EOC	Equal Opportunities Commission
EPAs	Economic Partnership Agreements
EU	European Union
FGM	Female Genital Mutilation
FY	Financial Year
GAD	Gender and Development
GDD	Gender Disaggregated Data
GEB	Gender and Equity Budgeting
GEWE	Gender Equality and Women's Empowerment
GoU	Government of Uganda
G&E	Gender and Equity
G&E DD	Gender and Equity-Disaggregated Data
FOWODE	Forum for Women in Democracy
HR	Human Rights
ICT	Information, Communication Technologies
IGAD	Intergovernmental Authority on Development
JLOS	Justice, Law and Order Sector
KIDP	Karamoja Integrated Development Programme
KM	Knowledge Management
LG	Local Government
LGBFP	Local Government Budget Framework Papers
LRDP	Luwero and Rwenzori Development Programme
MALGs	Ministries, Agencies, Local Governments
MDAs	Ministries, Departments and Agencies
MEL	Monitoring, Evaluation and Learning

MoD	Ministry of Defence
MoFPED	Ministry of Finance, Planning and Economic Development
MoGLSD	Ministry of Gender, Labour and Social Development
MoH	Ministry of Health
MoLG	Ministry of Local Government
MPSs	Ministerial Policy Statements
M&E	Monitoring and Evaluation
NDPIII	Third National Development Plan
NGOs	Non-Governmental Organisations
NPA	National Planning Authority
NRM	National Resistance Movement
NUSAF	Northern Uganda Social Action Fund
OBT	Output Budgeting Tool
OOB	Output-Oriented Budgeting
OVC	Orphans and Vulnerable Children
OPM	Office of the Prime Minister
PAYE	Pay As You Earn
PBB	Programme-Based Budgeting
PDP	Programme Development Plan
PFMA	Public Finance Management Act
PIAPs	Programme Implementation Action Plans
PRDP	Peace, Recovery and Development Plan
PS/ST	Permanent Secretary/Secretary to Treasury
PWDs	Persons with Disabilities
SEAGA	Socio-Economic and Gender Analysis
SDGs	Sustainable Development Goals
SPDP	Sub-Programme Development Plans
SGBV	Sexual Gender-Based Violence
UBOS	Uganda Bureau of Statistics
UWEP	Uganda Women Entrepreneurship Programme
UWOPA	Uganda Women's Parliamentary Association
US$	United States Dollars
VAT	Value Added Tax
VfM	Value for Money
WID	Women in Development
WTO	World Trade Organisation
YLP	Youth Livelihood Programme

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FOREWORD

The Government is pursuing gender and equity responsive planning and budgeting as a tool for fostering inclusive growth and development. It is mandatory for Ministries, Departments, Agencies (MDAs) and Local Government (LGs) to address gender and equity issues in formulation of Budget Framework Papers (BFPs) and Ministerial Policy Statements (MPSs). The Government launched a National Gender and Equity Budgeting Capacity Development Plan in 2017. The Plan aimed at addressing capacity gaps identified across MDAs and LGs. In addition, a Gender and Equity Budgeting (GEB) Modular Curriculum, and Training Manual were developed. However, the modules were focused on sectoral planning and budgeting.

Government has introduced programmatic planning and budgeting which requires a review of the GEB Curriculum and Training Manual. The planning approach has changed with programmes being defined as related interventions/outputs intended to achieve similar outcomes in a specified period of time. To that effect, the programmatic approach has led to a merger or splitting of sectors. This necessitated a review of the Modular Curriculum and Training Manual.

I urge all trainers of officials engaged in planning, budgeting, as well as monitoring and evaluation, to use the revised Curriculum and Manual with a view to enhancing the gender and equity compliance of our programmes.

Ramathan Ggoobi
Permanent Secretary/Secretary to the Treasury

1.0   BACKGROUND

Gender, Equity and Development

There is growing recognition of the importance of gender equality and equity to development. No other initiative provides stronger impetus than the Sustainable Development Agenda, which calls explicitly for gender equality and "leaving no one behind" as a prerequisite for sustainable development. The Sustainable Development Goals (SDGs) also address issues of disability and age as these cut across gender. Target 1.3 of Goal Number One on ending poverty urges governments to ensure that all men and women, particularly the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership, and control over land and other forms of property, inheritance, natural resources, appropriate new technology, and financial services including micro finance by 2030. This also applies to people with disabilities. Similarly, Goal Number 5 aims at ending all forms of discrimination against women and girls, including those with disabilities. Target 4.5 of SDG 4 aims to eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples, and children in vulnerable situations by 2030. By the same date, SDG 8, target 8.5 aims to achieve full and productive employment and decent work for all women and men, including young people and persons with disabilities, and equal pay for work of equal value. SDG 10, target 10.2, also aims to empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status by 2030.

Available evidence suggests that there is a vicious circle whereby life chances depend on inherited circumstances and inequitable access to services, which, together with rising income inequality, continue to have the most severe impact on the disadvantaged.[1] There is empirical evidence showing that gender equality and equity lead to improved economic growth, poverty reduction and human development. For example, a study on Gender and Growth in Uganda revealed that addressing gender inequalities leads to an additional 1.2 percentage point growth in Gross Domestic Product (GDP) annually.[2] If gender and equity are not addressed in public policy, planning and budgeting, there is a risk that inequities in society will increase, further hampering economic growth and equitable development. Therefore, the NDPIII goal of **Increased Household Incomes and Improved Quality of Life of Ugandans** by 2025 will be missed.

Why Gender and Equity Budgeting?

The rationale for Gender and Equity Budgeting (GEB) in Uganda lies in the acknowledgement that public expenditures may have different effects on men and women, girls and boys, persons with disabilities (PWDs), older persons, orphans and other socio-economic groups, as well as on people in remote geographical locations. This arises from different social roles and expectations, demographic characteristics, conflict, poverty-intensified vulnerabilities, and shortfalls in service delivery. The Government of Uganda (GoU), therefore, initiated GEB to provide an overarching approach for addressing a wide range of inequalities through the national budget process. The Gender and Equity (G&E) agenda is increasingly being recognised by governments, development agencies and civil society organisations (CSOs) as a core pillar of their programming, with Gender and Equity Budgeting

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[1] H. Jones (2009) "Equity in development: Why it is important and how to achieve it", Working Paper 311, Overseas Development Institute.

[2] MoFPED (2012) "Gender and Equity Budgeting in Uganda: Modular Curriculum for Short Courses", Kampala, June

(GEB) as a key strategy towards its implementation. GEB serves as a strategic entry point to address gender and other forms of social, cultural, geographical and economic inequalities. Public policy can only be translated effectively into investment and service delivery by drawing the government's attention to public resource allocations for gender and equity, and ensuring that initiatives and planning form an integral part of the budgetary decision-making processes.

1.1: GEB Requirements and Capacity Development in Uganda

The introduction of GEB into public sector planning and budgeting in Uganda started in 2004 with the release of a Budget Call Circular (BCC) instructing spending agencies to address gender and equity issues. The aim was to provide an overarching approach to address a wide range of inequalities through the National Budget process. Since then, GEB has been a continuous and progressive process.

The requirements of the new approach created a need for institutional training in how to mainstream gender and equity issues in the budget process. In 2004, the Ministry of Finance, Planning and Economic Development (MoFPED), in collaboration with the Ministry of Gender, Labour and Social Development (MoGLSD) developed a Gender and Equity Users' Manual. In 2005, MoFPED embarked on capacity building among selected sectors (Agriculture, Education, Health, Water and Sanitation, and Justice, Law and Order). A number of Civil Society Organisations also trained Local Government (LG) officials in gender budgeting. However, the approaches and content of the respective training institutions differed. In 2012, the first national GEB modular curriculum for short training courses[3] (targeted at practicing officials) was developed, which provided a solid basis for future capacity development efforts.

Since the initiation of GEB in Uganda, there have been a number of developments related to the process. In 2015, the Government enacted the new Public Finance Management Act (PFMA) which made it compulsory for all Ministries, Departments and Agencies (MDAs) and Local Governments to address gender and equity issues in their annual budgets. Every year, the First Budget Call Circular issues "Guidelines for addressing G&E in Sector Budget Framework Papers (BFPs) and Ministerial Policy Statements (MPSs)". The PFMA 2015 mandated the Equal Opportunities Commission (EOC) to conduct G&E compliance assessments of BFPs and MPSs. The EOC presents recommendations to the Minister responsible for Finance, outlining which BFPs/MPSs are compliant for certification and which ones are not. Sector budgets and MPSs that do not attain a Certificate of G&E compliance are rejected by Parliament in accordance with Section 78 (1) and (2) of the PFMA.

In addition, there has been a policy shift from Output-Oriented Budgeting (OOB) to a Programme-Based Budgeting (PBB) framework, which introduced a new approach to addressing G&E in the budgeting process. The PBB is being operationalised by the programmatic approach. With the Third National Development Plan (NDPIII), the government has shifted away from sectoral to programme planning and budgeting. This is aimed at enhancing coordination within government to exploit the synergies and complementaries that could be derived from a more holistic approach to planning and budgeting. A Programme is defined as related interventions/outputs intended to achieve similar outcomes in a specified period of time[4]. Similarly, the NDP III defines programmes as the general delivery channels through which some specific results will be realized. Further, that these programmes constitute various packages of interventions and how they will be organised for the delivery of the intended results. To that effect, the programmatic approach has led to merger

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[3] MoFPED (2012) Gender and Equity Budgeting in Uganda: Modular Curriculum for Short Courses, June
[4] National Planning Authority (2020) Ministry, Agency and Department Strategic Planning Guidelines, Second Edition, Kampala, December

or splitting of sectors. For example, the Human Capital Development Programme constitutes of the sectors of Education and Sports; Health; and Social Development. The Energy and Mineral Development Sector was split into Mineral Development; Sustainable Development of Petroleum Resources; and Sustainable Energy Development programmes. A total of 20 programmes were designed to address the identified development challenges inhibiting growth. These programmes address the different aspects of an identified development challenge along the value chain systematically and comprehensively.

Table 1.1 List of Programmes and Sub-Programmes

	National Programmes	Sub-Programmes
1	Agro-Industrialisation	1. Agricultural Production and Productivity 2. Storage, Agro-Processing and Value addition 3. Agricultural Market Access and Competitiveness 4. Agricultural Financing 5. Agro-Industrialisation Programme Institutional Strengthening and Coordination
2	Minerals Development	1. Mineral Exploration, Development and Value Addition 2. Institutional Strengthening and Coordination
3	Sustainable Development of Petroleum Resources	1. Upstream 2. Midstream 3. Downstream 4. Institutional Coordination
4	Manufacturing	1. Industrial and Technological Development 2. Trade Development 3. Enabling Environment
5	Tourism Development	1. Marketing and Promotion 2. Infrastructure, Product Development and Conservation 3. Regulation and Skills Development
6	Natural Resources, Environment, Climate Change, Land and Water Management	1. Water Resources Management 2. Land Management 3. Environment and Natural Resources Management
7	Private Sector Development	1. Enabling Environment for Private Sector Development 2. Private Sector Institutional and Organisational Capacity
8	Sustainable Energy Development	1. Generation 2. Transmission and Distribution 3. Renewable Energy Development 4. Energy Efficiency
9	Integrated Transport Infrastructure and Services	1. Transport Regulation 2. Land Use and Transport Planning 3. Transport Infrastructure and Services Development 4. Transport Asset Management 5. Institutional Coordination
10	Sustainable Urbanisation and Housing	1. Physical Planning and Urbanisation 2. Housing Development 3. Institutional Coordination

	National Programmes	Sub-Programmes
11	Innovation, Technology Development and Transfer	1. Research and Development 2. STI Ecosystem Development 3. Industrial Value Chain Development
12	Digital Transformation	1. ICT Infrastructure 2. E-Services 3. Enabling Environment 4. Research, Innovation and ICT Skills Development
13	Human Capital Development	1. Education, Sports and Skills 2. Population Health, Safety and Management 3. Gender and Social Protection 4. Labour and Employment Services
14	Regional Balanced Development	1. Production and Productivity 2. Capacity Building for Leaders
15	Community Mobilisation and Mindset Change	1. Community Sensitisation and Empowerment 2. Strengthening Institutional Support 3. Civic Education and Mindset Change
16	Public Sector Transformation	1. Strengthen Accountability 2. Government Structures and Systems 3. Decentralisation and Local Economic Development 4. Business Process Re-Engineering and Information Management
17	Development Plan Implementation	1. Development Planning, Research, Evaluation and Statistics 2. Resource Mobilisation and Budgeting 3. Oversight, Implementation, Coordination and Monitoring 4. Accountability Systems and Service Delivery
18	Governance and Security	1. Security 2. Democratic Processes 3. Anti-Corruption and Accountability 4. Policy and Legislation Processes 5. Access to Justice 6. Refugee Protection and Immigration Management 7. Institutional Coordination
19	Administration of Justice	1. Institutional Coordination 2. Criminal Justice 3. Legal Education, Training and Research 4. Civil Justice
20	Legislature	1. Legislation 2. Oversight 3. Representation 4. Institutional Capacity

Following the shift to PBB, the 2012 GEB curriculum could no longer address the training needs of MDAs and LGs sufficiently. The shift therefore warranted the revision of the curriculum, taking into account the recent developments.

The process of developing the GEB facilitators' and participants' training manual was further informed by the national GEB Capacity Development Plan (CDP) 2017/18-2021/22 and the curriculum. The highly consultative CDP design process was built on the lessons learned and gaps identified by

GEB Capacity Assessments (conducted by MoFPED, EOC, the SURGE Programme managed by MSP, MoGLSD, UN Women and DFID, among others), and the Institutional Capacity Assessment (ICA) undertaken as part of the DFID SURGE Programme. The CDP outlined a detailed account of specific training needs for different GEB actors (see Table 1.2) for the period of 2017/18 – 2020/21. It provided a detailed framework for revision of the GEB training curriculum and development of the supporting detailed training manuals for participants and facilitators.

Table 1.2: Needs-Based GEB Capacity Development Training Plan By Priority Target Group

GEB Capacity Dimensions/Needs	Capacity Builders	Assessors	MDAs, LGs
M1. Introduction to Gender and Equity Budgeting in Uganda	Intermediate	Intermediate	In-depth
M2. Concepts and Models of Gender and Equity Budgeting	Intermediate	Not applicable	Intermediate
M3. Gender and Equity Analysis	Intermediate	Intermediate	In-depth
M4. Gender and Equity Mainstreaming in Development Planning	In-depth	Intermediate	In-depth
M5. G&E in the Budgeting Process	In-depth	Intermediate	In-depth
M6. Assessing BFPs and MPSs for G&E Compliance	In-depth	Intermediate	Not applicable
M7. G&E Monitoring, Evaluation and Learning	In-depth	Intermediate	In-depth
M8. Integrating G&E in Revenue Generation	Intermediate	Not applicable	Intermediate
M9. Knowledge Management, Advocacy and Lobbying	Intermediate	Intermediate	In-depth
Colour Codes: Light grey =Intermediate, Dark grey =In-depth, Plain White = Not applicable			
Note: The colour codes above symbolize the proposed training modules for the three groups of GEB actors, based on their level of knowledge or awareness about a specific topic/ dimension as identified in the CDP.			

1.2: Approach

The objective of the GEB Facilitators' Training Manual is to support a focused and practical approach to GEB capacity building. The capacity building is specifically geared towards developing the level of knowledge required for undertaking public financial planning in compliance with the G&E requirements as set out in the PFMA 2015. In this regard, the facilitators' training manual should be considered as part of a holistic capacity development framework. The facilitators' training manual introduces an approach to addressing gender and equity in policy planning and budgeting through the use of existing planning/budgeting systems, processes and reference tools.

It is acknowledged that participants of the training may have varying levels of knowledge and expertise in GEB. As such, the facilitators' training manual approaches the practice from an introductory level, outlining the key concepts, models and principles, before it embarks on discussing their practical application. Those who wish to develop a more in-depth understanding of any of the topics covered in the GEB facilitators' training manual should consult the suggested list of further reference materials provided at the end of each Module. They may also consult external resources for information and consider undertaking additional training courses, study visits, etc., where possible.

In principle, the time allocated for sessions is only indicative. For each workshop, time allocation for different sessions should be rationalised depending on the needs being addressed and the target group.

1.3: Structure of the Facilitators' Manual

The facilitators' manual uses a chain-linked modular approach, structured into nine individual modules that follow a progressive and sequential pattern. The modules cover themes/technical areas identified in the CDP. There are six core modules (modules 3-8) that cover the key processes of planning and budgeting – from the fundamentals of a G&E analysis to its practical application in planning, budgeting and revenue administration. The remaining three modules outline the broader context for GEB and provide additional skills (see Figure 1.1).

Figure 1.1: Structure of the facilitators' manual

GEB Curriculum	Core Modules	M9: Knowledge Management, Advocacy and Lobbying
M1: Introduction to GEB in Uganda **M2:** Concepts and Models of GEB	**M3:** G&E Analysis **M4:** G&E Mainstreaming in Development Planning **M5:** G&E in Budgeting **M6:** G&E Compliance Assessments of BFPs/MPSs **M7:** G&E Monitoring, Evaluation and Learning **M8:** G&E in Revenue Generation	
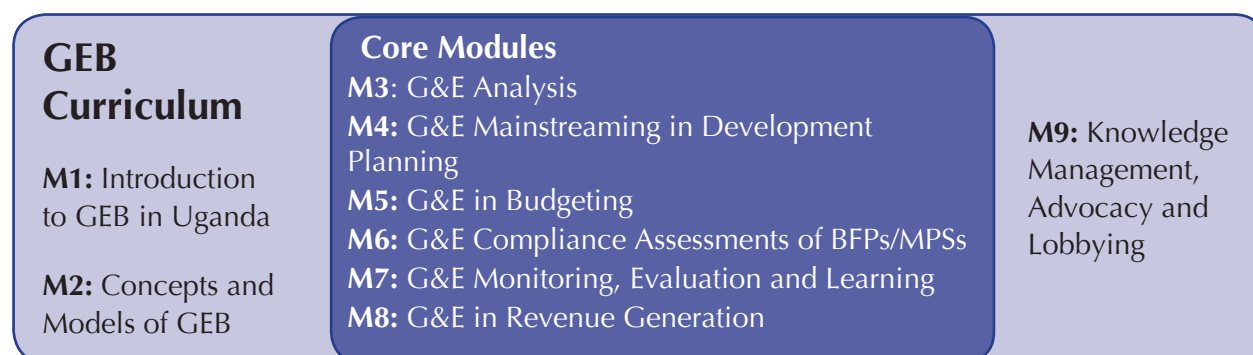
Even though the module content has a progressive flow, each module is based on a similar structural pattern and provides the required background so that it can be delivered independent of others. This approach allows a degree of flexibility and space for adapting the training to the specific requirements of a target group – adhering to different time frames available for conducting the training and incorporating specific sector/programme knowledge.

1.4: Training Manual

This facilitators' manual provides guidance for navigating and interpreting the content and offers advice on adapting the content for a particular target group, which the facilitator is required to cover in a session (table 1.3). While the majority of the required content is already included in the facilitators' manual, some modules may require additional reference materials. If that is the case, it will be indicated at the start of a facilitators' manual in the *"before the session"* section so that the facilitator can prepare in advance of a session.

Table 1.3: General outline of each module in the facilitators' manual

MODULE	DESCRIPTION
Description	Brief description of the module content
Learning outcomes	What the participants should have learned by the end of the module
Duration	Expected/suggested duration of the training
Before the session	Guide notes for preparing to deliver a module
Content and session plan	Outline of the topics/material to be covered in the module and how they are to be covered
Methods of delivery	A list of all case studies/handouts/exercises
Key learning points	Main takeaway messages learned by participants from the module

1.5: Designing a Training Workshop

Based on the CDP, the GEB curriculum identifies three core target groups of GEB actors – GEB capacity builders (CBs), GEB Assessment Institutions, and Programmes/Sectors/MDAs/LGs (see Box 1). In the curriculum, each module description outlines the **target group** for the session based on the capacity gaps and the level of knowledge required as identified in the CDP. It also indicates whether the target group requires **intermediate or in-depth training** on the topics covered under that module. Facilitators are expected to adhere to this guidance, as well as the time available for training when designing their workshops. The design of the curriculum allows flexibility in selecting what module to use and the content to include in the module. Further guidance on how to design a tailored GEB training workshop is provided in Annex 1.

> **Box 1.1: Actors in the GEB process**
>
> The GEB process involves various actors:
>
> i. GEB capacity builders: MoFPED, MoGLSD, EOC, CSOs, academia and training institutions;
>
> ii. GEB Assessment Institutions: Equal Opportunities Commission, Ministry of Finance, Planning and Economic Development, Parliament Budget Officers, Office of the Auditor General, Civil Society Organisations and Budget Oversight Actors at National and Local levels, i.e., Parliament and Local Government Councils;
>
> iii. Sectors, MDAs and LGs at various staff levels: Top Management, Departmental Heads, Technical Staff, Budget Officers, Planning Units, GFPs, etc.

In the past, GEB capacity development initiatives have been delivered by a wide range of actors, which resulted in varying levels of training quality and lack of uniformity and consistency in content. As the CDP sets out to provide a unified standard for GEB capacity development in Uganda, all training supporting the implementation of the Plan will be delivered by trained and/or certified GEB trainers whose details are stored in a national database on GEB managed by MoFPED.

1.6: Evaluation of Learning Outcomes

Gender and Equity Budgeting capacity development initiatives will be evaluated against their delivery and effectiveness. The evaluation will assess the training delivered for each module. Standard evaluation forms have been designed to collect feedback from participants and facilitators. Participants will be required to evaluate session content and delivery. Evaluation by facilitators will be used to assess the effectiveness of training – the knowledge gained by participants as a result of attending the training. This will be done by capturing facilitators' observations and evaluation of participant interaction during the training; participant engagement with the material; quality of discussion; and ability to apply knowledge in practical exercises (particularly for the core modules 3-8).

2.0 MODULE 1 — INTRODUCTION TO GENDER AND EQUITY BUDGETING IN UGANDA

Module Description

This module introduces Gender and Equity Budgeting (GEB) and highlights the policy and institutional framework for GEB in Uganda. It covers the conceptualisation, background and rationale for addressing G&E in policies, strategies and budgets. It also outlines GEB national, regional and international policy and legal frameworks. Participants are further introduced to key approaches to GEB, particularly related to mainstreaming and targeted approaches.

Learning Outcomes

At the end of the module, participants should be able to:

i.   Explain the rationale of GEB and the risks of not addressing gender and equity (G&E) in policy, planning and budgeting;

ii.   Identify the current national, regional and international legal and policy frameworks that make GEB obligatory for Programmes/Votes;

iii.   Explain the main approaches for addressing G&E in public policy planning and budgeting.

Duration - 2 hours 20 minutes

> **Box 2.1: Instructions for the Trainer**
>
> **Before the session the facilitator must note the following:**
>
> i.   Familiarise yourself with the module content for this session. It will be your tool throughout the session. Please internalise the following concepts: Budget, Equity, Equity Issue, Gender, Gender Issue, Gender Equality, Gender Equity, Gender and Equity Budgeting, Gender Relations.
>
> ii. Assess your audience's level of understanding of gender, equity and budgeting. The module is designed to provide an introduction to and rationale for GEB, GEB legal and policy frameworks in Uganda and the targeted/affirmative action approaches to GEB.
>
> iii. Check Materials: The subject matter of the module is all contained in the module unit content below. You may make copies of the units you feel your audience needs to read.

Module Content and Session Plan

Unit 1.1:   Background to Gender and Equity Budgeting

This unit introduces and discusses the concept of 'GEB'. It further traces the historical evolution of GEB in Uganda.

Unit Outline

i.   Conceptualising GEB

ii.   Evolution of GEB in Uganda

Unit Plan:

> **Box 2.2: Instructions to the facilitator**
>
> **Conceptualising GEB**
>
> i.   Begin by establishing the level of knowledge of gender, equity, budgeting and gender, and equity budgeting among the participants. Ask the participants what they understand of each concept. This should give you a good understanding of how much time and attention you should dedicate to explaining the definitions of these key concepts.
>
> ii. Define GEB.
>
> iii. Explain what the GEB process entails.
>
> iv. Make necessary clarifications and use illustrations to enable participants to acquire a clear understanding of GEB.

Unit Content

Unit 1.1: Background to Gender and Equity Budgeting

This unit will trace the historical evolution of Gender and Equity Budgeting in Uganda from 1999 to the present day. The unit will also define the key concepts used in GEB. It will further present the rationale for addressing gender and equity (G&E) in policies, strategies and budgets, followed by a discussion of the GEB policy and legal frameworks in Uganda. The module will conclude with a discussion of approaches to GEB.

1.1.1: Conceptualising GEB

Gender and Equity Budgeting is a process of addressing gender and equity concerns in the budget. Such concerns arise out of inequalities and inequities amongst regions, socio-economic groups as well as women, men, boys and girls[5]. In Uganda, GEB involves analysing disaggregated data (by sex, age, disability and geographical location) to identify inequalities and inequities in access to, participation in, and/or benefit from government programmes and budgets; as well as designing appropriate interventions to address the inequalities and inequities by allocating funds during the budget process. **GEB is not about the preparation of separate budgets for women and men** or separate budgets for marginalised groups, age-specific groups or remote regions. GEB is aimed at ensuring that mainstream budgetary provisions address the different needs of women and men, socio-economic groups and regions.

1.1.2: Evolution of GEB in Uganda

Take the participants through the evolution of GEB in Uganda, highlighting the process from its inception led by civil society organizations to when the government took an interest until GEB became mandatory under the law.

Methodology

i.   Brainstorming
ii. Lecturette

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[5] SURGE Team (2016) "A Background Paper for a Political Economy Assessment", Kampala, October.

1.1.2: Evolution of GEB in Uganda

Forum for Women in Democracy (FOWODE), a civil society organisation (CSO) has championed Gender Budgeting in Uganda since 1999. Its approach focused exclusively on gender issues. Past National and selected Local Governments budgets were reviewed to identify who benefited: men, women, girls or boys? The approach was ex-post in that it examined past budgets. Issue papers were produced for advocacy purposes and targeted Parliamentary Committees and Local Government Councils. In 2004, the Government of Uganda adopted GEB.

Since Financial Year (FY) 2004/2005, Government through the Ministry responsible for Finance has annually issued Budget Call Circulars (BCCs) that oblige all the Ministries, Departments and Agencies (MDAs) and LGs to show how they will address gender and equity issues through their budgets. This broadened the coverage beyond gender issues to include addressing other forms of inequalities.

In 2015, Parliament enacted the Public Finance Management Act (PFMA) making it compulsory for all Ministries, Departments and Agencies (MDAs) as well as Local Governments (LGs) to identify and address Gender and Equity issues in their activities to be funded through their annual budgets. The Act mandates the Equal Opportunities Commission (EOC) to assess Budget Framework Papers (BFPs) and Ministerial Policy Statements (MPSs) for Gender and Equity (G&E) responsiveness. The EOC then advises the Minister responsible for Finance to issue Certificates of G&E Compliance to Programmes and MDAs that attain the minimum score based on the assessment. Programme Budgets and MPSs that are non-compliant are rejected by Parliament in accordance with Section 78 (1) and (2) of the Public Finance Management Act. It is therefore now mandatory for MDAs and LGs to comply with gender and equity requirements during planning and budgeting to be issued a Certificate of Compliance with Gender and Equity.

The GEB approach adopts both an ex-ante analysis involving proactive integration of Gender and Equity perspectives during budget formulation and a quasi-ex-post assessment of Budget Framework Papers (BFPs) and Ministerial Policy Statements (MPSs) by the Equal Opportunities Commission (EOC).

Unit 1.2: Rationale for Addressing G&E

This unit aims to acquaint participants with the rationale for addressing G&E in development interventions.

Unit Outline

Unit 1.2: Rationale for addressing G&E

1.2.1 Rationale based on normative frameworks

1.2.2 Evidence-based rationale

1.2.3 Benefits of GEB

Unit Plan:

1.2.1 Rationale based on normative frameworks

This is given in Box 2.3

Box 2.3: Instructions to the facilitator

i.   Inform participants of the government's commitment to various international, regional and national instruments on Gender Equality and Women's Empowerment and Human Rights.

ii. Stress the government's obligation to fulfil these Gender Equality and Women's Empowerment and Human Rights commitments.

iii. Further impress it upon participants that fulfilment of these commitments requires gender and equity planning and budgeting, since they have resource implications, hence, the rationale for GEB.

1.2.2 Evidence-based rationale

I.   Introduce the rationale for GEB in terms of enhancing equitable distribution of growth, public expenditure and access to services, markets and opportunities for excluded categories.

II. Discuss GEB as a way for translating public policy into all-inclusive and effective investment and service delivery.

1.2.3 Benefits of GEB

i.   Ask participants to highlight what they perceive to be the benefits of GEB.

ii. Provide supplementary information on the benefits of GEB.

Methodology

i.   Brainstorming
ii. Lecturette
iii. Buzz groups

Unit Content

Unit 1.2: Rationale for addressing G&E

1.2.1: Rationale based on normative frameworks

The government of Uganda is a signatory to various international, regional and national instruments on Gender Equality and Women's Empowerment (GEWE) and Human Rights (HR). These are discussed in detail in sub-section 1.3 of this manual. The normative frameworks create an obligation of the government to address inequalities by implementing agreed actions.

1.2.2: Evidence-based rationale

There is evidence showing that public expenditures may have different effects on women, men, persons with disabilities, children, older persons, other marginalised socio-economic groups and regions. For example, more boys than girls enrol and complete the cycle of Universal Secondary

Education. This arises from different socio-economic roles and expectations, demographics, conflicts and poverty-intensified vulnerabilities and shortfalls in service delivery.[6] There is further evidence showing that gender equality leads to improved economic growth, poverty reduction and human development. A study on gender and development in Uganda revealed that addressing gender inequalities leads to an additional 1.2% growth in GDP annually.[7]

1.2.3: Benefits of GEB

GEB has a host of benefits that include:

i.   Promoting equitable distribution of growth, public expenditure and access to services, markets and opportunities for women, poor men, youth, orphans, the unemployed, prisoners, children, persons with disabilities (PWDs), informal sector workers, the elderly, ethnic minorities, people in conflict areas etc;[8]

ii.   Facilitating all vulnerable groups to access, benefit from and effectively utilise government programmes, hence the choice of GEB;

iii.   Drawing the attention of all stakeholders on how public resources are allocated;

iv.   Seeking political and administrative commitment to Gender and Equity;

v.   Fulfilment of international and regional normative commitments.

Unit 1.3: GEB Policy and Legal Frameworks in Uganda (40 minutes)

This unit discusses the GEB policy and legal frameworks in Uganda, particularly the national, regional and international policy and legal frameworks. It also discusses the obligations/requirements for GEB under the frameworks and policy provisions.

Unit Plan:

i.   National, regional and international, policy and legal frameworks

ii.   Obligations/requirements for GEB under the frameworks and policy provisions

1.3.1 National policy and legal framework

1.3.2 Regional policy and legal frameworks

1.3.3 International policy and legal frameworks

1.3.4 Obligations/requirements for GEB under the frameworks and policy provisions

The facilitator should:

i.   Discuss the national policy and legal frameworks for GEB, i.e. the Constitution, Vision 2040, National Development Plan 2015/16 – 2019/20 (NDPII), National Gender Policy, 2007 and National Laws/Acts of Parliament.

ii.   Present the regional policy and legal frameworks.

iii.   Present the international policy and legal frameworks.

iv.   Discuss the obligations/requirements for GEB under the frameworks and policy provisions.

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[6] Republic of Uganda (2012)
[7] Republic of Uganda (2012)
[8] Republic of Uganda (2012) "Equity Promotion Strategy Paper", Kampala, MoGLSD.

Methodology
I.   Brainstorming
II.   Lecturette
III.   Buzz groups

Unit Content

1.3.1: National policy and frameworks
Uganda has policy and legal frameworks that aim to promote equality and equity. These include:
i.   The Constitution of the Republic of Uganda, 1995 (as Amended)
ii.   Uganda Vision 2040
iii.   The Third National Development Plan 2020/21- 2024/25 (NDPIII)
iv.   The Uganda Gender Policy, 2007
v.   The National Equal Opportunities Policy, 2006
vi.   Public Finance Management Act, 2015, and
vii.   Several other Acts of Parliament

The Constitution of the Republic of Uganda
The Constitution is the supreme law of Uganda and has provisions that guarantee fundamental human rights for all citizens. The 1995 Constitution of the Republic of Uganda recognises the equality of all human beings and prohibits discrimination in all forms.[9]

Chapter IV, Article 20 (1) and Article (1) and (2) of the Constitution of the Republic of Uganda stipulate that fundamental rights and freedom of individuals are inherent and not granted by the State; that all persons are equal before and under the law in all spheres of political, economic, social, and cultural life; and, most of all, that a person shall not be discriminated against on the ground of sex, race, colour, ethnic origin, tribe, birth, creed or religion, social or economic standing, political origin or disability. The Constitution is also based on Uganda's commitments and ratification of the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) and other international obligations on gender equality and equity and is acclaimed as one of the only two gender-sensitive Constitutions in Africa.[10] The following Articles demonstrate that gender equality and equity are enshrined in the Constitution:

Article 21 (2) provides for equal treatment of all persons in all spheres of life before and under the law regardless of sex.

Articles 31 (1) entitles women and men to equal rights in marriage, during marriage and at its dissolution. Article 32 (1) mandates the State to take affirmative action in favour of groups marginalized on the basis of gender, age, disability or any other reason created by history, tradition or custom, for the purpose of redressing imbalances that exist against them.

Article 33 (1) recognizes women's and men's full and equal dignity.

Article 33 (2) mandates the State to provide the facilities and opportunities necessary to enhance the welfare of women to enable them to realize their full potential and advancement.

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[9] Republic of Uganda (1995) Constitution of the Republic of Uganda, Entebbe, Government Printers.
[10] M. Kasembe (2010) "Gender Based Violence in the Republic of Uganda: The Situation Analysis Report" MoGLSD and UN Women, Kampala.

Article 33 (3) further mandates the State to protect women and their rights, taking into account their unique status and natural maternal functions in society.

Article 33 (4) affirms that women shall have the right to equal treatment with men and that right shall include equal opportunities in political, economic and social activities.

Article 33 (5) accords affirmative action to women for purposes of redressing the imbalances created by history, tradition or custom.

Article 33 (6) prohibits laws, cultures, customs or traditions which are against the dignity, welfare or interest of women or which undermine their status (Republic of Uganda 1995).[11]

Article 34 provides for the rights of children

Uganda Vision 2040

Uganda's overall national development planning is guided by Vision 2040, the country's development blue print. Uganda's Vision statement is **"A Transformed Ugandan Society from a Peasant to a Modern and Prosperous Country within 30 years"** and aims at transforming Uganda from a predominantly peasant and low-income country to a competitive upper-middle-income country by 2040. Achieving the transformational goal will depend on the country's capacity to strengthen the fundamentals including its human resource.[12] Uganda's national aspirations are also articulated in Vision 2040. Equality and equity are some of the Ugandans' aspirations articulated in Vision 2040:

Ugandans aspire to have unity in diversity and equal opportunities irrespective of gender, tribe, ethnicity or religion.

Ugandans aspire for a future in which men, women, youth, children and persons with disabilities are empowered to participate as equal partners in development.

Ugandans further aspire for a progressive and developmental culture that blends traditional beliefs and national values.

These aspirations, as well as emerging development opportunities and global trends, provide a basis and foundation for the realization of Vision 2040.[13]

Subsequently, the principles of Vision 2040 are also equality and equity-focused. The principle of ownership states that the realisation of Vision 2040 requires the wholehearted support of all stakeholders. The same applies to the subsequent National Development Plans derived from this vision and intended to achieve its goals and objectives. The ownership is not only for the formulation process but also for a smooth and successful implementation of programmes, projects and other initiatives. Thus, all citizens of Uganda must participate in the realization of the Vision. This implies balanced development, another principle of Vision 2040 that is linked to ensuring that all regions of the country benefit from the growth of the national economy by using national resources equitably, accessing better infrastructure and other development projects to realize higher investment levels required to fight poverty, and promoting social equity and harmony. The other dimension of equity is the promotion of gender and human rights.

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[11] Republic of Uganda (1995) Constitution of the Republic of Uganda, Entebbe, Government Printers
[12] Republic of Uganda (2010) Vision 2040, Kampala, National Planning Authority.
[13] Ibid

The Vision follows various international conventions and resolutions that promote equal opportunities and enjoyment of human rights for both men and women. The mainstreaming of gender, disability and human rights is a core part of the planning process. Vision 2040 adds that behaviour change is needed in many public and private sector groups as well as among many citizens, and is crucial for rapid economic growth and transformation. The people need to demonstrate and exercise concern for other citizens, especially the elderly, the disabled and children. This includes being committed to promoting gender equality so that men, women, boys and girls have equal opportunities and access to resources.

Access to basic needs such as education, health services, food, housing and the equitable distribution of incomes among all citizens shall also be promoted. As part of implementing sustainable development, every person shall be assured of a life of dignity, including life in a society that respects and helps realize human rights. In addition, Vision 2040 obligates the State to care for, and protect people who are vulnerable either by age, social class, location, disability, gender, disaster or do not earn any income.

Third National Development Plan 2020/21 – 2024/25 (NDPIII)

The current and future National Development Plans are derived from Vision 2040 and are intended to achieve its goals and objectives. The vision of NDP III is, "**A Transformed Ugandan Society from a Peasant to a Modern and Prosperous Country within 30 years";** while its theme is, **"Sustainable Industrialisation for inclusive growth, employment and wealth creation".** The goal of NDP III is to **Increased Household Incomes and Improved Quality of Life of for Ugandans.**[14] Inclusive growth implies adhering to the principles of equality and equity articulated in Vision 2040.

NDP III notes that over the last decade, the country has registered some significant economy-wide achievements that have begun to lay the foundation for pursuing the industrialisation and diversification agenda. Some of these key achievements include: sustained peace, security, and a stable macro-economic environment have provided the basic anchor for economic growth and development; the economy expanded more than twice from UGX64 trillion in FY 2010/11 to UGX128 trillion in FY2018/19 in nominal terms; GDP per capita has grown from USD 844 in FY2011/12 to USD 878 in FY 2018/19; access to and utilisation of education services has significantly increased with 92 percent of all parishes now having a government-aided primary school, while 71 percent of all sub-counties have a government aided secondary school; and, access to and utilisation of health services has significantly increased with the population living within a 5km radius of a health facility increasing from 83 percent in 2012/13 to 86 percent in 2016/17.

However, Uganda's high population growth rate at 3 percent is straining its capacity to deliver public services and accelerate economic growth. At an estimated 41.6 million people in 2020, Uganda's population is expected to double (84 million) by 2040. This has resulted into an unfavourable age structure, where a significantly young population (0 – 14 years) constitute 49.3 percent, revealing a high dependency burden. While the young population creates a potential market and labour force if well invested in, the country is failing to cope with the required investment. Indeed, per capita expenditure on education has declined from 3 percent (2017/18) to 2.3 percent (2018/19). In addition, a large youthful population consisting of 23 percent of the population (approx. 9.6 million people) creates both an opportunity and a challenge. It creates an opportunity because of the potential demographic dividend from the abundant labour force and future demand. However, if the

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[14] Republic of Uganda (2020) Third National Development Plan 2020/21 – 2024/25 (NDPIII), Kampala, National Planning Authority

anticipated youth bulge is not well planned for through balanced investments in social and economic policies, it creates a challenge and the spectre of missing the demographic dividend. Further, a large proportion of households (68.9 percent, Population Census Report, 2014) is still stuck in the subsistence economy. This segment of the population consists of largely small holder farmers, (living on fragmented pieces of land) that rely on peasant farming for home consumption and hardly realize any surplus for the market. Improving the incomes of this segment of the population will be central in the NDPIII period through increasing their land productivity and value addition to their products.

In addition, there are persistent vulnerabilities and wide-regional disparities in attaining required poverty reduction targets. The percentage of people living below the poverty line (1.00 USD per day) was 21.4 percent in FY 2017/18 compared to the NDPII target of 14.2 percent. Moreover, there are wide regional disparities with Bukedi (43.7 percent), Busoga (37.5 percent), Bugisu (34.5 percent) and Teso (25.1 percent) experiencing reversals compared to the previous poverty levels. Over the NDPII period, there was frequent economic loss and human mortality from disasters driven by increasing hazards, exposure and vulnerability mostly affecting these regions. Many households in these sub-regions depend on crop agriculture as their biggest source of income and this highlights the urgent need for an industrialisation strategy to add value to agricultural produce. Additionally, there remain significant poverty disparities across social groups as well as between rural and urban areas. In addition, risk and social vulnerabilities are on the increase and are generally associated with demographic characteristics such as age, sex, disabilities and covariate risks such as unemployment, access to social security, poor working conditions, poverty and disasters. The challenge of wide-regional disparities and persistent vulnerabilities in attaining required poverty reduction targets is compounded by low investment in social protection systems. This has impacted poverty and vulnerability levels across the entire population.

National Gender Policy, 2007

The Uganda Gender Policy is an affirmation of the Government of the Republic of Uganda's unequivocal commitment to take actions that will bring about more equal gender relations.[15] The policy seeks to ensure that all government policies and programmes, in all areas and at all levels, are consistent with the long-term goal of eliminating gender inequalities. The goal of the Gender Policy is therefore to achieve gender equality and women's empowerment as an integral part of Uganda's socio-economic development. The purpose of the policy is to establish a clear framework for the identification, implementation and coordination of interventions designed to achieve gender equality and women's empowerment in Uganda. The policy is a guide to all stakeholders in planning, resource allocation, implementation, monitoring and evaluation of programmes from a gender perspective.

The policy gives a clear mandate to the Ministry of Gender, Labour and Social Development and other line ministries to mainstream gender in all programmes. It sets priority areas of action at the National, Programme, Sub Programme, District and Community levels. These are:
- Gender and Livelihoods
- Gender and Rights
- Gender and Governance, and
- Gender and Macro-Economic Management.

The ultimate objective of the policy is to evolve a society that is both informed and conscious of gender and development issues and concerns.

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[15] Republic of Uganda (2007) **National Gender Policy, 2007**, Kampala, MoGLSD

Amongst the objectives of the Uganda Gender Policy are:

i.   To reduce gender inequalities so that all women and men, girls and boys are able to move out of poverty and to achieve improved and sustainable livelihoods;

ii.   To address gender inequalities and ensure inclusion of gender analysis in macro-economic policy formulation, implementation, monitoring and evaluation.

These objectives have implications for addressing the burdens of women's unpaid care work if care work is construed in terms of existent gender inequalities and its value is computed and recorded in macro-economic analysis and documentation, respectively. The guiding principles of the National Gender Policy include gender equality, affirmative action, addressing unequal household and family relations, and promotion of Gender and Development (GAD) and Women in Development (WID) approaches.[16]

The National Equal Opportunities Policy, 2006

The National Equal Opportunities Policy aims at promoting equality of opportunities for all persons in Uganda, irrespective of gender, age, physical ability, health status or geographical location, in all activities, programmes, plans and policies of Government, private sector and Non-Governmental Organisations in all spheres of social, economic, political and civil life.[17] Equal opportunities deals with issues and concerns of marginalisation, discrimination, injustice, exclusion, unfairness and inequality in access to resources, services and benefits. Promoting equal opportunities is therefore not only about adopting measures directed at marginalized groups but also actualising fairer roles for all. It involves not only making programmes and resources more accessible to the marginalised groups, but also reviewing and refocusing the policy and legal framework. This entails re-orienting the analytical and organisational abilities of government institutions, non-governmental agencies and the private sector, in order to introduce a balanced relationship among the different members of society in all areas for sustainable development.

The goal of the National Equal Opportunities Policy is to provide avenues where individuals and groups' potentials are put to maximum use by availing equal opportunities and affirmative action. The policy objectives are to;

Guide the planning processes, affirmative action, and implementation of programmes and allocation of resources to all stakeholders.

Guide the establishment of legal, policy and institutional frameworks of all stakeholders.

Provide a framework for assessing responsiveness of programmes and activities to equal opportunities, in redressing any imbalances therein.

Empower marginalised and vulnerable groups for their full participation in all development processes. Enhance capacity of implementing agencies to provide quality services with a view of monitoring compliance with affirmative action and the constitutional provisions.

The following principles guide the implementation of the policy:

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[16] Ibid.
[17] The National Equal Opportunities Policy: Equitable Development for Sustainable Creation of Wealth (2006), July, Kampala, Ministry of Gender, Labour and Social Development

1.   *Rights Based Approach*

The Rights Based Approach (RBA) is used in implementing the policy. This approach ensures that development policies and activities in the household structure, institutions, organisations and State enhance the rights of marginalised groups.

a) Participation

The Policy provides a yardstick in which all policies and programmes provide for the involvement of marginalised groups in all spheres of social and economic life and make them joint partners in the decision-making process.

b) Accountability and transparency

This ensures systematic evaluation of all policies and measures from household to state level to ensure that they are accountable to the beneficiaries in a transparent manner resulting into value for services and resources. It ensures matching of resources to outputs and outcomes, allocation of roles in the home, how they affect children's access to resources, distribution of resources through inheritance, work place environment etc.

c) Equity

The Policy promotes equity among all stakeholders in all activities and policies at all levels. This entails taking into account, and examining the relationships across regions and socio- economic groups such as women and men, girls and boys. These relationships are examined during planning, programming, monitoring and evaluation with special focus on the marginalised groups to ensure that neither is marginalised nor disadvantaged.

d) Partnership

The successful implementation of the Policy calls for the collaboration between Government, Civil Society Organisations (CSOs), the Private Sector, Faith-Based Organisations (FBOs) and Development Partners.

e) Decentralised Service Delivery

The principle of decentralisation entails that local governments should ensure quality and sustainable delivery of services to marginalised groups in an equitable way. The Policy ensures that equal opportunities and affirmative action are mainstreamed in all local government funding and activities in line with Article 180 (c) of the Constitution.

f) Eliminating Discrimination and Stigmatisation

Discrimination and stigmatisation that act as barriers for marginalised groups to access support will be eliminated. This entails equitable access to social services such as scholarships and quotas in education and ARVs for the poor and vulnerable.

2. *Holistic Approach*

The policy implementation ensures a holistic approach in addressing equal opportunity concerns of the vulnerable and marginalised groups. It is implemented through a sector wide approach by all stakeholders.

3. *Good Governance and Accountability*

The spirit of upholding good practice and accountability is entrenched for the community to meaningfully participate and benefit from the development process.

4. Affirmative Action

The Policy ensures that affirmative action is applied where imbalances exist or where the targeted beneficiaries of a particular policy are not captured. The policy guides the monitoring, review and evaluation of government affirmative action measures that are scattered across all sectors. These include; 1.5 additional points for girls joining public Universities, participation in elections, bursaries, quotas and where necessary, guide the allocation of resources to correct the imbalances.

The Public Finance Management Act, 2015

In February 2015, the Government of Uganda strengthened its commitment to realising equal opportunities in planning and budgeting by enacting the Public Finance Management Act, 2015, with three provisions of compliance to G&E in planning and budgeting. The provisions are:

Section 9 (6) a and b;

Section 13 (11) e (i) and (ii); and

Section 13 (15) g (i) and (ii).

Details of these provisions are indicated below.

Section 9: Budget Framework Paper

(6) The Minister shall, in consultation with the Equal Opportunities Commission, 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 marginalized groups.

Section 13: Annual budget

(11) The Minister shall present with the annual budget—

(e) a certificate issued by the Minister responsible for Finance in consultation with the Equal Opportunities Commission-

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

(ii)   Specifying the measures taken to equalise opportunities for men, women, persons with disabilities and other marginalised groups;

Section 13: Annual budget

(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 equalise opportunities for men, women, persons with disabilities and other marginalised groups.[18]

Other Acts of Parliament

The following are the national laws/Acts of Parliament that obligate the promotion of equality and equity:

i.   The Persons with Disability Act, 2006

ii.   The Equal Opportunities Commission Act, 2007

iii.   The Local Governments Act Cap 243

iv.   The National Women's Council Act Cap 318

v.   The Children Act Cap 59

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[18] Public Finance Management Act, 2015

vi.   The National Youth Council Act, Cap 319
vii.   The National Council on Disability Act, 2003
viii.   The Land Act Cap 227
ix.   The Local Government Act, 1996
x.   The National Council for Older Persons Act, 2015

1.3.2: Regional policy and legal frameworks

Africa Agenda 2063

Agenda 2063 is the African Union's endogenous plan for transformation.[19] It harnesses the continent's comparative advantages such as its people, history and cultures; its natural resources; its position and repositioning in the world to effect equitable and people-centred social, economic and technological transformation and the eradication of poverty. It seeks to fulfil African nations' obligations to their children as an inter-generational compact, to develop Africa's human capital; build social assets, infrastructure and public goods; empower women and youth; promote lasting peace and security; build effective developmental states and participatory and accountable institutions of governance.

Agenda 2063 lists a number of aspirations of Africans for the year 2063.[20] The aspirations reflect Africa's desire for shared prosperity and well-being, for unity and integration, for a continent of free citizens and expanded horizons, where the full potential of women and youth, boys and girls are realised, and with freedom from fear, disease and want. This is in addition to an Africa whose development is people-driven, relying on the potential of African people, especially its women and youth, and caring for children. Aspiration 6 below captures the equality and equity aspirations noted in Agenda 2063.

ASPIRATION 6: An Africa whose development is people-driven, relying on the potential of African people, especially its women and youth, and caring for children. All the citizens of Africa will be actively involved in decision making in all aspects. Africa shall be an inclusive continent where no child, woman or man will be left behind or excluded, on the basis of gender, political affiliation, religion, ethnic affiliation, locality, age or other factors.

We aspire that by 2063, Africa:
Is People-centred and caring;
Puts children first;
Has empowered women to play their rightful role in all spheres of life;
Has full gender equality in all spheres of life; and
Has engaged and empowered youth.

The African woman will be fully empowered in all spheres, with equal social, political and economic rights, including the rights to own and inherit property, sign contracts, register and manage businesses. Rural women will have access to productive assets: land, credit, inputs and financial services.

All forms of gender-based violence and discrimination (social, economic, political) against women and girls will be eliminated and the latter will fully enjoy all their human rights. All harmful social practices (especially female genital mutilation and child marriages) will be ended and barriers to quality health and education for women and girls eliminated.

[19] African Union Commission (2015) **Agenda 2063**, Addis Ababa, AUC.
[20] Ibid.

Africa of 2063 will have full gender parity, with women occupying at least 50% of elected public offices at all levels and half of the managerial positions in the public and the private sectors. The economic and political glass ceiling that restricted women's progress will have been shattered.

African children shall be empowered through the full implementation of the African Charter on the Rights of the Child.

The youth of Africa shall be socially, economically and politically empowered through the full implementation of the African Youth Charter.

Africa will be a continent where the talent of the child and the youth will be fully developed, rewarded and protected for the benefit of society.

All forms of systemic inequalities, exploitation, marginalisation and discrimination of young people will be eliminated and youth issues mainstreamed in all development agendas.

Youth unemployment will be eliminated, and Africa's youth guaranteed full access to education, training, skills and technology, health services, jobs and economic opportunities, recreational and cultural activities as well as financial means and all necessary resources to allow them to realise their full potential.

Young African men and women will be the path-breakers of the African knowledge society and will contribute significantly to innovation and entrepreneurship.[21]

Other equality and equity-relevant regional frameworks
These include:
i. The African Union's Solemn Declaration on Gender Equality
ii. The Dakar Platform for Action (1994)
iii. The African Plan of Action to Accelerate the Implementation of the Dakar and Beijing Platforms for Action for the Advancement of Women (1999)
iv. The Protocol to the African Charter on Human and Peoples' Rights on the Rights of Women in Africa (2003)
v. The African Charter on the Rights and Welfare of the Child
vi. Protocol to the African Charter on Human and Peoples' Rights on the Rights of Older Persons in Africa;
vii. African Charter on Human and Peoples Rights
viii. Draft Protocol to the African Charter on Human and Peoples' Rights on the Rights of Persons with Disabilities in Africa (2016)
ix. East African Community Strategic Plan for Gender, Youth, Children, Persons with Disability, Social Protection and Community Development (2012-2016)
x. East African Community Youth Policy (2013)
xi. East African Community Child Policy (2016)
xii. Tracking Gender Equality Commitments in the East African Community: A Monitoring and Evaluation Framework

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[21] Ibid.

1.3.3 International policy and legal frameworks

Several international legal and policy frameworks have informed the equality and equity obligations adopted in Vision 2040 and NDP III. These include:

i.   Sustainable Development Goals

ii.   Universal Declaration of Human Rights

iii.   Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW, 1979)

iv.   Convention on the Rights of Persons with Disabilities and Optional Protocol

v.   Convention on the Rights of the Child

vi.   Human Rights of Older Persons and Declaration on the Rights of Persons Belonging to National or Ethnic, Religious and Linguistic Minorities

Sustainable Development Goals

The Sustainable Development Goals (SDGs) aim to end poverty and hunger by 2030. World leaders, recognising the connection between people and the planet, have set goals for the land, the oceans and the waterways. The World is also better connected today than it was in 2000, and it is building a consensus about the future we want. SGDs are 17 in number and build on the successes of the 8 Millennium Development Goals (MDGs) whose term came to an end in 2015. The new Goals and targets came into effect on 1 January 2016.

SGDs seek between 2015 and 2030: to end poverty and hunger everywhere; to combat inequalities within and among countries; to build peaceful, just and inclusive societies; to protect human rights and promote gender equality and the empowerment of women and girls; and, to ensure the lasting protection of the planet and its natural resources. They also resolve to create conditions for sustainable, inclusive and sustained economic growth, shared prosperity and decent work for all, taking into account different levels of national development and capacities.[22]

SGDs also envisage a World of universal respect for human rights and human dignity, the rule of law, justice, equality and non-discrimination; of respect for race, ethnic and cultural diversity; and, of equal opportunity permitting the full realization of human potential and contributing to shared prosperity; a World which invests in its children and in which every child grows up free from violence and exploitation; a World in which every woman and girl enjoys full gender equality and all legal, social and economic barriers to their empowerment have been removed; a just, equitable, tolerant, open and socially inclusive World in which the needs of the most vulnerable are met.[23]

Equality and equity are the heart of the SGDs and the aim is that no one person or region is left behind in the development process. Goals no. 5 and no.10 are specific on this as indicated in Table 2.1.

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[22] United Nations (2015) Transforming Our World: The 2030 Agenda for Sustainable Development, New York, The United Nations.

[23] Ibid.

Table 2.1: Equality and Equity Goals and Targets of the SDGs

Goal	Targets
5. Achieve gender equality and empower all women and girls	5.1: End all forms of discrimination against all women and girls everywhere. 5.2: Eliminate all forms of violence against all women and girls in public and private spheres, including trafficking and sexual and other types of exploitation. 5.3: Eliminate all harmful practices, such as child, early and forced marriage and female genital mutilations. 5.4: Recognise and value unpaid care and domestic work through the provision of public services, infrastructure and social protection policies, and the promotion of shared responsibility within the household and the family as nationally appropriate. 5.5: Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life. 5.6: Ensure universal access to sexual and reproductive health and reproductive rights as agreed in accordance with the Programme of Action of the ICPD and the Beijing Platform for Action and the outcome documents of their review conferences. 5.a: Undertake reforms to give women equal rights to economic resources, as well as access to ownership and control over land and other forms of property, financial services, inheritance, and natural resources in accordance with national laws. 5.b: Enhance the use of enabling technologies, in particular Information, Communication Technologies (ICT), to promote women's empowerment. 5.c: Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels.
10. Reduce inequality within and among countries	10.1: By 2030 progressively achieve and sustain income growth of the bottom 40 percent of the population at a rate higher than the national average. 10.2: By 2030 empower and promote the social, economic and political inclusion of all irrespective of age, sex, disability, race, ethnicity, origin, religion, economic or other status. 10.3: Ensure equal opportunity and reduce inequalities of outcome, including through eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and actions in this regard. 10.4: Adopt policies especially fiscal, wage, and social protection policies and progressively achieve greater equality. 10.5: Improve regulation and monitoring of global financial markets and institutions and strengthen implementation of such regulations. 10.6: Ensure enhanced representation and voice of developing countries in decision making in global international economic and financial institutions in order to deliver more effective, credible, accountable and legitimate institutions. 10.7: Facilitate orderly, safe, regular and responsible migration and mobility of people, including through implementation of planned and well-managed migration policies 10.a: Implement the principle of special and differential treatment for developing countries, in particular least developed countries, in accordance with WTO agreements. 10.b: Encourage ODA and financial flows, including foreign direct investment, to states where the need is greatest, in particular LDCs, African countries, SIDS, and LLDCs, in accordance with their national plans and programmes. 10.c: By 2030, reduce to less than 3 percent the transaction costs of migrant remittances and eliminate remittance corridors with costs higher than 5 percent.

1.3.4: Obligations/requirements for GEB under the frameworks and policy provisions

Table 2.2 indicates the G&E obligations/requirements for GEB under the different frameworks and policy provisions.

Table 2.2: G&E obligations/requirements for GEB under the different frameworks and policy provisions

Frameworks/ Policy	Gender Equality Obligations/ Requirements	Equity Obligations/Requirements
Sustainable Development Goal	Achieve gender equality and empower all women and girls	Reduce inequality within and among countries.
Convention on the Rights of Persons with Disabilities and Optional Protocol	Women and girls with disabilities are subject to multiple discrimination, and in this regard, States Parties shall take measures to ensure the full and equal enjoyment by them of all human rights and fundamental freedoms.	Ensure and promote the full realisation of all human rights and fundamental freedoms for all persons with disabilities without discrimination of any kind on the basis of disability. States Parties shall take all necessary measures to ensure the full enjoyment by children with disabilities of all human rights and fundamental freedoms on an equal basis with other children.
Convention on the Rights of the Child	-	States Parties shall take all appropriate measures to ensure that the child is protected against all forms of discrimination or punishment on the basis of the status, activities, expressed opinions, or beliefs of the child's parents, legal guardians, or family members. States Parties recognize that a mentally or physically disabled child should enjoy a full and decent life, in conditions which ensure dignity, promote self-reliance and facilitate the child's active participation in the community.
CEDAW	States Parties condemn discrimination against women in all its forms, agree to pursue by all appropriate means and without delay a policy of eliminating discrimination against women. "Discrimination against women" shall mean any distinction, exclusion or restriction made on the basis of sex which has the effect or purpose of impairing or nullifying the recognition, enjoyment or exercise by women, irrespective of their marital status, on a basis of equality of men and women, of human rights and fundamental freedoms in the political, economic, social, cultural, civil or any other field.	States Parties shall take all appropriate measures to eliminate discrimination against women in rural areas in order to ensure, on a basis of equality of men and women, that they participate in and benefit from rural development.

Frameworks/ Policy	Gender Equality Obligations/ Requirements	Equity Obligations/Requirements
Human Rights of Older Persons and Declaration on the Rights of Persons Belonging to National or Ethnic, Religious and Linguistic Minorities	Older persons should be treated fairly regardless of age, gender, racial or ethnic background, disability or other status, and be valued independently of their economic contribution.	Older persons should have access to adequate food, water, shelter, clothing and health care through the provision of income, family and community support and self-help. Older persons should remain integrated in society, participate actively in the formulation and implementation of policies that directly affect their well-being and share their knowledge and skills with younger generations.
Agenda 2063	Africa shall be an inclusive continent where no child, woman or man will be left behind or excluded, on the basis of gender, political affiliation, religion, ethnic affiliation, locality, age or other factors.	The youth of Africa shall be socially, economically and politically empowered through the full implementation of the African Youth Charter.
East African Community Child Policy	-	Recognition and implementation of the rights of all children without discrimination on the basis of race, colour, sex and gender language, religion, political or other opinion, national, ethnic or social origin, property, disability, birth or other status.
East African Community Youth Policy	The policy underscores the need to promote a gender-inclusive approach to the development of youth. It seeks to promote gender equity and equality, including working to eliminate gender discrimination and violence.	The policy subscribes to the principles of equal opportunities and equitable distribution of programmes, services, and resources. It also endeavours to promote access to socio-economic opportunities for the youth.
The Constitution of the Republic of Uganda	A person shall not be discriminated against on the ground of sex, race, colour, ethnic origin, tribe, birth, creed or religion, social or economic standing, political origin or disability.	Article 32(1) mandates the State to take affirmative action in favour of groups marginalized on the basis of gender, age, disability or any other reason created by history, tradition or custom, for the purpose of redressing imbalances which exist against them.
Vision 2040	Ugandans aspire to have unity in diversity and equal opportunities irrespective of gender, tribe, ethnicity or religion. Ugandans aspire for a future in which men, women, youth, children, and persons with disabilities are empowered to participate as equal partners in development.	Ugandans aspire for a future in which men, women, youth, children, and persons with disabilities are empowered to participate as equal partners in development.

Frameworks/ Policy	Gender Equality Obligations/ Requirements	Equity Obligations/Requirements
NDP III	Inclusive growth adhering to the principles of equality articulated in Vision 2040.	Inclusive growth adhering to the principles of equity articulated in Vision 2040.
National Gender Policy, 2007	Ensure that all Government policies and programmes, in all areas and at all levels, are consistent with the long-term goal of eliminating gender inequalities.	Eliminating gender inequalities

Unit 1.4: Approaches to GEB (40 minutes)

The unit presents the targeted and mainstream approaches to GEB. Targeted approaches focus on specific categories of the excluded in society -- for example, women, youth, Persons with Disabilities (PWDs), the elderly -- while mainstream approaches target exclusion in general.

Unit Outline:

1.4.1 Affirmative Action Approaches

1.4.2 Mainstreaming Approaches

1.4.3 Human Rights-Based Approach to GEB

Unit Plan:

1.4.1 Targeted/Affirmative Action Approaches:

i.   Present the Women in Development (WID) Approach to GEB.

ii.   Present the equalisation Grants and Special Programmes.

iii.   Discussion the programmes for specific interest groups.

1.4.2 Mainstreaming approaches (Box 2.4)

> **Box 2.4: Instructions to the facilitator**
>
> i.   Discuss the Gender and Development (GAD) Approach to GEB and the Human Rights-Based Approach to GEB.
>
> ii.   Ask participants why some identities lack resources in the first place.
>
> iii. Demonstrate to participants how social relations between and amongst different identities (rather than individual-specific identities) account for inequalities and inequities in society.

1.4.3 Human Rights-Based Approach to GEB

i.   Inform participants that GEB calls for the integration of gender and equity in development interventions from a human rights perspective.

Unit Contents

Unit 1.4: Approaches to GEB

There are two main approaches to GEB. These are: affirmative action and mainstreaming. Targeted approaches focus on specific categories of the excluded in society, for example women, youth, PWDs and the elderly, while mainstream approaches target exclusion in general.

1.4.1: Targeted/Affirmative Action Approaches

The following are the targeted/affirmative actions

Women in Development (WID) Approach to GEB

The term Women in Development (WID) was coined in the early 1970s by a Washington-based network of female development professionals.[24] On the basis of their own experiences in overseas missions, they began to challenge trickle-down theories of development, arguing that modernisation was impacting differently on men and women. Instead of improving women's rights and status, the development process appeared to be contributing to a deterioration of women's position. Women were being excluded from the development process.

Drawing on such evidence, women's circles in the United States lobbied Congressional hearings, resulting in the 1973 Percy Amendment to the US Foreign Assistance Act. Assistance granted by the United States was thereby required to help integrate women into the national economies of foreign countries, thus improving their status and assisting the total development effort. These Washington-based circles began to network with women working in United Nations agencies and with women academics engaged in research on women's productive work, the sexual division of labour and the impact of development processes on women.

The second formative influence on WID was the emerging body of research on women in developing countries; here the work of the Danish economist, Ester Boserup, was most influential. From the perspective of the WID movement, the importance of Boserup's work was that it challenged the assumptions of the welfare approach and highlighted women's importance to the agricultural economy.[25] Sub-Saharan Africa was characterised as the great global area of female farming systems in which women, using traditional hand hoe technology, assumed a substantial responsibility for food production. Moreover, Boserup made a positive correlation between the role women played in agricultural production and their status vis-à-vis men.

The excluded and unfavourably included identities lack resources

Boserup's critique of colonial and post-colonial agricultural policies was that through their productivity-enhancing interventions and dominant Western notions about what constituted appropriate female tasks, they had facilitated men's monopoly over new technologies and cash crops and undermined women's traditional roles in agriculture, thereby heralding the demise of the female farming systems. This, according to Boserup, was creating a dichotomy in the African countryside where men were associated with the modern, cash-cropping sector and women with traditional, subsistence agriculture. Relegated to the subsistence sector, women lost income, status and power relative to men. More importantly, their essential contribution to agricultural production became invisible.

Integrating the excluded and unfavourably included identities in the development process is equivalent to inclusion

Drawing on the insights of Boserup's research, WID advocates rejected the narrow view of women's roles (as mothers and wives) underlying much of development policy concerning women. In general, a great effort has been made to distinguish WID from women's programmes carried out under the rubric of health or social welfare. Instead of characterising women as needy beneficiaries, WID

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[24] S. Razavi and C. Miller (1995) From WID to GAD: Conceptual Shifts in the Women and Development Discourse, Occasional Paper 1, February, Geneva, United Nations Research Institute for Social Development.
[25] E. Boserup (1970) Women's Role in Economic Development, London, George Allen and Unwin.

arguments represent women as productive members of society. No longer, therefore, should women be seen as passive recipients of welfare programmes, but rather as active contributors to economic development. Women can thus be seen as a missing link in development, a hitherto undervalued economic resource in the development process.[26]

WID advocates' emphasis on women's productive roles meant that women's subordination (and by implication, overcoming that subordination) was seen within an economic framework. By explaining the difference in status and power between men and women in terms of their relative economic contributions, the origin of women's subordination was linked to their exclusion from the market place. It was therefore argued that if women were brought into the productive sphere more fully, not only would they make a positive contribution to development, but they would also be able to improve their status vis-à-vis men.

Providing resources to the excluded and unfavourably included identities is synonymous with inclusion

One reason why Boserup's work was taken up so enthusiastically by WID advocates was that it legitimised efforts to influence development policy with a combined argument for justice and efficiency.[27] If, as Boserup suggested, women had enjoyed a position of relative equality with men in agricultural production before colonialism, then it was both appropriate and feasible for development assistance directed towards women to remove inequalities. Furthermore, by suggesting that in the recent past women were not only equal in status to men, but also equally productive, Boserup challenged the conventional wisdom that women were less productive and therefore not entitled to a share of scarce development resources. Finally, the argument that African women had recently been equal to African men meant that the claim that women should have more equal access to resources could not be dismissed as a Western or feminist import.[28]

WID arguments aim to provide a rationale for directing scarce development resources to women. Building upon the work of Boserup and others, WID advocates claimed that failures to acknowledge and utilise women's productive roles within and beyond the household were planning errors leading to the inefficient use of resources. This helped to legitimise a woman-only focus in research and in the delivery of resources via women's projects. By improving women's access to technology and credit, women's productivity would increase and impact positively on national development. One of the underlying assumptions of WID advocates is that the costs of investing in women's productivity are justifiable in terms of economic as well as social returns.[29]

The United Nations Decade for Women (1975-1985) played an important part in drawing further attention to the role of women in the development process. Recommendations were made for the establishment of international and national machinery to promote women's interests. During the Decade, new legislation to promote women's rights included a number of WID-related concerns, among them the right to participate in and benefit from development. One of the most comprehensive efforts was the Convention on the Elimination of All Forms of Discrimination against Women (1979), which recognised women's rights to productive employment, training, education and extension services, as well as equal access to credit and marketing facilities and equal treatment in agrarian

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[26] Tinker (ed.) (1990) *Persistent Inequalities*, Oxford, Oxford University Press.
[27] Ibid.
[28] J. Jaquette (1990) "Gender and Justice in Economic Development", in Tinker, I, (ed.) Persistent Inequalities, Oxford, Oxford University Press.
[29] Tinker, I. (ed.) (1990), op.cit.

reform. Although it would be folly to equate legislation (especially at the international level) with practice, the recommendations emerging from the United Nations Decade for Women provided a normative environment within which advocates could voice their demands.

WID's demands for productive employment were met by donor support for small-scale income-generating activities for women. These projects aimed to help poor women contribute more effectively to meeting family needs by improving their capacity to earn an income through the production of marketable goods and services. Although WID advocates highlighted the importance of helping women in their capacity as economic providers for families to upgrade their skills and to gain access to credit, many income-generating projects "misbehaved". In other words, their economic objectives were subverted into welfare action for women during the process of implementation.[30] Interventions designed to strengthen women's productive roles were often redirected to developing women's skills in nutrition or traditional handicrafts. Hence, these women-only projects did little to overcome poor women's economic marginalization.

Where women figured prominently in the new pro-poor strategies of the 1970s-1990s, it was in instrumental capacities. Female education and employment, for example, were highlighted as cost-effective means of solving the population problem (the latter being a major preoccupation of the basic needs development theories of the 1970s). Women thereby became an important target group. A further outcome of the WID approach has been a tendency to make exaggerated and unfounded claims about women's usefulness to development. The cure for Africa's food crisis, child welfare, environmental degradation and the failure of structural adjustment policies were all sought in women (more recently, in gender).[31] While this has given women a higher profile in policy discourse, the danger is that women are now expected to compensate for public provisions which, for a variety of reasons, amongst them, stringent fiscal policies and mismanagement of resources, may not be forthcoming. This can mean an intensification of women's workloads as the onus shifts to them to extend their unpaid work as feeders, healers, and early socialization agents of children to include the provision of basic services to the community.

Impact of WID
These developments led to the institutionalisation of WID machineries within development agencies and governments. Secondly, by highlighting women's participation in production, researchers have provided a timely challenge both to the definition of work (and active labour) and to the methods of data collection used for generating official statistics. The aim has been to make visible areas of non-market production that tend to be disproportionately allocated to women. An important component of this endeavour has been the attempt to deal with the much-debated category of family labour which is also rendered culturally invisible by falling under the category of housework.

Another main focus of the literature has been the evaluation of development projects designed by international development agencies to increase productivity and/or incomes and in many cases, overt discrimination against women is revealed. For example, agricultural innovation practices and extension services failed to recognize women's role in agricultural production. Male farmers received inputs and extension advice for crops that only women grew.

On the negative side, WID has been criticised for engendering a policy discourse on the role of women in agricultural production in sub-Saharan Africa based on exaggerated claims about women's

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[30] M. Buvinic (1986) "Projects for women in the Third World: Explaining their misbehavior", World Development, 14,5
[31] S. Razavi and C. Miller (1995) op.cit.

roles, or myths and counter myths.[32] From an obstinate silence about it, when the term farmer was used to mean a man, there has more recently emerged a counter myth that of women's pre-eminence in sub-Saharan African food production, to the extent that it is not uncommon to find claims that women produce up to 80 per cent of the region's food. This has often served to mask the importance of male labour input into farming. Female farming systems, however, like their male counterparts, are based on a complex and changing interrelation of women's and men's work. If this is the case, how easily/efficiently can resources be targeted to reach women? What impact will access to new resources have on women's productivity and women's status in the household and the community? These are the kinds of issues women and development researchers have been addressing.[33]

Equalisation Grants and Special Programme Approaches to GEB

The Government of Uganda has, over the years, attempted to address the regional disparities in poverty and development through the introduction of the equalisation grants and special programmes. The equalisation grant was introduced in FY 1999/2000 as a top block grant to a number of districts mostly in Northern and Eastern Uganda to give those districts wider fiscal space to address some of the most pressing service delivery gaps. This grant was given to districts for purely social service delivery. The grant has consequently not grown in tandem with the increase in the resource envelope or the number of districts that have continued to qualify for the grant. In addition, the grant did not incorporate an element of building the local economies and/or raising the incomes of the people in those districts.[34]

The introduction of special programmes began with the appointment of a Minister in Charge of Luwero Triangle to head the Luwero Development Programme. Having served as the centre for the 1985 liberation war, Luwero's economy and infrastructure was badly damaged, hence the appointment of the Minister in charge of Luwero Triangle was meant to galvanise and refocus all efforts meant to restore the local economy and repair the damaged infrastructure. The establishment of the Luwero Development Programme was quickly followed by the establishment of similar programmes targeting areas that had been affected by the Joseph Kony-led Northern Uganda conflict, the insurgency in Teso and the cattle rustling orchestrated by the Karamojong. Currently, all of the special programmes are managed and coordinated by the Office of the Prime Minister (OPM) and include the Karamoja Integrated Development Programme (KIDP); Luwero and Rwenzori Development Programme (LRDP); and the Peace, Recovery and Development Plan (PRDP) that includes: Northern Uganda Social Action Fund (NUSAF), Karamoja Livelihoods Programme (KALIP), and Northern Uganda Agricultural Livelihoods Recovery Programme (ALREP).

Programmes for specific interest groups approaches to GEB

These include:

i.   The Special Grant for Persons with Disabilities, a social safety net to ensure that PWDs establish income-generating activities of their choice that can bolster their incomes, reduce inequality and unemployment;

ii.   The Youth Livelihood Programme (YLP) was designed as one of the interventions of the Government in response to the high unemployment rate and poverty among the youth in the country;

iii.   Social Assistance Grant for Empowerment of the elderly citizens of 65 years and above;

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[32] S. Razavi and C. Miller (1995) op.cit.
[33] Ibid.
[34] Republic of Uganda (2015) Second National Development Plan 2015/16 – 2019/20 (NDPII), Kampala, National Planning Authority.

iv. Vulnerability Grant for labour-constrained households such as those headed by older people, people with disabilities, orphans and widows;

v. Social Care and Support Services (SCSS) to support key vulnerable groups such as Orphans and Vulnerable Children (OVC) and people with disabilities;

vi. Uganda Women Entrepreneurship Programme (UWEP) aimed at not only improving women's access to financial services but also equipping them with skills for enterprise growth, value addition and marketing of their products and services.

1.4.2: Mainstreaming Approaches

The following are the mainstreaming approaches:

Gender and Development (GAD) Approach to GEB

The GAD approach came into force following the review of WID which had failed to have a transformative impact on gender inequalities. The GAD approach recognises social relations between and amongst men and women as accounting for gender inequalities. The approach thus focuses on both men and women, unlike WID which focuses on women only.

Why do some identities lack resources in the first place?

WID identified women's lack of access to resources as the key to their subordination without raising questions about the role of gender relations in restricting women's access in the first place (and in subverting policy interventions, were they to direct resources to women).[35] Gender relations refer specifically to those dimensions of social relations that create differences in the positioning of men and women in social processes. It is through gender relations that men are given greater capacity than women to mobilise a variety of cultural roles and material resources in pursuit of their interests. The central problem within this approach is not women's integration into development per se but the social structures, processes, and relations that give rise to women's disadvantaged position in a given society. As such, ending women's subordination is viewed as more than a matter of reallocating economic resources. It involves redistributing power. The assumption being made here is that it may be difficult to reallocate economic resources equitably without changes in social relations. Rather than downplaying the political dimension of gender, social relations analysis brings it to its core.[36]

By the late 1970s, some development scholars and practitioners were also beginning to question the efficacy of focusing on women in isolation, which seemed to be a dominant feature of the WID approach. Although an analysis of women's subordination was at the heart of the WID approach, the essentially relational nature of their subordination had been left largely unexplored. The work that was underway within various social science disciplines suggested the importance of power, conflict and gender relations in understanding women's subordination.

GAD takes a more holistic approach by examining the social construction of gender identity and its impact on the role and responsibility expectations of males and females. It is not an integrative approach where women are just "added on" to the development processes. GAD approach challenges and seeks to re-orient the existing social, political and economic structures and institutions, views women as a diverse category and not a homogenous group, while putting a greater emphasis on state involvement. Here, women are also viewed as active agents of change.[37]

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[35] S. Razavi and C. Miller (1995) op.cit.

[36] Ibid.

[37] M. Rathgebeger (1989) WID, WAD and GAD: Trends in Research and Practice Ottawa, International Development Research Centre.

One of the major strategies that came out of this line of thinking was gender mainstreaming. In 1997, the United Nations Economic and Social Council defined the concept gender mainstreaming as:

> "…the process of assessing the implications for women and men of any planned action, including legislation, policies or programmes, in all areas and at all levels. It is a strategy for making women's as well as men's concerns and experiences an integral dimension of the design, implementation, monitoring and evaluation of policies and programmes in all political, economic and societal spheres so that women and men benefit equally and inequality is not perpetuated. The ultimate goal is to achieve gender equality."

Social relations between and amongst different identities (rather than individual specific identities) account for inequalities and inequities in society.

As a method of operationalising gender, the analysis of social relations demands significant understanding of gender relations, given that there are no quick fixes for overcoming gender inequality. Social relations analysis does not take as its starting point efficiency arguments about women's contribution to development. Instead, development agencies are urged to take a more gender-aware approach to development because that will help to improve development policy and practice.[38] This does not mean that those adopting social relations analysis are uninterested in having resources allocated to women or in raising women's productivity levels; however, they do not assume that raising women's productivity is simply a matter of reallocating resources, nor will reallocating resources to women necessarily lead to women's equality or autonomy. More importantly, proponents of social relations analysis recognise that the redistributive process is a zero sum game. Although it is hoped that all will win in the long run, in the short and even the medium term men will have to relinquish some of their economic, political and social power.

GAD focuses primarily on the gendered division of labour and gender as a relation of power embedded in institutions. Consequently, two major frameworks -- "gender roles" and "social relations analysis" -- are used in this approach. "Gender roles" focuses on the social construction of identities within the household; it also reveals the expectations of masculinity and femininity in their relative access to and utilisation of resources. "Social relations analysis" exposes the social dimensions of hierarchical power relations embedded in social institutions, as well as its determining influence on "the relative position of males and females in society". This relative positioning tends to discriminate against females.

The GAD approach, unlike WID, is less concerned particularly with women, but more with ways in which society assigns roles, responsibilities and expectations to both women and men. GAD applies gender analysis to uncover how men and women work together, presenting results in neutral terms of economics and efficiency. In an attempt to promote gender equality (women having similar opportunities to men, including the ability to participate in the public sphere), GAD aims to restructure traditional gender role expectations.

Focus on the included identities too, in addition to the excluded and unfavourably included ones, in the quest for equality and equity in society

GAD views males and females not as separate entities but as socially connected. Although the gender division of labour involves men and women undertaking different activities, it also entails intricate and changing systems of co-operation and exchange, which are also potentially conflictual.

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[38] S. Razavi and C. Miller (1995) op.cit.

Thus, whereas men are often included and women are excluded from the development process, GAD argues that the included should be part and parcel of efforts to achieve gender equality. For example, the allocation of responsibilities for household maintenance is as important a family process as the allocation of resources. Even in the sub-Saharan African context where women and men engage in a limited degree of independent farming, women's outputs have often been seen as a source of accumulation as well as a buffer for fluctuations in men's incomes.[39] Moreover, while the management of responsibilities has tended to be gender-specific (e.g., men pay for children's school fees while women buy food), specialisation has never been complete. The division of responsibilities tends to oscillate according to each sex's ability to cope with its sphere, and its ability either to tap into the other or to shift the responsibilities. For instance, when revenues from men's cash crops drop, women tend to intensify their productive activities (e.g., beer brewing, commerce) to take on many of the men's traditional responsibilities. Conversely, women's enhanced earning capacity very often means that they end up making more significant contributions to household budgeting as men's contributions are re-directed to other uses (personal consumption, productive investment, etc). By neglecting the concrete relations between men and women, WID fails to raise questions of how change is brought about in men's and women's roles in production and the division of responsibilities between them.

Another advantage of bringing men on board in the quest for gender equality lies in the acknowledgement of how powerful gender relations can subvert resources directed at women. By asking questions about why resources are so unevenly distributed between males and females in the first place, the issue of power asymmetry is raised. Thus, GAD avoids the pitfalls that faced WID with the assumption that easing women's access to resources automatically translated into women's control over how these resources are used. Hence GAD's espousal of involving men tends to circumnavigate the resistance that would arise from in-built power asymmetries between men and women once gender equality programmes are implemented.

Finally, GAD observes that women's constrained autonomy can be interpreted in different ways.[40] On the one hand, it may be seen as the outcome of unequal power relations and gender ideologies that construct women as subordinate and not fully autonomous. On the other hand, it can be seen as a manifestation of the interconnectedness of the interests of women and other household members, a willingness on the part of women to engage in relationships that entail the loss of autonomy because of the way they interpret the responsibilities of mother and wifehood. GAD thus recognises the complexity of conjugal relations which comprise mixes of the social and economic, selfishness and altruism, and conflict and co-operation. GAD is therefore cognisant of a broad range of social divisions and social relations that constrain women's economic choices and opportunities; hence it is a more holistic approach for promoting gender equality.

1.4.3: Human Rights-Based Approach to GEB

GEB also takes a human rights-based approach to development. GEB calls for the integration of a gender and equity perspective in development activities, with the ultimate goal of achieving gender equality and equity. Like the human rights-based approach, GEB integrates international human rights standards and principles in development activities, including the rights of women, men, PWDs, youth, children and the elderly and the prohibition of discrimination. When backed by national accountability systems, like GEB is in Uganda, a human rights-based approach can

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[39] J. Guyer (1988) "Dynamic Approaches to Domestic Budgeting: Cases and Methods from Africa", in Dwyer, D. and Bruce (eds) A Home Divided: Women and Income in the Third World, Stanford, Stanford University Press.
[40] S. Razavi and C. Miller (1995) op.cit.

greatly reinforce progress towards gender equality and equity.[41] Gender and equity mainstreaming and budgeting and a human rights-based approach to development have much in common. Both rely on an analytical framework that can be applied to all development activities (for the former, the different situations experienced and roles played by men, women, PWDs, the elderly and youth in a given society; and for the latter, a normative framework based on entitlements and obligations). Both call attention to the impact of activities on the welfare of specific groups, as well as to the importance of empowerment and participation in decision-making. Both apply to all stages of activity (design, implementation, monitoring and evaluation) and all types of action (legislation, policies and programmes). Finally, both require the systematic adoption of new and different approaches to existing activities, as distinct from developing new and additional activities.[42]

The diagram below illustrates the mutually reinforcing nature of the two approaches to GEB. Affirmative action approaches target specific categories and regions that are vulnerable. Mainstream approaches focus on all categories, including the non-vulnerable whom the vulnerable relate with on a daily basis. The relations amongst different categories are sometimes discriminatory, which engenders vulnerability. The goal of both approaches is to foster equality and equity in access, participation, contribution, benefits and empowerment.

Figure 2.1: Diagrammatic Aid to the Presentation of Approaches to GEB
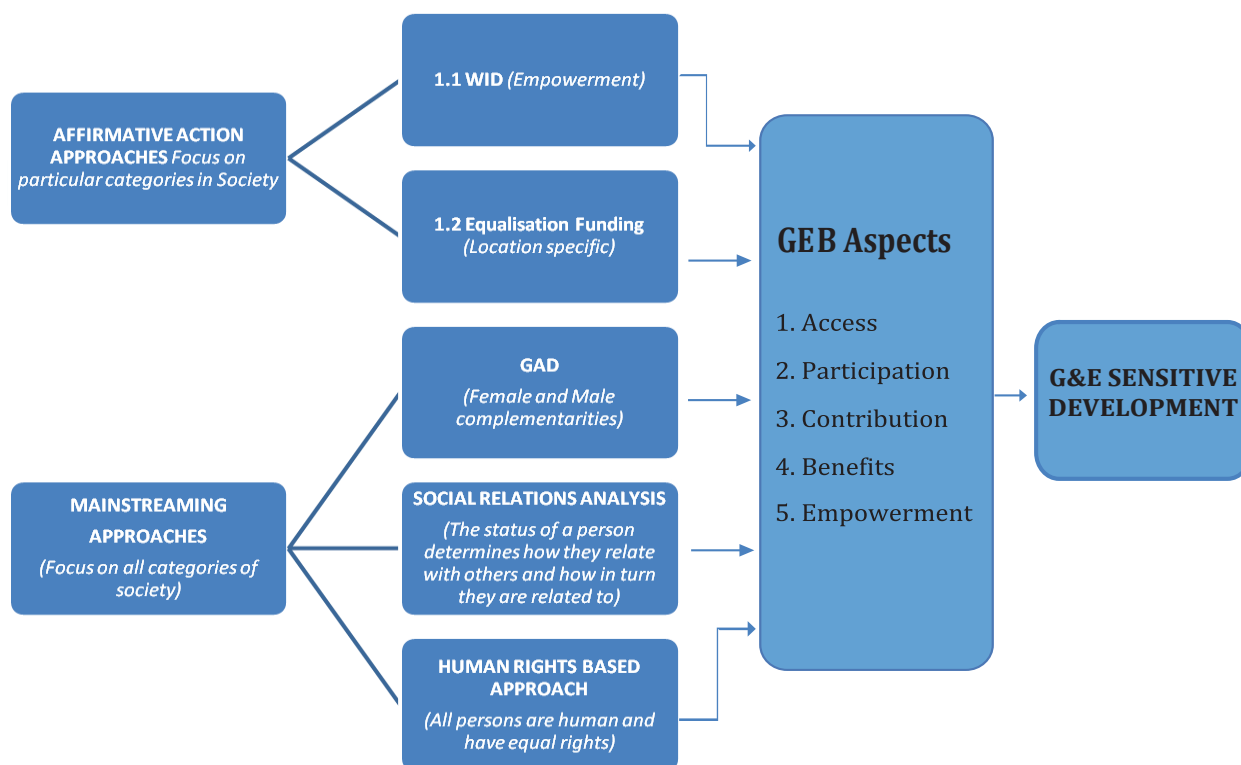
Methodology
i.   Brainstorming
ii.   Lecturette
iii.   Buzz groups

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[41] United Nations (2006) Frequently Asked Questions on a Human Rights-Based Approach to Development Cooperation, Geneva and New York, Office of the United Nations High Commissioner for Human Rights.
[42] Ibid.

Key Learning Points

i.   Over the years, GEB has transformed from a Civil Society Organisation (CSO) advocacy-led campaign to a legally backed obligation of Ministries, Departments and Agencies (MDAs) and Local Governments (LGs).

ii.   Implementation of GEB by MDAs is mandated by national, regional and international policy and legal frameworks.

iii.   GEB enhances effectiveness of public expenditure by promoting equitable distribution of benefits.

iv.   GEB has both normative and evidence-based justifications.

v.   GEB approaches can be targeted (affirmative action) or mainstream.

Resources

Republic of Uganda (1995) The Constitution of the Republic of Uganda, 1995, Entebbe, Government Printers.

Republic of Uganda (2007) The Equal Opportunities Commission Act, 2007, Kampala, MoGLSD.

Republic of Uganda (2010) **Vision 2040,** Kampala, National Planning Authority.

Republic of Uganda (2012) "Equity Promotion Strategy Paper", Kampala, MoGLSD

Republic of Uganda (2020) **Third National Development PlanIII, 2020/21 – 2024/25 (NDPIII),** Kampala, NPA

Available on the Worldwide Web

i.   The Sustainable Development Goals

ii.   The Universal Declaration of Human Rights

iii.   The Convention on the Elimination of All Forms of Discrimination Against Women

iv.   Convention on the Rights of Persons with Disabilities (CRPD)

v.   Convention on the Rights of the Child (CRC)

vi.   AU Agenda 2063

vii.   Uganda Country Status Reports on CEDAW, CRC, CRPD

viii.   UN Committee Reports on CEDAW, CRC, CRPD on Uganda

CONCEPTS AND MODELS OF GENDER AND EQUITY BUDGETING

Module Description

This module introduces participants to the concepts and models of GEB and their philosophical grounding. It discusses the social construction of gender, age and physical disability identities; inclusion, exclusion and unfavourable inclusion; discrimination, vulnerability, empowerment and participation; as well as models of GEB. A glossary of these and more key concepts is indicated in Annex II. The module further highlights how human differentiation on the basis of gender and other social identities is a fundamental phenomenon that affects virtually every aspect of people's daily lives and should inevitably define public policy-making.

Learning Outcomes

At the end of the module, participants should be able to:

i.   Explain the concepts and models of GEB;

ii.   Link the concepts and models of GEB to planning and budgeting.

Duration - 2 hours 35 minutes

Box 3.1: Instructions for the Trainer

Please note that the presentation of this module to participants is supposed to be **light-touch**. Do not dwell much on theories per se, but emphasise to participants that the concepts and principles under discussion have theoretical background. You are, however, advised to be conversant with the theories indicated in the manual.

Materials
All the subject matter of the module is contained in the manual. Please make copies of the units you feel the participants need to read.

Module Content and Session Plan

Unit 2.1: Social Construction of Gender, Age and Disability Identities (30 Minutes)

This unit will discuss the social construction of gender, age and disability identities. Specifically, it will discuss identity as a social construction rather than a biological given, and how identities shape access to and utilisation of resources. The unit further demonstrates the influence of the social constructionist theory on defining the identity concept.

Unit Outline:

2.1.1   Identity-based inequalities and inequities in society

2.1.2   Identity as a social construction rather than a biological given

2.1.3   Identities and resource utilisation

Unit Plan:

2.1.1 Identity-based inequalities and inequities in society

I. Using examples, explain the notion that inequalities and inequities in society arise from identities ascribed to the bearers.

II. Distinguish between the ideological and material character of identities.

2.1.2 Identity as a social construction rather than a biological given

i. Using examples, introduce the concept identities to participants.

ii. Discuss identity-based inequalities and inequities in society.

iii. Make a presentation of identity as a social construction rather than a biological given.

2.1.3 Identities and resource utilization

I. Discuss how identities determine access to and ability to utilize resources through shaping entitlements.

II. Discuss the social constructionist model.

Methods of Delivery

i. Lecturette

ii. Question-and-Answer

iii. Group Discussions

Unit Content

2.1.1 Identity-based inequalities and inequities in society

Most inequalities and inequities in society arise from identities ascribed to the bearers. Identity is a person's or group's internalised sense of self. Identities could be continental, for example, African(s). They could be national, for instance, Ugandan(s). They could be ethnic (Baganda, Batooro, Acholi, Madi etc). They could be religious (Catholics, Muslims, Protestants, Pentecostals, atheists etc). They could be disability-oriented (Person with Disabilities), gender (masculine, feminine), age (children, youth, adult, elderly), geographic location (remote island, mountain, desert or inaccessible).

Identities are both ideological or symbolic and practiced or material. Ideologically, they encompass sets of expectations right from conception till death. For example, in many cultures, males are perceived to be more physically active, even while still in the womb, and are expected to breastfeed more aggressively and eat a lot more than females. Thus, masculine activeness is encouraged right from birth. On the other hand, females are perceived to be passive which is encouraged in the same cultures.

Materially, identities determine sets of entitlements, rights and opportunities. Kabeer (2000) describes entitlements as intra- and extra-household distributional relations, which rest on "accepted legitimacy" rather than legal recognition.[43] The distributional relations do determine the rights that household

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[43] N. Kabeer (2000) "From Feminist Insights to an Analytical Framework" in N. Kabeer and R. Subrahmanian (eds) Institutions, Relations and Outcomes, New Delhi, Kali for Women.

members have in relation to assets, labour, income, subsistence and skills perceived as requisite for leading a gainful and fulfilling life. In addition, there are rights to leadership and authority positions, e.g., becoming an heir, taking leadership positions at any level, rights to inherit land and other property etc. Opportunities include those for leading a materially independent life (education, skills, property acquisition, employment, earning income, working outside the home etc).

2.1.2   Identity as a social construction rather than a biological given

Identities are socially constructed through prevailing ideologies. In broad terms, ideologies are sets of beliefs or ideas onto which actions are based. Ideologies are also ways in which people think about their World and their ideal concept of how to live in it. Ideologies are therefore material, social and moral. They knit together property relations, divisions of labour, sexuality, affection, ideas about rights and responsibilities and ideas about what males and females, persons with disabilities, children, adults, the elderly do, and how they should treat one another. Ideologies are conceived through prevailing legal and customary regimes and are propagated and reproduced via both formal and informal institutions.

Baden (2000) defines institutions as the formal and informal rules and constraints which shape social perceptions of needs and roles, while organizations such as MDAs, LGs, the private sector, schools, health units, agricultural centres, etc, administer these rules and respond to needs.[44] Institutions create the contexts in which societal structures such as households, communities, development organisations, the state, etc, do operate. Institutions further tend to socially exclude and, or unfavourably include, people bearing certain identities from opportunities for advancement.

Identity as a social construction rather than a biological given is based on the social constructionist thinking that social structures influence the perceptions and expectations toward men and women, boys and girls as well as persons with disabilities, older persons and locations among others. Hence, social ideas and categories (including stereotypes) are socially constructed although accepted as reality, despite the facts. Thus, identities are not genetically or biologically determined but are instead socially constructed.

The Social Constructionist Model is rooted in making a distinction between biological sex and social gender. It examines the cultural representation of the sexes, the social construction of gender identity and its determining influence on the relative position of men and women in society. Masculinity and femininity are understood as the outcome of cultural ideologies, rather than of inherent qualities or biological make-up of men and women, respectively. The value of Social Constructionist Theory lies in understanding how men and women are socially constructed, and how those constructions are powerfully reinforced by the social activities that both define and are defined by them.
Gender identities result in status and power differentials between, and amongst men and women. These differences are not "natural", but arise from the social and cultural creation of different identities that influence interactions with other people and identity bearers' reactions to expectations of society.

2.1.3   Identities and Resource Utilisation

Identities do determine access to and ability to utilise resources through shaping entitlements. Sen (1981) defined entitlements as sets of alternative commodity or service bundles that a person can

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[44] Baden, S. (2000) "Gender, Governance and the Feminization of Poverty" in UNDP, **Women's Political Participation and Governance: 21st Century Challenges**, New York, UNDP.

command in a society using the totality of rights and opportunities that he or she faces.[45] A person's "entitlement set" is the full range of goods and services that he or she can acquire by converting his or her "endowments" through "entitlement mappings". Endowments are those assets, resources, including labour power that somebody already commands or has access to, while entitlements are the assets that somebody can within certain contexts produce under circumstances determined by prevailing legal and customary regimes. Through the application of endowments, entitlements are created or transferred. In short, entitlements are a command over resources or the ability to utilize resources.

Entitlement sets typically comprise any, all or a combination of the following:

i.   Social-interactional entitlements in form of support, recognition, encouragement, expectations held of someone by significant others, such as parents, teachers, spouses, employers, extension workers, Government, Development Organisations, communities, etc, all of which foster confidence, optimism, control over one's own life and the power to make rational choices;

ii.   Production-based entitlements whereby one is entitled to own what one gets by organising production (for instance, of food) using resources one owns such as land, or resources hired/ rented from willing parties under agreed conditions of exchange;

iii.   Own labour-based entitlements whereby one is entitled to one's labour power, and thus to the trade-based and production-based entitlements arising thereof;

iv.   Inheritance and transfer entitlements whereby one is entitled to own what is willingly bequeathed to him or her by another who legitimately owns it; and,

v.   Trade-based entitlements whereby one is entitled to own what one obtains by trading something that one owns with a willing party - for example, selling one's non-food agricultural produce to purchase food.

Entitlements further define the relationships between people and the commodities or services which they need to acquire (or to have access to) to be able to lead meaningful and fulfilling lives. In entitlement analysis, a person's command over commodities is said to depend on:

i.   The person's identity (gender, socio-economic status);

ii.   The person's position in society (what their occupation or class is, what they produce, where they live, how much land they own, what skills they possess, what authority they command etc); and,

iii.   The rules which legitimise claims over commodities or services.

Since a person's entitlement depends partially on his or her identity and position in society, entitlement analysis introduces a range of social, economic, cultural, and political factors that determine entitlements.

According to Sen (1981), a person who has land, labour power and other resources which together make up his or her endowments can produce a bundle of food that will be his or hers. By selling labour, a person can get a wage and with that buy commodities, including food. Alternatively, he or she can grow cash crops and trade them for food and other commodities. The combined sets of all such available commodity bundles in a given economic situation are the exchange entitlement of his or her endowment.[46] However, entitlement to such resources is governed by rules and norms

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[45] Sen, A. (1981) Poverty and Famines: An Essay on Entitlement and Deprivation, Clarendon Press, Oxford.
[46] Ibid.

that are distinguished and structured by gender, age, marital status and other axes of socio-economic inclusion and exclusion. Gasper (1993) concludes that beyond legal or customary rights, effective access to resources within institutions typically depends not only on formal and informal rules but also on particular relationships with sources of authority and influence.[47] In essence, entitlements are conferred through social inclusion, exclusion and unfavourable inclusion that allow and/or prevent certain categories in society from effectively participating in development processes.

Entitlements further facilitate active agency, that is, the ability to undertake meaningful action. That is why some countries, communities, groups, households and individuals have capacity for growth and development, while others do not. Similarly, some communities, groups, households and individuals do utilise external (Government and Non-Governmental) programmes aimed at promoting social and economic development while others do not. For example, in many countries in Sub-Saharan Africa, Agricultural Advisory Services are ostensibly free but are mostly utilised by males, implying that males are more entitled to these programmes than females. Further, it is the non-poor males who take up the programmes more compared to their poorer counterparts. This is because the design of these programmes unwittingly excludes and/or unfavourably includes females and poorer males. Implicitly, due to identity, females, poor males, youths, the elderly, persons with disabilities and people from remote geographic regions may have lesser entitlements in the social, economic, political and cultural spheres, and may have lesser incentives to effectively utilise external assistance unless the obstacles posed by identity-based entitlements are addressed.

Combined, lesser entitlements and inactive agency lead to the inequalities and inequities which ought to be addressed through evidence-based policy-making, planning and implementation. In this regard, the entitlements of females, poor males, youths, the elderly, persons with disabilities and people from remote geographic locations are the most affected in all aspects. There is unequal access to appropriate education, information, skills and adequate resources to activate their agency, which are key in enabling them to effectively utilise goods (land, machinery, planting and stocking materials, etc), and services (health, education, advisory, financial, etc).

Unit 2.2: Inclusion, Exclusion and Unfavourable Inclusion (30 minutes)

This unit focuses on the concepts of inclusion, exclusion and unfavourable inclusion. It also demonstrates the concepts' liberal feminist theory background.

Unit outline
- Identity-based differences lead to inclusion, exclusion and unfavourable inclusion in the development process;
- Equality of women, men, youths, PWDs, the elderly and children through political and legal reform;
- Involving the included in the quest for societal transformation to equality and equity.

2.2.1 Conceptualising inclusion, exclusion and unfavourable inclusion

It is important to note that identity-based differences lead to inclusion, exclusion and unfavourable inclusion in the development process. The facilitator should enable participants to do the following:

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[47] Gasper, D (1993) "Entitlements Analysis: Relating Concepts and Contexts", *Development and Change,* 24, pp. 679–718.

i. Define inclusion, exclusion and unfavourable inclusion.

ii. Discuss how identity-based differences lead to inclusion, exclusion and unfavourable inclusion in the development process.

iii. Discuss the 'feminist theory'.

2.2.2 Equality of women, men, youths, PWDs, the elderly and children through political and legal reform

i. Discuss the Constitution of the Republic of Uganda's recognition of the equality of all human beings and prohibition of discrimination.

ii. Link equality and equity reforms in Uganda to the liberal feminist theory.

2.2.3 All-inclusive Transformation of Society

i. Justify the inclusion of the included in the quest for societal transformation to equality and equity.

Methods of Delivery
i. Lecturette
ii. Question-and-Answer
iii. Group Discussions

Unit Content

2.2.1: Conceptualising inclusion, exclusion and unfavourable inclusion

The World Bank (2013) defines inclusion in two ways. The first is a broad sweep that defines it as the process of improving the terms for individuals and groups to take part in society. A second, sharper definition takes into account how terms can be improved and for whom. It articulates social inclusion as the process of improving the ability, opportunity, and dignity of people, disadvantaged on the basis of their identity, to take part in society.[48] People take part in society through markets, services and spaces, and excluded groups exist in all countries. Excluded groups are consistently denied opportunities.[49] The allocation of opportunities continues to be unequal and the skewed nature of opportunity breaks down across gender, race, ethnicity and other common dimensions of exclusion that include those based on age, disability and regional disparities. In Africa, where poverty intersects with other disadvantages, social exclusion is often about poverty and voice, problems that economic growth alone cannot resolve.[50]

Identity-based differences lead to inclusion, exclusion and unfavourable inclusion in the development process. Sen (2000) defines social exclusion as a form of inability to do things that one has reason to want to do.[51] Unfavourable inclusion manifests in form of deeply "unequal" terms of social participation, for instance in the credit and land markets, extension services, on-farm trials and field demonstrations, the exchange markets, value chain interventions, the rural-labour market,

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[48] World Bank (2013) Inclusion Matters: The Foundation for Shared Prosperity, Washington DC, The World Bank, pp 41.
[49] Ibid.
[50] Ibid.
[51] Sen, A (2000) "Social Exclusion: Concept, Application and Scrutiny" Social Development Paper No.1, Asian Development Bank, June

employment, health, educational and agricultural institutions etc.[52] These contexts explain why females, poor males, persons with disabilities, youth and the elderly are often denied rights and access to resources and information vital for addressing the challenges posed by poverty -- the economic and social resources such as credit and extension services, rights, and/or clout with institutions that facilitate socio-economic development. They are excluded and/or unfavourably included because of their identities (gender, age, disability, geographical location or a combination of some of these identities).

The concepts of inclusion, exclusion and unfavourable inclusion are also re-echoed by the liberal feminist theory which is primarily concerned with equality and equity in the public sphere; equal rights, equal access to education, equal pay, equal employment opportunities, better working conditions, equity and citizenship achieved largely through legal reform. Central to liberal feminism is the idea that women's disadvantages stem from stereotyped customary expectations held by men, internalized by women, and promoted through various agencies of socialization.[53] For instance, the stereotype that men should work in the public sphere enables them to obtain attitudes, education and skills, while the stereotype that women should work in the private sphere excludes many from obtaining the attitudes, education and skills requisite for working in the public sphere. Liberal feminism postulated that women's disadvantages can, in principle, be eliminated by breaking down these stereotypes: for example, by giving girls better training and more varied role models, by introducing equal opportunity programmes and anti-discrimination legislation or by freeing labour markets. In support of liberal feminism, the World Bank (2013) points out that exclusion is not irreversible. Abundant evidence demonstrates that social inclusion can be planned and achieved.[54]

2.2.2 Equality of women, men, youths, persons with disabilities, the elderly and children through political and legal reform

The 1995 Constitution of the Republic of Uganda recognises the equality of all human beings and prohibits discrimination.[55] Chapter IV, Section 20 (1) and Section 21 (1) and (2) of the Constitution of the Republic of Uganda stipulate that fundamental rights and freedom of individuals are inherent and not granted by the State; that all persons are equal before and under the law in all spheres of political, economic, social, and cultural life; but, most of all, that a person shall not be discriminated against on the ground of sex, race, colour, ethnic origin, tribe, birth, creed or religion, social or economic standing, political origin or disability.

The liberal feminist theory also emphasises the equality of all enshrined in the Constitution of the Republic of Uganda. Liberal feminists defend the equal rationality of the sexes and emphasize the importance of structuring social, family and sexual roles in ways that promote women's autonomous self-fulfilment. They emphasize the similarities between men and women rather than the average differences that exist between them. They attribute most of the personality and character differences between the sexes to the social construction of gender. While rejecting strong claims of sexual differences that might underwrite different and potentially hierarchical rights and social roles, liberal feminists avoid the promotion of particular notions of the good life for either men or women.

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[52] Kalles–Vittanen, A (1998) "Discussant's Commentary: Asian Development Bank Seminar on Inclusion or Exclusion": Social Development Challenges for Asia and Europe, Geneva, 27 April.
[53] Connell, R, (1987) *Gender and Power: Society, the Person and Sexual Politics*, Cambridge, Polity Press
[54] World Bank (2013) op.cit.
[55] Republic of Uganda (1995) *Constitution of the Republic of Uganda*, Entebbe, Government Printers.

2.2.3 All-inclusive Transformation of Society

Development initiatives focusing exclusively on the excluded, for example, women, the girl-child, orphans, etc, have tended to draw resistance and silencing from the included, especially men and boys.[56] Development practice is increasingly becoming conscious of including men and boys in gender mainstreaming and, more broadly, in gender and equity mainstreaming. Transformations are also needed in the private sphere which men and boys regard as domains for females, yet these demands constrain women's and girls' participation rates in the development process, such as in education, income generation, leisure, market-oriented agriculture, community affairs etc. The private sphere is also of concern to liberal feminism mainly as an influence or impediment to equality in the public sphere. For example, unpaid care work largely carried out by women and girls reduces the amount of time they have to participate in paid work or attend school, respectively. In this regard, liberal feminist theory urges more male involvement in gender equality endeavours through recognizing, reducing and redistributing unpaid work chores at home. There is therefore a persuasion for promoting complementarity of both males and females to undertake or participate in various roles for the transformation of the society in an inclusive way.

Unit 2.3: Discrimination and Development (40 minutes)

This unit acquaints participants with societal discrimination of certain individuals and groups from participation in development. It also demonstrates how vulnerable individuals and groups can manoeuvre against constraints imposed by societal discrimination to participate in development. It further discusses the actor-structure theory.

Unit Outline:

2.3.1   Discrimination from Participation in Development

2.3.2   Vulnerability and Participation in Development

2.3.3   Identities, Vulnerability and Participation in Development

2.3.4   Empowerment, Vulnerability and Participation in Development

Unit Plan:

2.3.1   Discrimination from Participation in development

     i.   Define the concept 'discrimination'.

     ii.   Discuss the concept 'structure'.

     iii.   Link discrimination to the actor-structure theory

2.3.2   Vulnerability and Participation in Development

     i.   Define the concept 'actor'.

     ii.   Demonstrate how vulnerable individuals and groups can manoeuvre against constraints imposed by societal discrimination to participate in development.

     iii.   Link capacity to manoeuvre to the actor-structure theory.

2.3.3   Identities, Vulnerability and Participation in Development

     i.   Define the concept of 'agency'.

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[56] Manyire, H (2006) "Gender Socialisation, Children's Rights and HIV/AIDS in the Context of Early Childhood Development (ECD): A Field Research Report", A Consultancy Report Commissioned by ANPPCAN, Uganda Chapter

ii.   Discuss how identities influence vulnerability to participate in development.

iii.   Link agency to manoeuvre to the actor-structure theory.

2.3.4   Empowerment, Vulnerability and Participation in Development

i.   Discuss how GEB can empower vulnerable individuals and groups to participate in development.

Methods of Delivery

i.   Brainstorming

ii.   Lecturette

iii.   Question-and-Answer

iv.   Group Discussions

Unit Content

2.3.1: Discrimination from Participation in Development

Discrimination is defined as any distinction, exclusion or preference based on race, colour, sex, religion, political opinion, national extraction or social origins which nullifies or impairs equality of opportunities or treatment in access to services and resources.[57] In most countries, the law prohibits discrimination based on gender, age, ethnicity, disability, etc. In practice, however, women, some men, youth, persons with disabilities, the elderly and people from remote or poor locations continue to encounter discrimination in one form or another in their lives. This discrimination is embodied in the relationships between society and individuals, ably explained in the Actor-Structure Theory. This theory regards social reality and social change as a function of the relationship between individuals and society. Giddens (1984) defines structure as the rules and resources institutionalised in social systems.[58] They impose social constraints onto individuals and condition their capacities to act in self-interest. Archer (1995:43) adds that structures are sets of social relations, rules and roles, independent and autonomous from individuals' interpretations and performances.[59] Gimenez (1999) points out that structures are not synonymous with "macro", as research in small groups discloses structural patterns with their corresponding emergent properties.[60]

Structural theorists emphasise the explanatory role of structural factors independent from individuals' consciousness and constraining their behaviour. They pose social constraints onto individuals and condition their capacities to act in their self-interest. King (1999: 222) adds that constraints "flow from the expectations, material and political positions of other people to whom we are bound".[61] Structural factors include material conditions such as the distribution of material goods, the material structure of a society, wealth, poverty, the market, and capitalism. Other notable structural constraints include inequality in access to power, resources, and a humane existence. Schuurman (1993) has also termed these constraints as inequality in emancipation.[62] Inequality as a constraint is particularly applicable to Third World agriculturally-based livelihoods, which are largely dependent on family land and labour resources. Access to both family land and labour resources is governed by prevailing norms of power

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[57] ILO (2007) *Gender Audit Methodology: A Manual for Gender Audit Facilitators*, Geneva, ILO.

[58] A. Giddens (1984) *The Constitution of Society*, Berkeley, University of California Press.

[59] M. Archer (1995) *Realist Social Theory: The Morphogenetic Approach,* Cambridge, Cambridge University Press.

[60] M. Gimenez (1999) "For Structure: A Critique of Ontological Individualism", *Alethia,* 2, 2, 19-25.

[61] A. King (1999) "Against Structure: A Critique of Morphogenetic Social Theory", *The Sociological Review*, 47, 2, 199-227.

[62] F. Schurmann (ed) *Beyond the Impasse: New Directions in Development Theory, London*, Zed Books.

and authority in household, community, ethnic and cultural gender relations.[63] These relations are often discriminatory and as such give rise to unequal access to material (e.g., land) and immaterial resources (e.g., gender ideology based entitlements, political power).[64] Given these inequalities, individuals, groups and entities with power can extract more value from a set of relations than others with less. Power and gender inequalities and inequities could interact with other structurally-based constraints to determine different livelihood outcomes for different categories of people with less or more power.[65]

2.3.2: Vulnerability and Participation in Development

While structure conditions individuals, individuals can manoeuvre around the constraints imposed by society to struggle for equality and equity, as seen from people who refuse to be defined by their identities and become successful against societal odds. This is because individuals and groups are also actors, defined by Long (1992: 12) as only those social entities (individuals, households, groups, organizations, states etc) that can be meaningfully said to possess the power of agency.[66] According to actor proponents, as much as structures at different levels have influence on access to resources, participation and benefit from development, actions of individuals, households and groups are not totally conditioned by the structures. Their actions are also determined by several attributes including identity (gender, age, disability, marital status, status in household and community, kinship etc) all of which not only determine the degree of impact of the various structures on their actions but also the degree of ability to manoeuvre around the structures to either take advantage of the opportunities arising from the structures or circumvent the constraints imposed by the structures.

2.3.3: Identities, Vulnerability and Participation in Development

While agency can facilitate individuals to manoeuvre around the structures that impose constraints to access, participation and benefit, the agency has to be active. For many of the discriminated, their agency is inactive because society, i.e. structure, conditions their thinking and actions. Due to identity differences, males, females and persons with disabilities are socialised into different social beings with differing perceptions and experiences of reality, perceived capabilities and possibilities, levels of optimism and ambitions in life. They are also accorded differing entitlements right from birth and even in death. Typically, females, some males and persons with disabilities have lesser social-interactional, trade-based, production-based, own-labour and inheritance and transfer entitlements.

Due to lesser entitlements, their agency, i.e., the ability to undertake meaningful action, is constrained. This is because they are socially excluded and/or unfavourably included in the development process. Even where they are included, they face resistance and silencing. This is what accounts for lesser participation in development in general by females, youths, the elderly and persons with disabilities, and higher levels of poverty among them compared to males. For example, in Uganda, Agricultural Advisory Services are ideally free but are mostly utilised by males, implying that males are more entitled to these programmes than females, youths, persons with disabilities and the elderly. Further, it is the non-poor males who take up the programmes more compared to their poorer counterparts. This is because the design of these programmes unwittingly excludes and/or unfavourably includes females, youth, persons with disabilities and poorer males. Implicitly, due to identity differences, females, persons with disabilities and the elderly may have lesser entitlements for socio-economic

[63] J. Guyer (1986) "Intra-Household Processes and Farming Systems Research: Perspectives form Anthropology" in Moock, L. (ed) *Understanding Africa's Rural Households and Farming Systems*, Colorado, West View Inc.

[64] I. Palmer (1991) *Gender and Population in the Adjustment of African Countries: Planning for Change*, Women, Work and Development Series, 19, Geneva, ILO.

[65] *Gender and Adjustment* (1991) The Maya Tech Corporation, Silver Spring, MD Serves TR 91-1026-02.

[66] N. Long (1992) "From Paradigm Lost to Paradigm Regained"? in Long, N. and Long, A. (eds) *Battlefields of Knowledge*, London, Routledge.

transformation on their own and may have lesser incentives to effectively utilize external assistance unless the obstacles posed by identity-differentiated entitlements are addressed. This also applies to the services and goods funded by national budgets.

2.3.4: Empowerment, Vulnerability and Participation in Development

By paying attention to inequalities and inequities through Gender and Equity Analysis, GEB can activate the agency of the discriminated and vulnerable individuals and groups, thereby enabling them to meaningfully participate in development. This is because GEB goes beyond the traditional development practices of grouping the discriminated or vulnerable as homogeneous categories, for example, as women, persons with disabilities, youth, the elderly or people from remote and/or poor geographic locations. GEB explores the interlocking and multi-dimensional forms of discrimination as manifested in multiple identities and their needs, constraints, opportunities, etc. For example, GEB can focus on the sexual and reproductive health needs of female youth persons with disabilities, the agricultural production needs and constraints of elderly men and women in post-conflict or remote areas, the educational needs of male and female children with disabilities, the entrepreneurship needs of male and female youth in urban and rural areas, etc. GEB thus has the capacity for leaving no one behind.

Unit 2.4: Human Rights and Empowerment (40 minutes)

This unit will present several other fundamentals required for GEB.

Unit Outline

2.4.1   Human rights

2.4.2   Empowerment

2.4.3   Rural development

2.4.4   Urban poverty

Unit Plan:

2.4.1   Human rights

i.   Introduce the concept of human rights.

ii.   Present the human rights-based approach as a conceptual framework for the process of human development that is normatively based.

iii.   Demonstrate the practical value of a human rights-based approach to development.

2.4.2   Empowerment

i.   Describe the empowerment approach to development.

2.4.3   Rural development

i.   Discuss the concept of rural development.

2.4.4 Urban poverty

i.   Discuss the urban poverty theories.

Methods of Delivery

i.   Brainstorming
ii.   Lecturette
iii.   Group discussion and plenary presentation

Unit Content

2.4.1: Human Rights

Human rights are universal legal guarantees protecting individuals and groups against actions and omissions that interfere with fundamental freedoms, entitlements and human dignity. Human rights law obliges governments (principally) and other duty-bearers to do certain things and prevents them from doing others.[67]

Some of the most important characteristics of human rights are:

i.   Universal, the birth right of all human beings;

ii.   Focussed on the inherent dignity and equal worth of all human beings;

iii.   Equal, indivisible and interdependent;

iv.   Binding, that is, impose obligations of action and omission, particularly on States and State actors;

v.   Internationally guaranteed;

vi.   Legally protected and cannot be waived or taken away;

vii.   Protect individuals and, to some extent, groups.

The Human Rights-Based Approach is a conceptual framework for the process of human development that is normatively based on international human rights standards and operationally directed to promoting and protecting the rights of individuals. It seeks to analyse inequalities that lie at the heart of development problems and redress discriminatory practices and unjust distributions of power that impede the development progress. Under a human rights-based approach, the plans, policies and processes of development are anchored in a system of rights and corresponding obligations established by international law. This helps to promote the sustainability of development work, empowering people themselves, especially the most marginalized, to participate in policy formulation and hold accountable those who have a duty to act.[68]

While there is no universal recipe for a human rights-based approach, United Nations agencies have nonetheless agreed on a number of essential attributes:

i)   As development policies and programmes are formulated, the main objective should be to fulfil human rights.

ii)   A human rights-based approach identifies rights holders and their entitlements and corresponding duty-bearers and their obligations, and works towards strengthening the capacities of rights-holders to make their claims, and of duty-bearers to meet their obligations.

iii)   Principles and standards derived from international human rights treaties should guide all development cooperation and programming in all sectors and in all phases of the programming process.

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[67] United Nations (2006) *Frequently Asked Questions on a Human Rights-Based Approach to Development Cooperation*, Geneva and New York, Office of the United Nations High Commissioner for Human Rights.
[68] Ibid.

There are two main rationales for a human rights-based approach: (a) the intrinsic rationale, acknowledging that a human rights-based approach is the right thing to do, morally or legally; and (b) the instrumental rationale, recognising that a human rights-based approach leads to better and more sustainable human development outcomes. In practice, the reason for pursuing a human rights-based approach is usually a blend of these two. The question of adding value goes primarily to the instrumental case for a human rights-based approach.

Importantly, a human rights-based approach seeks to build upon and learn from, rather than discard the lessons of good development practice and strengthen arguments for their more consistent implementation. Empirical evidence and practice show the vital importance to development of many human rights outcomes, such as improved girls' education, enhanced security of tenure and ensuring women's equal access to land, and the importance of civil and political rights for good governance.[69]

The practical value of a human rights-based approach to development lies in the following:

Whose rights?

A human rights-based approach focuses on the realisation of the rights of the excluded and marginalised populations, and those whose rights are at risk of being violated, building on the premise that a country cannot achieve sustained progress without recognising human rights principles (especially universality) as core principles of governance. Universality means that all people have human rights, even if resource constraints imply prioritisation.

Holistic view

A programme guided by a human rights-based approach takes a holistic view of its environment, considering the family, the community, civil society, local and national authorities. It considers the social, political and legal framework that determines the relationship between those institutions, and the resulting claims, duties and accountabilities. A human rights-based approach lifts sectoral "blinkers" and facilitates an integrated response to multifaceted development problems.

International instruments

Specific results, standards of service delivery and conduct are derived from universal human rights instruments, conventions and other internationally agreed goals, targets, norms or standards. A human rights-based approach assists countries in translating such goals and standards into time-bound and achievable national results.

Participatory process

Accountabilities for achieving these results or standards are determined through participatory processes (policy development, national planning). They reflect the consensus between those whose rights are violated and those with a duty to act. A human rights-based approach seeks both to assist in the participatory formulation of the needed policy and legislative framework, and to ensure that participatory and democratic processes are institutionalized locally and nationally (including through capacity-building among families, communities and civil society to participate constructively in relevant forums).

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[69] Ibid.

Transparency and accountability

A human rights-based approach helps to formulate policy, legislation, regulations and budgets that determine the particular human right(s) to be addressed—what must be done and to what standard, who is accountable—and ensures the availability of needed capacities (or resources to build the lacking capacities). The approach helps to make the policy formulation process more transparent and empowers people and communities to hold those who have a duty to act accountable, ensuring effective remedies where rights are violated.

Monitoring

A human rights-based approach to development supports the monitoring of State commitments with the help of recommendations of human rights treaty bodies and through public and independent assessments of State performance.

Sustained results

A human rights-based approach leads to better sustained results of development efforts and greater returns on investments by:

i.   Building the capacity of prime actors to engage in dialogue, meet their responsibilities and hold the State accountable;

ii.   Strengthening social cohesion through seeking consensus with participatory processes, and focusing assistance on the excluded and most marginalised;

iii.   Codifying social and political consensus on accountabilities for results into laws, policies and programmes aligned with international conventions;

iv.   Anchoring human rights entitlements within a framework of laws and institutions;

v.   Institutionalising democratic processes; and

vi.   Strengthening the capacities of individuals and institutions to carry out their obligations as expressed in local, national and international laws, policies and programmes.

A human rights-based approach to development in general and gender and equity mainstreaming in particular are complementary and mutually reinforcing, and can be undertaken without conflict or duplication. Gender and equity mainstreaming calls for the integration of a gender and equity perspective in development activities, with the ultimate goal of achieving gender equality and equity. A human rights-based approach integrates international human rights standards and principles in development activities, including the human rights of women, men, persons with disabilities, the youth, children and the elderly and the prohibition of discrimination. When backed by national accountability systems, a human rights-based approach can greatly reinforce progress towards gender equality and equity.

Gender and equity mainstreaming and a human rights-based approach to development have much in common. Both rely on an analytical framework that can be applied to all development activities (for the former, the different situations experienced and roles played by men, women, persons with disabilities, the elderly and the youth in a given society; and for the latter, a normative framework based on entitlements and obligations). Both call attention to the impact of activities on the welfare of specific groups, as well as to the importance of empowerment and participation in decision-making. Both apply to all stages of activity (design, implementation, monitoring and evaluation) and all types of action (legislation, policies and programmes). Finally, both require the systematic

adoption of new and different approaches to existing activities, as distinct from developing new and additional activities.[70]

2.4.2: Empowerment

The empowerment approach to development puts poor people at the centre of development and views them as the most important resource rather than as the problem. Empowerment expands the capabilities of the poor to undertake future self-help programmes through the concept of participation. It is a people-oriented approach of getting the community or individual involved in the whole process rather than focussing on processes and systems, which can exclude the community or individual.[71] Empowerment is a process that helps people have a sense of ownership over a project being implemented in their area. Empowering communities helps them in the future to have less reliance on external forces to help them solve their problems. Empowerment is the expansion of assets and capabilities of poor people to participate in, negotiate with, influence, control, and hold accountable institutions that affect their lives.[72]

Empowerment is generally seen as a key for good quality of life, increased human dignity, good governance, inclusive growth, programme effectiveness and improved service delivery.[73] Strategies to employ empowerment objectives vary as societies are differentiated by gender, age, disability and geographical location differences. This makes empowerment successful on a case by case basis and best tailored to specific community structures and social category conditions.

2.4.3: Rural Development

Rural development is important for GEB because most remote locations are in rural areas. Rural areas also lack social services more than urban areas. It is also in rural areas that women/girls are most discriminated in access to services, particularly education, training and skills. Rural development is the process of improving the quality of life and economic wellbeing of people living in relatively isolated and sparsely populated areas. Rural development is a strategy designed to improve the economic and social life of a specific group of people, the rural poor.[74] The rural poor include smallholder farmers, tenants, sharecroppers, landless workers and their families. Rural development involves extending the benefits of development to the poorest among those who seek a livelihood in the rural areas. A strategy for rural development must recognize three points:

- The rate of transfer of people out of low productivity agriculture and related activities into more rewarding pursuits has been slow; and, given the small size of the modern sector in Uganda, it will remain slow.
- Masses of people in rural areas face varying degrees of poverty. Their position is likely to get worse if the population expands at unprecedented rates while limitations continue to be imposed by available resources, technology, institutions and organisations.
- Rural areas have labour, land and at least some capital which, if mobilised, could reduce poverty and improve the quality of life. This implies fuller development of existing resources, including the construction of infrastructure such as roads and irrigation works, the introduction of new production technologies, and the creation of new types of institutions and organisations.

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[70] Ibid.
[71] D. Narayan (ed) (2002) *Empowerment and Poverty Reduction: A Sourcebook,* Washington D.C, The World Bank.
[72] Ibid.
[73] Ibid.
[74] World Bank (1975) Rural Development, Sector Policy Paper, Washington D.C, The World Bank.

Since rural development is intended to reduce poverty, it must be designed to increase production and raise productivity. Rural development recognises, however, that improved food supplies and nutrition, together with basic services such as health and education, cannot only directly improve the physical well-being and quality of life of the rural poor, but can also indirectly enhance their productivity and their ability to contribute to the national economy. Rural development is concerned with the modernisation and monetisation of rural society, and with its transition from traditional isolation to integration with the national economy.[75]

The objectives of rural development, therefore, extend beyond any particular sector. They encompass improved productivity, increased employment and thus higher incomes for target groups, as well as minimum acceptable levels of food, shelter, education and health. A national programme of rural development should include a mix of activities, including policies, programmes and projects to raise agricultural output, create new employment, improve health and education, expand communications and improve housing. Specifically, focusing on the arduous roles of rural women/girls in agriculture, health care, sanitation and hygiene and the opportunity costs they pose for the participation of women/girls in education and employment outside the home would be helpful in GEB programme development. Such a programme might be made up of single-sector or multi-sectoral projects, with components implemented concurrently or in sequence. The components and phasing must be formulated both to remove constraints and to support those forces prevailing in the target area which are favourable to development. The nature and content of any rural development programme or project has to reflect the political, social and economic circumstances of the particular region. Where the scope and need for rural development are not accepted by Government leaders, or where the shortage of resources is acute (especially the supply of skilled manpower), initial programmes and projects may be experimental in nature or restricted in extent. Where particular needs, such as in cases of famine or epidemics are pressing, narrowly-focused projects may be appropriate.[76]

2.4.4: Urban Poverty

Urban poverty is mostly experienced by the marginalised and discriminated who lack access to essential services especially decent housing, safe water, electricity, sanitation and education. The urban poor also lack stable employment opportunities. The majority of urban poor are females, PWDs, youth and recent migrants from rural areas who lack marketable skills. Addressing urban poverty requires GEB.

Urban poverty has been the subject of sociological and political debate for more than a century, especially in Britain and America. The debate over the causes, consequences and solutions to poverty has gained renewed interest and significance in recent decades due to the dramatic concentration of urban poverty in slums.[77] The increase in poverty concentration has coincided with a dramatic increase in youth, adult male and female unemployment, female headship of household and crime.

Urban Ecological Theory

Urban Ecological Theory, which dominated in the United States in the early 1900s, analysed cities through a human ecology lens and saw poor urban neighbourhoods as transitional and functional zones of larger urban metropolises; places where new immigrant groups would pass through for a temporary period.[78]Other ecological theorists examined the disorganised nature of cities and the

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[75] Ibid.
[76] Ibid.
[77] A. Curley (2005) "Theories of Urban Poverty and Implications for Public Housing Policy", *Journal of Sociology and Social Welfare*, June, Volume XXXII, Number 2.
[78] Ibid.

negative effects of social disorganisation in certain poor neighbourhoods. The traditional urban ecological perspective has been denounced for not recognising the permanent nature of many poor black neighbourhoods in America and for ignoring factors other than market forces that can shape the movement of groups and land use.[79]

The Culture of Poverty Theories

Another influential theory was the "culture of poverty", which suggested that the norms and behaviours of the poor can be distinguished as a subculture of the larger society and characterised by a distinct way of life, including an atypical worldview and low aspirations.[80]This culture was said to perpetuate itself from generation to generation. The culture of poverty thesis has been widely criticised for being too deterministic, blaming the victim and diverting attention away from the structural causes of poverty. The "culture of poverty" perspective examines the social settings in which the urban poor live and the effects of these networks on the incentives and behaviours of the urban poor. Here one finds two inter-related strands. The "culture-of-poverty" thesis originally supported the idea of a distinctive, self-perpetuating culture of poverty that deals with authority in certain ways, that promotes certain forms of self-destructive (even criminal) behaviour, and that largely is self-excluded from civic life.[81] A different strand articulates the view that authority patterns among the urban poor are an "adaptive" response to the defining trait of urban poverty, i.e., being compelled to live with and manage high scarcity in a populous, crowded setting. Though societies no doubt have cultures that cut across social and economic divides, it is also posited that objective conditions of life shared by social strata will underlie sub-cultural differences, as determinants or constraints. For the lower, less advantaged strata, the most obvious shared objective condition is great scarcity. Thus, it seems reasonable to argue that there will exist everywhere essentially similar authority cultures of poverty, a core of common attitudes toward processes of governance and relations of authority associated with low incomes, little instruction and menial work.[82]

These culture-of-poverty views have been influenced by political sociology and focus on the mechanisms by which individuals are socialised in urban settings through the family, schools and urban civic society. The latter category encompasses organisations ranging from religious groups to street gangs and other informal groupings. The main explanation for the absence of effective agency is one of self-exclusion, but self-exclusion as a coping mechanism given the barriers to inclusion present in the authority culture of the urban poor. There is an assumption, throughout these analyses, that the authority exercised in urban poor life is unlikely to breed participatory dispositions in family members, nor are family relations among the poor likely to produce the sense that one can be effective in influencing policies and governing institutions.

Social Capital Theories

Some theorists have employed the familiar concept of social capital networks of generalised trust and reciprocity in urban settings to explain institutional performance, self-governance, as well as other societal and individual benefits such as individual health and personal happiness.[83] Generalised trust indicates the potential readiness of citizens to cooperate and the abstract preparedness to engage in civic endeavours with each other. Attitudes of generalised trust extend beyond the boundaries

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[79] R. Sampson and J. Morenoff (1997) "Ecological Perspectives on the Neighbourhood Context of Urban Poverty: Past and Present" in Brooks-Gunn, J., Duncan, G., & Aber, J.(eds) *Neighbourhood Poverty Volume II: Policy Implications in Studying Neighbourhoods*, (1997), New York, Russell Sage Foundation.
[80] O. Lewis (1968) *The Culture of Poverty*, New York, Random House, Inc.
[81] R. Desai (2010) The Political Economy of Urban Poverty in Developing Countries: Theories, Issues and Agenda for Research. Wolfensohn Center for Development, Working Paper 20, June
[82] Ibid.
[83] Ibid.

of face-to-face interaction and incorporate people who are not personally known to each other. These attitudes of trust are generalied when they go beyond specific personal settings in which the partner to be cooperated with is already known. They even go beyond the boundaries of kinship and friendship, and the boundaries of acquaintance. In this sense, the scope of generalised trust should be distinguished from the scope of trust toward people one knows. Some social capital theories share much in common with the culture of poverty theory. From one widely shared perspective, the capacity of a society to produce social capital among its citizens is determined by its long-term experience of social organisation anchored in historical and cultural experiences that can be traced back over time. These "society centred" accounts see the most important mechanism for the generation of social capital as regular social interaction, preferably as membership in voluntary associations or more informal types of social interactions. The absence of economic agency, in this view, often focuses on the absence of dense social networks as both a feature of enduring poverty and an explanation for social and political "withdrawal" by poor communities, urban or rural.[84]

Key Learning Points

i.   Gender and equity identities are socially constructed and not biologically determined.

ii.   The social constructionist theory informs the concept of identity.

iii. Inequalities and inequities are not determined by biology but are a result of societal inclusion, exclusion and unfavourable inclusion in the development process.

iv.   Liberal feminist theory informs the concepts of inclusion, exclusion and unfavourable inclusion.

v.   Appreciation of GEB concepts and their implications is critical for addressing inequalities and achieving all-inclusive growth and development.

Resources

Gimenez, M. (1999) "For Structure: A Critique of Ontological Individualism", *Alethia*, 2, 2, 19-25.

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Long, N. (1992) "From Paradigm Lost to Paradigm Regained"? in Long, N. and Long, A. (eds) *Battlefields of Knowledge,* London, Routledge.

Narayan, D. (ed) (2002) *Empowerment and Poverty Reduction: A Sourcebook,* Washington D.C, The World Bank.

Schurmann, F. (ed) (1994) *Beyond the Impasse: New Directions in Development Theory*, London, Zed Books.

United Nations (2006) *Frequently Asked Questions on a Human Rights-Based Approach to Development Cooperation*, Geneva and New York, Office of the United Nations High Commissioner for Human Rights.

World Bank (2013) *Inclusion Matters: The Foundation for Shared Prosperity,* Washington DC, The World Bank.

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[84] M. Woolcock and D. Narayan (2000) "Social Capital: Implications for Development Theory", Research, and Policy", *World Bank Research Observer*,15, 2, pp. 225-49 World

GENDER AND EQUITY ANALYSIS

Module Description

This module provides an overview and rationale for Gender and Equity Analysis. Tools, frameworks, and approaches to Gender and Equity Analysis are briefly described, followed by skills for conducting the Gender and Equity Analysis. The module further discusses the use of Gender and Equity-disaggregated data in the Gender and Equity Analysis for evidence-based decision-making and oversight/accountability. The module also introduces to participants the use of normative frameworks to identify gender and equity concerns.

Learning Outcomes

By the end of this module, participants should:

i.   Explain the concept and demonstrate the importance of Gender and Equity Analysis;

ii.   List different tools/approaches for conducting Gender and Equity Analysis;

iii.   Undertake a basic analysis of gender and equity issues in a given Programme/Sub-Programme using various tools/approaches.

Duration - 3 hours 15 minutes

> **Box 4.1: Instructions for the Trainer**
>
> **Before the session, the facilitator must note the following:**
>
> Familiarise yourself with the unit contents for this module. They will be your tools throughout the session.
>
> **Materials**
>
> All the subject matter of the module is contained in the unit contents. You can make copies of the units you feel participants need to read.

Module Content and Session Plan

Unit 3.1: Overview of Gender and Equity Analysis (20 minutes)

This unit defines Gender and Equity Analysis and provides a rationale for carrying out G&E analysis.

Unit Outline
3.1.1   Defining Gender and Equity Analysis
3.1.2   Rationale for carrying out G&E analysis

Unit Plan:

3.1.1   What is Gender and Equity Analysis?

i.   Define Gender and Equity Analysis in the context of development and access to public services.

ii.   Explain how G&E Analysis allows one to understand the multi-faceted exclusion faced by disadvantaged groups and its link to norms and beliefs.

iii.   Address the Who and Why questions and provide examples from the Ugandan context.

3.1.2 Rationale for carrying out G&E Analysis

i.   Discuss the reasons and importance for carrying out a G&E Analysis.

ii.   Relate G&E to national frameworks like the NDP III.

Methods of Delivery

i.   Brainstorming

ii.   Lecturette

Unit Content

3.1.1: Defining Gender and Equity Analysis

Gender and Equity Analysis is the process of examining roles and responsibilities or any other situation concerning men and women, boys and girls, and different geographical locations, with an aim of establishing or identifying gaps, raising concerns, assessing implications and proposing relevant interventions in a given sector or MDA. Gender and Equity analysis efforts aim at understanding why and how phenomena affect different categories of people (women, men, persons with disabilities, the elderly, youth, children and people in different geographic locations) differently and unequally within a particular context or development sector, and what options exist to address them. Gender and equity analysis not only identifies the phenomena but also the underlying causes. It asks questions such as *why* certain groups are overrepresented amongst the poor and *why* some people lack access to education, health and other services or receive poorer quality services.[85]

Gender and Equity Analysis exposes the interlocking, multi-dimensional nature of deprivation arising from social exclusion, such as discrimination and adverse incorporation/unfavourable inclusion, which play a key role in driving the simple and more readily observable reasons of poverty (lack of schooling, poor health, low agricultural productivity and limited labour market returns). It underscores that deprivation arising from social exclusion tends to occur on multiple axes at once, such that policies that release just one of these axes of deprivation will not unleash the grip of others (for example poor attitudes towards the education of girls and persons with disabilities).

Gender and Equity Analysis focuses on the norms and belief systems that underpin the multifaceted exclusion faced by vulnerable groups. These norms are a result of intangible belief systems handed down through generations (for example, beliefs in the inferiority of girls/women, persons with disabilities, the elderly, people from some geographic regions, etc). The underlying causes of poverty are sometimes invisible in standard empirical data and thus remain largely unexplored in standard gender and equity analyses and the design of gender and equity promotion strategies.

Gender and equity analysis also entails answering the following **Who, How and Why** questions:

i.   Who is the intervention targeting?

ii.   Who performs what sort of work and why?

iii.   Who makes decisions and why?

iv.   Who participates? How and why?

v.   Who bears the burden? How and why?

vi.   Who uses the resources? How and why?

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[85] World Bank (2013) op.cit

vii.   Who controls the resources? How and why?

viii.   Who benefits? How and why?

ix.   Who does not benefit? How and why?

Answering these questions requires data that is disaggregated according to different categories in society. Where disaggregated data does not exist, normative frameworks or circumstantial evidence based on observations and experience may be used.

3.1.2: Rationale for Carrying Out G&E Analysis

Gender Equality and Equity are enshrined in the Constitution of the Republic of Uganda 1995; and are articulated as national aspirations in Vision 2040; and, are part of the inclusive-growth theme of the NDP III. However, despite these commitments and the Government's interventions to address the existing gender inequalities and inequities, several categories of Ugandans, notably women, men, persons with disabilities, the elderly, youth, children and people in different geographic locations, have been unable to tap into the prosperity that others enjoy.[86] This exclusion and lack of accountability causes disruptions, discourages investment, reduces growth and undermines the cohesiveness of society. There is need, therefore, to break this vicious cycle of inequality and inequity through adopting comprehensive and inclusive strategies. Such strategies will enable the excluded people to take advantage of development opportunities. This requires undertaking analysis of gender and equity which helps to identify the:

i.   Excluded and/or unfavourably included categories in a given population;

ii.   Nature of their exclusion and/or unfavourable inclusion;

iii.   Causes of their exclusion and/or unfavourable inclusion;

iv.   Factors that sustain the exclusion and/or unfavourable inclusion;

v.   Resources, fundamental changes and strategies needed to solve problems and minimise exclusion and/or unfavourable inclusion.

There are also international, regional and national norms and standards that oblige the Government to promote gender equality and equity which necessitates carrying out G&E analysis.

Unit 3.2: Overview of Approaches to Gender and Equity analysis (45 minutes)

This unit describes the approaches to G&E analysis and presents the G&E analysis checklists for each framework.

Unit Outline:

3.2.1   The Harvard Analytical Framework

3.2.2   The Moser Gender Planning Framework

3.2.3   The Women's Empowerment Framework

3.2.4   Socio-Economic and Gender Analysis (SEAGA) Approach

Unit Plan

The training facilitator must prioritise the extent and detail provided in the analytical frameworks, based on the length of the training and the audience. The most important section to cover is the

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[86] Republic of Uganda (2012) Equity Promotion Strategy Paper, Kampala, MoGLSD.

checklist which provides concrete questions for assessment and decision-making, under the different frameworks. The theoretical basis and rationale for frameworks can be light-touch or elaborate if time and audience allow.

The facilitator should be well acquainted with all frameworks and provide recommendations on which framework is the best to use under different circumstances.

Unit Content

3.2: Overview of approaches to Gender and Equity Analysis

Originally, there were approaches that were designed for Gender Analysis. However, over time, these have been modified to incorporate Equity Analysis. Some of the most commonly used gender analysis tools include the Harvard Analytical Framework, Moser Gender Planning Framework, and Women's Empowerment Framework.

Gender and Equity Analysis approaches and tools typically include questions addressing the following:

i.   The differential perspectives, roles, needs, rights, priorities and interests of different categories in society (males, females, youth, the elderly, persons with disabilities and people from different geographic regions) as social groups and stakeholders in the designated programme, sector, country, region or institution, including their practical and strategic gender and equity needs and the relations between and amongst the different categories pertaining to their access to, and control over resources, benefits and decision-making processes at all levels;

ii.   The diversity of different categories circumstances, social and economic relationships, and consequent statuses (e.g., class, ethnicity, age, culture, physical abilities, employment, income, health status, housing status and/or mobility);

iii.   Social, political, legal, economic and institutional contexts, including national development priorities and strategies, constraints, opportunities and entry points for reducing gender inequalities and inequities and for realizing human rights;

iv.   The presence and positions of key actors who influence development policies and programmes in various contexts and the extent of their support of, or opposition to, specific concerns.

A brief discussion of each analytic framework follows below.

3.2.1: The Harvard Analytical Framework

i.   Discuss the typical questions that Gender and Equity Analysis tools aim at addressing.

ii.   Discuss the Harvard Analytical Framework and its features.

iii.   Focus on the checklist to provide concrete examples of how the tool can be used.

iv.   The facilitators are expected to acquaint themselves with the details of the framework and checklist and adapt them to the particular needs of the training.

Unit Content

The Harvard Analytical Framework

The Harvard Analytical Framework, also referred to as the Gender Roles Framework or Gender Analysis Framework, is one of the earliest gender analysis and planning frameworks. It was developed by the Harvard Institute for International Development in collaboration with the WID Office of the

United States Agency for International Development (USAID). It is based on the WID efficiency approach; hence relevant to targeted equity analyses.

The framework aims at:

i.   Demonstrating that there is an economic rationale for investing in women, men, boys and girls as well as other categories in society;

ii.   Assisting planners design more efficient projects and improve overall productivity;

iii.   Emphasising the importance of better information as the basis for meeting the efficiency/equity goal;

iv.   Mapping the work of men and women in communities and highlighting the key differences.

Features of the Harvard Analytical Framework

The Harvard framework was originally outlined in Overholt et al (1984).[87] The framework consists of a matrix for collecting data at the micro (community and household) level. It has four interrelated components:

i.   The activity profile, which answers the question, "who does what?", including gender, age, time spent on activity and location of the activity;

ii.   The access and control profile, which identifies the resources used to carry out the work identified in the activity profile, and access to and control over their use, by category;

iii.   The analysis of influencing factors, which charts factors that influence category differences in the above two profiles;

iv.   The project cycle analysis, which examines a project or intervention in the light of gender and equity-disaggregated information.

Annex II (a) shows checklists of key questions to ask under the Harvard Analytic Framework.

Uses of the framework

i.   Best suited for project planning, rather than programme or policy planning;

ii.   As a gender-neutral entry point when raising gender issues with constituents' resistant to considering gender relations and power dynamics;

iii.   For baseline data collection;

iv.   In conjunction with Moser's framework, to draw in the idea of strategic gender needs.

Strengths of the Harvard Framework

i.   It is practical and hands-on.

ii.   Once the data have been collected, it gives a clear picture of who does what, when and with what resources. It makes women's role and work visible.

iii.   It distinguishes between access to, and control over resources.

iv.   It can be easily adapted to a variety of settings and situations.

v.   It is relatively non-threatening because it relies on "facts" only.

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[87] C. Overholt, M. Anderson, K. Cloud and J. Austin (1984) Gender Roles in Development Projects: A Case Book, Connecticut, Kumarian Press.

Potential limitations

i.   It is based on the WID (efficiency) rationale, which aims at increasing project/programme efficiency. It does not delineate power relations or decision-making processes. Therefore, the framework offers little guidance on how to change existing gender inequalities and inequities. It tends to result in gender and equity-neutral or gender and equity-specific interventions, rather than those that can transform existing gender and equity relations.

ii.   It tends to oversimplify, based on a somewhat superficial, "tick-the-boxes" approach to data collection, ignoring complexities in the community; may result in lost opportunities for change.

iii.   It is a top-down planning tool, excluding the different categories' analysis of their situation.

iv.   It ignores other underlying inequalities, such as class, race and ethnicity, thereby encouraging an erroneous view of different groups as homogeneous categories.

v.   It emphasises the separation of activities and resources based on sex or age, ignoring connections and co-operative relations across these categories. This can result in projects that may misbehave or cannot tackle different categories' strategic gender and equity needs.

vi.   The profiles yield a somewhat static view of the community, without reference to changes in gender and equity relations over time.

3.2.2: The Moser Gender Planning Framework

i.   Introduce the Moser Gender Planning Framework.

ii.   Discuss the six tools of the Moser Gender Planning Framework.

iii.   Refer to the checklist for Moser Tool for clarity.

iv.   The facilitators are expected to acquaint themselves with the details of the framework and checklist and adapt them to the particular needs of the training.

Unit Content

The Moser Gender Planning Framework

Caroline Moser developed the Framework for a Gender and Development (GAD) approach to development planning in the 1980s while working at the Development Planning Unit (DPU) of the University of London. Working with Caren Levy, she expanded it into a methodology for gender policy and planning. Moser and Levy published **A Theory and Method of Gender Planning: Meeting Women's Practical and Strategic Needs** as a DPU working paper in 1986. The framework is based on Moser's concepts of gender roles and gender needs, and her views on the ways policies should approach gender and development planning.

The Moser Framework follows the Gender and Development approach in emphasising the importance of gender relations. As with the WID-based Harvard Analytical Framework, it includes the collection of quantitative empirical facts. It further investigates the reasons and processes that lead to conventions of access and control. The Moser Framework includes gender roles identification; gender needs assessment; disaggregating control of resources and decision-making within the household; planning for balancing the triple roles; distinguishing between different aims in interventions; and, involving women and gender-aware organizations in planning. The framework acknowledges a political element to gender planning, and assumes that the process will have to deal with resistance.

The framework rests on three basic concepts: the triple roles of women; practical and strategic gender needs; and categories of WID/GAD policy approaches. The triple roles consist of reproductive, productive and community-managing activities. Practical needs are ones that, if met, help women in current activities. Strategic needs are needs that, if met, transform the balance of power between men and women. Different categories of the WID/GAD policy approach, which may or may not be appropriate, include welfare (top-down handouts), equity, anti-poverty, efficiency and empowerment.

The framework has six tools:

i. Tool 1 identifies gender roles: what women, men, boys and girls do in various productive, reproductive and community-managing activities.

ii. Tool 2 identifies the practical and strategic needs of women.

iii. Tool 3 defines an access and control profile for resources and benefits of economic activity.

iv. Tool 4 examines the impact that a new policy, project or programme will have on the three roles. A change addressing one area may affect others in a positive or negative sense.

v. Tool 5 looks at how welfare, equity, anti-poverty, efficiency or empowerment approaches will address practical or strategic needs. The approaches are not mutually exclusive.

vi. Tool 6 looks at ways women and gender-aware organizations and individuals can be involved in the process.

Details of the Tools are provided in Annex III.

The Moser Gender Planning Framework contains a series of checklists consisting of key questions to ask at each stage of the programme or project cycle: identification, design, implementation, and evaluation. The checklists are adapted from Overholt et al (1985)[88] and are shown in Annex II (b).

Limitations of the Framework

Although widely used, the framework has been subject to some criticism. The concept of gender roles may tend to obscure the concept of gender relationships. It may give a sense of a stable balance, acceptance of each person's normal activities and rights, when in fact there is ongoing negotiation, conflict and compromise. The framework does not consider the evolution of socio-economic structures over time. The framework only addresses gender inequalities and does not consider other axes of inequalities such as caste, class or race.

3.2.3: The Women's Empowerment Framework

i. Introduce the Women's Empowerment Framework.

ii. Practically demonstrate the use of the Women's Empowerment Framework.

   a. Demonstrate how the Women's Empowerment Framework can be used to produce profiles.

iii. The facilitator is expected to work through the table exercises provided in the participants' manual.

   a. The exercise should be based on a particular example for a real or hypothetical example per sector.

   b. The facilitator is expected to work with the group and assign Negative, Neutral or Positive based on each level of equality.

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[88] C. Overholt, M. Anderson, K. Cloud and J. Austin (1984) Gender Roles in Development Projects: A Case Book, Connecticut, Kumarian Press.

Methods of Delivery

i.   Brainstorming
ii.   Lecturette
iii.   Group work

Unit Content

Women's Empowerment Framework

Also known as the Longwe Framework, this framework was developed by Sara Longwe, a gender expert from Lusaka, Zambia. The framework aims at achieving women's empowerment through enabling women to have equal control over the factors of production and participate equally in the development process. Longwe argues that poverty arises not from lack of productivity, but from oppression and exploitation. She conceptualises five progressive levels of equality, arranged in hierarchical order, with each higher level denoting a higher level of empowerment. Longwe uses these as bases for assessing the extent of women's empowerment in any area of social or economic life. The Longwe framework has two tools, indicated below:

Women's Empowerment Tool 1: Levels of equality

Table 4.1: Levels of Equality (Tool 1)

Control	Using the participation of women in the decision-making process to achieve a balance of control between men and women over the factors of production, without one in a position of dominance.
Participation	Pertains to women's equal participation in the decision-making process, policy-making, planning and administration. In development projects, it includes involvement in needs assessment, project design, implementation and evaluation.
Conscientisation	Pertains to an understanding of the difference between sex roles and gender roles and the belief that gender relations and the gender division of labour should be fair and agreeable to both sides, and not based on the domination of one over the other
Access	Pertains to women's access to factors of production land, labour, credit, training, marketing facilities, and all publicly available services and benefits on an equal basis with men. Equality of access is obtained by securing equality of opportunity through legal reform to remove discriminatory provisions.
Welfare	Pertains to the level of material welfare of women, relative to men, with respect to food supply, income and medical care, without reference to whether women are themselves the active creators and producers of their material needs

These levels of equality are hierarchical, with welfare being the lowest and control being the highest. If a development intervention focuses on the higher levels, there is a greater likelihood that women's empowerment will be increased by the intervention than if the intervention focuses on the lower levels. If the intervention concentrates only on welfare, it is very unlikely that women will find the intervention empowering. Equal participation in the decision-making process about certain resources is more important for achieving women's empowerment than equal access to resources and neither participation nor access is as important as equal control. When the levels of equality are

used to analyse the impact of development interventions on women's equality and empowerment, it is important to understand that an ideal intervention does not necessarily show activities on every level. An intervention which is empowering for women will have many components which fit into the higher categories, but none in the lower ones. The "welfare" level restricts its focus on access to material resources. Therefore, an intervention that addresses control of resources would be classified at a higher level - under "control". It would be seen as concerned with a higher degree of women's equality and empowerment.

Women's Empowerment Tool 2: Level of recognition of women's issues

The women's empowerment framework identifies **three levels of recognition** of women's issues in project design.

Table 4.2: Level of Recognition of Women's Issues (Tool 2)

Negative level	Where project **objectives are silent about women's issues**. Experience suggests that women are likely to be left worse off by such a project.
Neutral level	Where the project **objectives recognise women's issues but concern remains neutral** or conservative, merely ensuring that women are not left worse off than before.
Positive level	Where project **objectives are positively concerned with women's issues** and with improving the position of women relative to men.

Longwe asserts that it is not only important to assess the levels of women's empowerment which a development intervention seeks to address. It is also important to identify the extent to which the project objectives are concerned with women's development, to establish whether women's issues are ignored or recognised.

Longwe also distinguishes between:

- Women's issues: Which pertain to equality with men in any social or economic role and involving any of the levels of equality (welfare, access, conscientisation, participation, control). In other words, an issue becomes a "women's issue" when it looks at the relationship between men and women, rather than simply at women's traditional and subordinate sex-stereotyped gender roles.
- Women's concerns: Which pertain to women's traditional and subordinate, and sex-stereotyped gender roles.

The Longwe Framework does not specify whether development interventions should target women-only, men-only, or mixed groups. Women's empowerment must be the concern of both women and men, and the degree to which the project is defined as potentially empowering women is defined by the extent to which it addresses women's issues.

The Women's Empowerment Framework can be used to produce profiles by combining Tools 1 and 2 as indicated below:

Table 4.3: Example of Women's Empowerment Framework Tools 1 and 2

Name of Intervention:...			
	Levels of Recognition		
Levels of Equality	**Negative**	**Neutral**	**Positive**
Control			
Participation			
Conscientization			
Access			
Welfare			

The framework is particularly useful for groups committed to promoting equality and empowerment through their work. The checklist for Women's Empowerment Tool 1: Levels of Equality is indicated in Annex II (c).

Strengths of the framework

i.   Develops the notion of practical and strategic gender needs into a progressive hierarchy;

ii.   Shows that empowerment is an essential element of development and enables assessment of interventions along this criterion;

iii.   Has a strong political perspective, aiming to change attitudes.

Potential limitations

i.   The assumption of levels of equality as strictly hierarchical is questionable;

ii.   The framework is static and takes no account of how situations change over time;

iii.   Examines gender relations from the point of view of equality alone, excludes interrelationship between rights and responsibilities;

iv.   Ignores other forms of inequality.

3.2.4: SEAGA Tools

The facilitator should highlight the need to understand how development policies and programmes are likely to affect the economic activities and social relationships among different categories of people in local communities.

Methods of Delivery

i.   Brainstorming

ii.   Simulation Exercise

iii.   Transect Walk

iv.   Group discussion and plenary presentation

Unit Content

SEAGA Approach
Socio-Economic and Gender Analysis (SEAGA) is a people-centred approach that emphasizes the need to understand how development policies and programmes are likely to affect the economic

activities and social relationships among different categories of people in local communities. The focus is on the need to identify the needs and priorities of women, men and other socio-economic categories, notably youth, the elderly, persons with disabilities and people from remote locations in a participatory manner in order to promote more equitable, efficient and sustainable development.[89] SEAGA aims to increase awareness of, and sensitivity towards, gender and equity issues, as well as to strengthen the capacity of development specialists to incorporate socio-economic and gender analysis into development planning. SEAGA has both analytic and ideological approaches.

Analytic Approaches

Within the context of SEAGA, socio-economic analysis is defined as the study of the environmental, economic, social and institutional patterns, and their linkages, that make up the context for development.[90] Gender analysis is construed as the study of the different roles of women and men to understand what they do, what resources they have and what their needs and priorities are. Participation is understood as a process of communication among local people and development agents during which local people take the lead role in analysing their current situation and planning, implementing and evaluating development activities.[91]

By putting socio-economic analysis and gender analysis together, SEAGA helps development agents to learn about community dynamics, including the linkages among social, economic and environmental patterns. It clarifies the division of labour within a community, including divisions by gender, age, disability, location and other social and economic characteristics. It further facilitates understanding of resource use and control, and participation in community institutions.

SEAGA also recognises that different categories of people have different development needs and constraints. Girls, for example, attend school more irregularly than boys, due to more unpaid care work assigned to them within households. Girls from rural communities may attend more irregularly than their counterparts in urban areas because the former have to participate more in smallholder agriculture than the latter whose family livelihoods are less smallholder agriculture based. Girls and boys with disabilities are even more unlikely to be enrolled in school at all because of family and community beliefs about the irrelevance of school to persons with disabilities.

Using socio-economic and gender analysis helps in understanding the needs and priorities of different people, clarifying the relevance of gender, age, disability and location. In gender analysis, the focus is on both women and men while in socio-economic analysis, interest is on the different categories in society.

Ideological Approach

SEAGA is not only an analytical approach that pulls together patterns, levels and people. It is also an ideological approach based on three guiding principles:

Gender roles

Gender roles are key, because gender shapes the opportunities and constraints that women, girls, boys and men face in securing their livelihoods across all cultural, political, economic and environmental

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[89] FAO (2003) **Socio-Economic and Gender Analysis Programme: Macro Level Handbook**, Rome, Food and Agriculture Organisation of the United Nations
[90] FAO (2003) Socio-Economic and Gender Analysis Programme: Field Level Handbook, Rome, Food and Agriculture Organization of the United Nations.
[91] Ibid.

settings. Gender influences the roles and relationships of people throughout all their activities, including their labour and decision-making roles. Gender is also important for understanding the position of both women, girls, boys and men vis-à-vis the institutions that determine access to land and other resources, and to the wider economy.

There is overwhelming evidence that development must address the needs and priorities of women, girls, boys and men in order to be successful. It is recognised that across all socio-economic groups, women and girls are more disadvantaged than men and boys. This must be taken into consideration because development efforts in which women and girls are marginalised are destined to fail! In SEAGA, the focus is on establishing an environment in which women, girls, men and boys can all prosper. Women and girls are seen as integral to any community, not as an isolated group. Because women, girls, men and boys have different tasks and responsibilities, and different livelihood strategies and constraints, each must be listened to.[92]

Prioritising Disadvantaged People

Disadvantaged people are prioritised because discrimination due to gender, age, disability and location operates to make women, men, youth, the elderly and people from remote locations poor. Poor people lack access to resources, while lack of access to resources keeps people poor. Because communities are composed of a number of different categories of people, some more powerful than others, some particularly disadvantaged, and some that may be in direct conflict with each other, there is room for many differences of opinion and widely varying needs. Even within one household, decisions are more often based on compromises among different members' priorities rather than on total agreement.

But it is those individuals and households who lack control over resources essential for survival and development that are most constrained in their efforts to meet basic needs, resulting in suffering and a waste of human resources. SEAGA is an approach based on the assumption that focusing on the needs of the most disadvantaged is the starting point for development.[93]

Participation

While gender roles and poverty are given priority in SEAGA, participation is essential to hold the whole approach together. Development organisations and local communities have seen many development activities fail. Many now recognise that development activities designed by outsiders only, which ignore the capacities, priorities and needs of local women, men, youth, the elderly, children, persons with disabilities and people from remote areas are a key source of such failures. Even in cases where local people are asked for information, most development programmes are often planned outside the community without involving them in the planning process.

Participation requires that local women and men and other disadvantaged categories speak for themselves. After all, it is only the local people who know the details about the local ecology, and of the linkages among their family members' activities in food and cash crop production with livestock, forestry, fisheries and artisanal activities, and how these are managed and by whom, and under what constraints. The knowledge and practices of local people need to be recognized by development agents and built upon in development activities.

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[92] Ibid
[93] Ibid

Importance of Participation

A participatory approach aims to support local people to carry out their own development using the expertise of outsiders to help them achieve their development goals. While local women, men and other socio-economic categories are the experts on local constraints and opportunities, they do not know everything. Small farmers, for example, are usually disadvantaged in their lack of knowledge about the options that development programmes can offer, including improved methods and technologies, and may not receive information about markets, inputs and new government policies. Therefore, while development agencies need greater access to local knowledge in order to play a more effective role, farmers need increased access to information about the wider context in which they live in order to make informed decisions about their development.

Livelihood Analysis Tool of SEAGA

Livelihood analysis focuses on how individuals, households and groups of households earn their living and their access to resources to do so. It reveals the activities people undertake to meet basic needs and to generate income. Gender and socio-economic group differences are shown with respect to labour and decision making patterns. Key questions include:

i.   How do people make their living?

ii.   How do the livelihood systems of women, men and other socio-economic categories compare?

iii.   Are there households or individuals unable to meet their basic needs?

iv.   How diversified are people's livelihood activities?

v.   Do certain groups have livelihoods vulnerable to problems revealed in the development context, for example the labour market, climate variations, and product markets, among others?

vi.   What are the patterns for use and control of key resources by gender and by socio-economic category?

vii.   What are the most important sources of income and expenditure by gender and socio-economic category?

The livelihood analysis methodologies include:

i.   Farming Systems Diagram, for learning about household members' on-farm, off-farm and non-farm activities and resources;

ii.   Benefits Analysis Flow Chart, for learning about benefits' use and distribution by gender and socio-economic category;

iii.   Daily Activity Clocks, for learning about the division of labour and labour intensity by gender and socio-economic category;

iv.   Seasonal Calendars, for learning about the seasonality of women's, men's and other socio-economic categories' labour, and seasonality of food and water availability, and income and expenditure patterns, and other seasonal issues of importance to the community;

v.   Resources Picture Cards, for learning about use and control of resources by gender and socio-economic category;

vi.   Income and Expenditure Matrices, for learning about sources of income, sources of expenditure and the crisis coping strategies of different socio-economic categories.

Unit 3.3: Data Disaggregation for Gender and Equity Analysis (45 minutes)

This unit introduces what gender-disaggregated and equity-disaggregated data are. It further indicates the key sources of statistics and relevant stakeholders in Uganda. It also illustrates how to use gender

and equity-disaggregated data in gender and equity analysis for evidence-based decision-making and oversight/accountability.

Unit Outline:

3.3.1   Defining Data Disaggregation

3.3.2   Key Sources of Statistics

3.3.3   Use of disaggregated data in gender and equity analysis

Unit Plan:

Gender-disaggregated data and equity-disaggregated data

i.   Define gender-disaggregated data and equity-disaggregated data.

ii.   Discuss the key sources of gender-disaggregated data and equity-disaggregated statistics and relevant stakeholders in Uganda.

iii.   Demonstrate the use of gender-disaggregated data and equity-disaggregated data in gender and equity analysis for evidence-based decision-making and oversight/accountability.

Methods of Delivery

i.   Brainstorming

ii.   Lecturette

iii.   Role play

iv.   Simulation Exercise

v.   Transect Walk

vi.   Demonstration

vii.   Group discussion and plenary presentation.

The facilitator concludes the session by highlighting the importance of disaggregated data in the gender and equity analysis, and also makes mention of some key data management principles like ethics and data integrity.

Unit Content

3.3.1: Defining Data Disaggregation

Data disaggregation refers to the classification of data according to different categories to illustrate the differences in the categories' conditions and positions. Gender-disaggregated data implies data that is classified according to males and females with regard to their different experiences, needs, interests, access to, and utilisation of opportunities and resources and constraints faced, so as to establish each gender's unique conditions and positions.

On the other hand, equity-disaggregated data implies data that is classified according to different categories in society, to establish the categories' different experiences, needs, interests, access to, and utilisation of opportunities and resources and constraints faced, with the aim of documenting each category's unique conditions and positions. The categories include age, disability and location. For example, data classification according to age entails collecting and analysing data by different age groups, i.e. older persons defined as people above the age of 60 years; youth defined as people aged 18-30; and, children defined as persons below the age of 18 years. Equity-disaggregated data

may further be classified by disability, whether physical, mental, hearing, sight, etc. In addition, equity-disaggregated data can be classified by locations, especially remote, hard-to-reach areas.

Inequities are further multi-dimensional and data can be classified according to different dimensions, even within the same categories. For example, data can be disaggregated by literacy levels amongst PWDs, between males and females in remote locations, even by a combination of categories, for example, male and female, youth PWDs in remote locations accessing services such as reproductive health or agricultural advisory services.

Gender-disaggregated data and equity-disaggregated data can be both quantitative and qualitative. Examples of quantitative gender-disaggregated data and equity-disaggregated data include the percentage of boys, girls and children with disabilities of school-going age who are actually in school in the country, region or district. Examples of gender-disaggregated data and equity-disaggregated data may include norms and beliefs that influence the need for boys, girls and children with disabilities to go to school.

3.3.2: Key Sources of Statistics

Key sources of statistics include the following:
i.   National surveys and censuses conducted by the Uganda Bureau of Statistics (UBOS), e.g., Demographic and Health Surveys, Population and Housing Censuses, Household Surveys, etc.
ii.   Administrative data and service statistics, e.g., from Ministries such as the Ministry of Health (data on access and utilisation of reproductive health services by gender, age, disability and location); Public Universities (data on admissions of students by gender, location and disability); Ministry of Agriculture, Animal Industries and Fisheries (data on access to planting and stocking materials accessed by different gender, age, disability and location groups/categories).
iii.   Data from UN agencies, University students' research, etc.
iv.   Publications of bilateral organisations such as UKAID, USAID, GIZ etc, and multi-lateral agencies like The World Bank. Most of these publications are freely available both in print and online.
v.   Ministry Information Systems (MISs).

However, most MISs do not disaggregate data; yet to address inequality and/or inequity, it must be known through documentation.

Key stakeholders of statistics in Uganda include policy makers, planners and programme implementers in MDAs and LGs, consumers of public goods and services especially men, women, boys, girls, persons with disabilities, the elderly, youth and children, the general public, and the media.

3.3.3: Use of disaggregated data in Gender and Equity Analysis
i.   Disaggregated data is the lens through which inequalities and inequities can best be seen. If inequalities and inequities are to be addressed, they need to be identified and defined. Gender and equity-disaggregated data indicate gaps in gender equality and equity affecting different categories of people in society (situation analysis). These gaps can be statistical, qualitative or both.
ii.   Disaggregated data informs targeting strategies (regarding who, how many, where they are, how to reach them).

iii.   Disaggregated data informs evidence-based planning, programming, advocacy, lobby and monitoring and evaluation. Gender and equity disaggregated data can be used to inform the design of the requisite policy and programme approaches that can reduce or eliminate the multiple factors that underpin deprivation thereby enabling and/or enhancing the deprived persons' participation in national growth and development.

iv.   Disaggregated data is key in explaining why some categories of people remain trapped in poverty, failing to benefit fully from public investments and services, for example, agriculture, education and health. Understanding that "the poor" are not homogeneous but rather differentiated basised on age, gender, geographic location, or physical disability is central to developing effective policies and programmes. A significant category of the poor, the chronically poor, are likely to remain constrained in their ability to benefit from growth without additional, different policy and programme approaches to address the multiple factors that underpin their deprivation.[94]

v.   The use of disaggregated data can provide a more comprehensive understanding of the gender and equity dimensions of poverty in its multifaceted forms, which in turn can significantly change priorities in policy and programme interventions.[95] Disaggregated data can address multiple dimensions of poverty, inequality and inequity including asset inequality, intra-household allocation of resources, time poverty or vulnerability to external shocks. Understanding the gender and equity nature of poverty can significantly improve both the equity and efficiency of poverty reduction strategies.[96]

vi.   Aid monitoring and evaluation of progress towards gender equality, equity and the full and equal enjoyment of all human rights and fundamental rights by all members of society;

vii.   Developing and monitoring policies and programmes oriented towards increased investments in human capital and the labour force; and,

viii.   Supporting gender and equity mainstreaming in development and wealth generation policies; and, monitoring and evaluating policies on wealth generation.[97]

Practically, disaggregated data can be used in evidence-based decision-making and providing oversight /accountability in the following mainstream ways:

i.   Monitoring changes in poverty level at national and regional levels to gain an understanding of which categories are participating/included in national growth and development and which categories are not participating/included, and why? This could lead to new development planning and resource allocation mechanisms for inclusion of the excluded in growth and development.

ii.   Identifying which regions are participating/included in national growth and development and which categories are not participating/included, and why? This could lead to equity-based development planning and resource allocation mechanisms for inclusion of the excluded in growth and development.

iii.   Discerning causes of inclusion, exclusion and unfavourable inclusion and designing appropriate interventions for inclusion of the excluded and unfavourably included.

iv.   Identifying categories that do not have access to vital services like education, health, agriculture and justice, law and order, and why.

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94 Ibid.
95 Ibid.
96 Ibid.
97 United Nations (2015) op.cit

v. Identifying categories that do not have access to agricultural and non-agricultural incomes and why. This could inform the design of interventions to enhance access to income.

vi. Identifying categories that do not have access to agricultural and non-agricultural productive resources like land, inputs, credit, entrepreneurial skills, markets, etc, and why. This could inform the design of interventions to enhance access to agricultural and non-agricultural productive resources.

vii. Which categories are vulnerable to domestic violence and why? This could inform interventions for curbing or eliminating domestic violence.

viii. Which categories are functionally illiterate and need child and adult literacy programmes?

ix. Which categories are participating in the labour force and which are participating in the non-monetary sectors, hence need programmes for marketable skills acquisition, income generation etc?

Disaggregated data can also be used in evidence-based decision-making and providing accountability and oversight in the following targeted ways:

Women and Equity

Statistically demonstrating systemic constraints to women's empowerment (illiteracy, lack of assets especially land, time poverty to engage in IGAs, little incentive to produce for the market due to limited control over proceeds, lack of access to extension services, male resistance to women's empowerment, etc).

The Elderly and Equity

Gaps in access to basic survival needs and services especially food, health care, safe water, housing, clothing, energy, income, etc.

Persons with disabilities

i. Documentation of types of disabilities by age, gender and location (rural/urban) will determine the types of services required.

ii. Needs and constraints in relation to services: for example, number of hospitals with delivery beds for PWD expectant mothers; number of PWD youths with access to reproductive health services; number of PWD children with assistance devices; number of elderly persons with disabilities with assistance devices, etc.

iii. Gaps in access to health, educational, agriculture, trade, credit, skills services, etc.

iv. Number of public institutions with rumps and lifts to ease person with disabilities' mobility and access to public services.

Youth

i. Distinguishing between the non-vulnerable and vulnerable youth who require government support;

ii. Nature of vulnerability of youth;

iii. Social and economic opportunities youths have and/or lack and why;

iv. Types of support youth of different vulnerabilities require.

Children and OVCs

i.   Types of vulnerabilities amongst children;

ii.   Nature of services different types of children and OVCs require.

Unit 3.4: Conducting a Gender and Equity Analysis (40 minutes)

This unit presents the steps for carrying out gender and equity analysis and procedures for identifying a gender and equity issue.

Unit Outline

3.4.1 Identifying Gender and Equity Issues

3.4.2. Ranking Gender and Equity Issues

Unit Plan:

3.4.1: Identifying Gender and Equity Issues

i.   Step I: Using statistics, demonstrate how to conduct a review of the gender and equity scenario and provide examples. Emphasis should be placed on how to identify G&E Issues and examples can be provided from checklists in **Annex II (a): How to conduct a G&E analysis**. Examples should be adapted to the particular audience by the facilitator.

ii.   For sectors where Gender and Equity Compacts exist, they can be utilized in conducting gender and equity situational analyses as well. A compact seeks to build understanding within a sector of the gender and equity-specific issues that are in line with the National Development Plan II (2015/2016-2019/2020).

iii.   Step II: The facilitator should be able to apply the frameworks covered in 3.2 in order to conduct an analysis of sectors and or interventions. The aim is to be able to identify clear gender and equity issues which can be prioritized and solutions designed accordingly.

iv.   Step III: Highlight the importance of addressing the issues and consequences of not addressing them. Highlight political dimensions if applicable.

v.   Step IV: Provide concrete examples of G&E solutions. Differentiate between targeted and main-streamed interventions.

Unit Content

Gender and Equity analysis involves a structured or organised approach explained as follows.

Identifying gender and equity Issues

Identifying the correct Gender and Equity Issue is highly important and is the basis for planning for Gender and Equity-Responsive Interventions. The process can use the tools as explained in Unit 3.2 where Gender disaggregated data and Equity disaggregated data are subjected to organised analysis. Identifying a Gender and Equity issue is similar to conducting a G&E Analysis, as illustrated below.

Analyze Data → Identify gaps and their causes → Describe consequences of inaction → Identify solutions

Step I: Analyse Data

Review and analyse existing data (including Government Annual Performance Reports, Programme Review Reports, household surveys, demographic and health surveys, sector management information system reports) to find out if women or men, boys or girls and socio-economic categories (e.g. youth, children, persons with disabilities, the elderly) as well as people from poorer/remote regions are discriminated in access, use, participation in and benefits from existing programme policy/sub-programme/budget(s). For example, despite UPE, primary education suffers very high dropout rates, especially for girls in the northern region. This is both an equity and gender issue.

For Sub-programmes (sectors) where Gender and Equity Compacts exist, they can be utilised in conducting gender and equity situational analyses as well. Gender and Equity Sector Compacts were developed to address gender and equity capacity gaps, which continue to manifest in Ministerial Policy Statements. Compacts were intended to build the capacity of sector staff and stakeholders in discerning gender and equity issues when making annual plans and budgets. They further assisted sectors in supporting gender and equity budgeting initiatives. Specifically, a Compact sought to build understanding within a sector of the gender and equity-specific issues that were in line with the National Development Plan II (2015/2016-2019/2020). It was therefore a tool for promoting inclusive growth, which was the ultimate goal of NDP II. Compacts are nonetheless, relavant to NDP III and programmes and sub programmes there-in.

Additionally, Programme Handbooks have also been developed and can be used. These handbooks spell out the gender and equity issues under each programme; the proposed interventions in NDPIII, the related actions in the Programme Implementation Action Plan, and performance indicators.

Step II: Identify Gaps and their Causes

Identify the causes of the problems/gaps/inequalities emerging from Step I. From the above example, the causes may include inadequate sanitation facilities for girls at schools, unsupportive parental attitudes towards girls' education and early pregnancies due to rampant child sexual abuse in conflict areas. These are the gender and equity issues to be addressed.

Pay specific attention to:
i.   Differential impact on different vulnerable groups;
ii.   Societal roles, responsibilities, status and entitlements of men, women, boys and girls, persons with disabilities and persons in remote/poorer regions;
iii.   Power relations amongst the different categories.

The aim of the above in conducting a gender and equity situational analysis is to identify the causes of the problems/gaps/inequalities/inequities that need to be addressed. From the above-mentioned example of high dropout rates of girls in Northern Uganda, the causes may include inadequate sanitation facilities for girls at schools, early pregnancies due to rampant child sexual abuse in conflict and post-conflict areas and poor community/parental attitudes towards girls' education, as well as COVID-19 effects of school closures for two years. These are the gender and equity issues to be addressed. The Compact for the Education Sector identifies lack of sanitary pads for use during menstruation, long distances to schools, and lack of lunch as responsible for keeping girls away from school.

At this stage, the review should also identify any statistical gaps or differences in the conditions and positions of the different categories within a sector. For example, does the situational analysis portray the right statistics with regard to access, utilization, control, etc, of the different categories within

the sector? Supplementary information may be obtained from national household survey reports, demographic/health survey reports and administrative data or service statistics.

Step III: Describe Consequences for Inaction

It is important to describe in detail the consequence of not taking action concerning the prevailing situation. The process of analysis should also acknowledge the importance of addressing the gender and equity issues identified and describe the consequences of the issues for the sector outcomes. For example, from the above issues, it is clear that national Universal Primary Education and SDG targets cannot be met with such high dropout rates.

Step IV: Identify Solutions

Suggest possible solutions to the problem, and determine who is responsible for implementing the solutions. Ideally, solutions should address the causes identified. For example, the possible interventions might include:

i.   Construction of more sanitation facilities for girls in schools, with priority given to Northern Uganda. This is an issue that can be addressed by the Education and Skills Sub-programme.

ii.   Sensitising pupils (both boys and girls)/teachers, especially in northern Uganda, about reproductive health, sexual rights and life skills.

Propose actions to address the gender and equity issues and identify the responsible actor(s). The proposed actions can be targeted or mainstreamed. Targeted strategies would involve sensitising male and female pupils and teachers in Northern Uganda about reproductive health, sexual rights and life skills. Another targeted action could be the construction of more sanitation facilities for girls in schools, prioritising Northern Uganda. The mainstreaming actions could entail sensitising pupils (boys, girls, children with disabilities) and male and female teachers about the importance, to children's present and future lives, of remaining in and completing school; or sensitising pupils (boys, girls and children with disabilities) and teachers about reproductive health, sexual rights and life skills. Other mainstreamed actions would include organising seminars for teachers; providing relevant, age-appropriate reading materials for children; and information dissemination through debates, and music, dance and drama activities, etc. Identify actions within the scope of the relevant sector/programme for integration in the overall plans and budgets or any other necessary remedial intervention (policy, legal, administrative, etc). It is important to note that the availability of gender and equity-disaggregated data and information is very critical in carrying out gender and equity analysis. Other options include use of normative frameworks, circumstantial evidence and sector compacts where available.

3.4.2: Ranking Gender and Equity issues

The process of ranking issues depends on a combination of factors that include magnitude, manifestation, location, affected persons. It is therefore important to pose questions such as:

i.   What is the magnitude of the problem?

ii.   How does the problem manifest?

iii.   When does the problem manifest?

iv.   Where is the problem prevalent?

v.   Who are the affected persons?

vi.   How are they affected?

vii.   What are the implications of not taking action? PESTEL – Political, Economic, Social, Technical, Environmental and Legal

Methods of Delivery

i.   Brainstorming

ii.   Lecturette

iii.   Simulation Exercise

iv.   Hands-on Demonstration

v.   Group discussion and plenary presentation

Unit Content

Ranking Gender and Equity Issues

The process of ranking issues depends on a combination of factors that include magnitude, manifestation, location, and affected persons. It is therefore important to pose questions such as:

i.   What is the magnitude of the problem?

ii.   How does the problem manifest?

iii.   When does the problem manifest?

iv.   Where is the problem prevalent?

v.   Who are the affected persons?

vi.   How are they affected?

vii.   What are the implications of not taking action? PESTEL (Political, Economic, Social, Technical, Environmental and Legal).

Unit 3.5: Using Normative Frameworks in Identifying Gender and Equity Concerns (45 minutes)

This unit focuses on the use of normative frameworks at national, regional and global levels to identify gender and equity concerns. It guides participants on how to identify gender and equity concerns from different normative frameworks.

Unit Outline

3.5.1 Global Frameworks

3.5.2 Regional Frameworks

3.5.3 National Frameworks

Unit Plan:

Note: Depending on time frame and audience, if there is not sufficient time to cover all of the Unit, then priority should be given to Table 4.4 in the Manual that provides a summary of possible interventions.

Global, regional and national norms and standards

i.   Introduce participants to global, regional and national norms and standards, and identify and equity gender obligations under each framework.

ii.   Discuss the provisions from various frameworks relevant for identifying gender and equity concerns in the Health and JLOS sectors and the respective possible interventions.

Methods of Delivery

i.   Brainstorming

ii.   Lecturette

iii.   Buzz Groups

iv.   Plenary discussion

Unit Content

Using Normative Frameworks in Identifying Gender and Equity Concerns

Uganda is a signatory to various international and regional instruments on Gender Equality, Women's Empowerment (GEWE) and Human Rights (HR) which have been domesticated in various forms of legislation and policy documents. The Government is therefore obligated to fulfil these GEWE and HR commitments. From the GEWE and HR commitments, G&E concerns can be identified.

3.5.1: Global Frameworks

Global frameworks refer to instruments that have been adopted by a big number of nations at a global level. These include:

i.   The Sustainable Development Goals;

ii.   The Universal Declaration of Human Rights;

iii.   The Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW, 1979);

iv.   Convention on the Rights of Persons with Disabilities and Optional Protocol;

v.   Convention on the Rights of the Child; and,

vi.   Human Rights of Older Persons etc.

3.5.2: Regional Frameworks

Regional frameworks refer to instruments that have been adopted by a big number of nations at a regional level, including Africa, and sub-regional blocs like COMESA, EAC and IGAD, among others. These include:

i.   African Union's Agenda 2063;

ii.   The East African Community Strategic Plan for Gender, Youth, Children, Persons with Disability, Social Protection and Community Development (2012-2016);

iii.   The East African Community Youth Policy (2013); and,

iv.   The East African Community Child Policy (2016).

3.5.3: National Frameworks

National frameworks refer to instruments that are applicable in the jurisdiction of Uganda. These include:

i.   The Constitution of the Republic of Uganda, 1995;

ii.   The Persons with Disability Act, 2006;

iii.   The Equal Opportunities Commission Act, 2007;

iv.   The Local Governments Act CAP 243;

v.   The National Women's Council Act Cap 318;

vi.   The Children Act Cap 59;

vii.   The National Youth Council Act, CAP 319;

viii.   The National Council on Disability Act, 2003;

ix.   The Land Act CAP 227;

x.   The Public Finance Management Act, 2015; and,

xi.   The National Council for Older Persons Act.

The Ministry of Gender, Labour and Social Development has developed a multi-sectoral framework for monitoring and reporting on the implementation of commitments and obligations on gender equality, women's empowerment and human rights in Uganda.[98] This framework identifies Articles within different international and regional instruments that are relevant for identifying gender and equity concerns in different sectors.

Table 4.4 lays out the provisions from various frameworks relevant for identifying gender and equity concerns in the Health and JLOS sectors and the respective possible interventions.

Table 4.4: Normative Frameworks for identifying Gender and Equity Concerns in selected Sectors

Instrument	Provision	Required Intervention	Identified Gender and Equity Concerns
International Frameworks			
CEDAW	**Health Sector** Eliminate discrimination against women in the field of health care to ensure, on a basis of equality of men and women, access to health services including those related to family planning.	Strengthen access of female youth and adolescents to health care and health services, especially those related to family planning, sexual and reproductive health, with the aim of to prevent early pregnancy and with particular focus on hard to reach and rural areas.	Youth and adolescent early pregnancy especially in hard-to-reach and rural areas.
Beijing Declaration and Platform of Action	**Health Sector** Explicit recognition and reaffirmation of the right of all women to control all aspects of their health, in particular their fertility, is basic to their empowerment.	• Strengthen access of all women and adolescent girls to the following: • Non-judgmental counselling on family planning • Make comprehensive information available on all contraceptive methods and products • Information on preventive measures for STIs including HIV • Sex education	Women and adolescent girls' access to sexual and reproductive health information and products

98 Republic of Uganda (2014) Multi-Sectoral Framework for Monitoring and Reporting on the Implementation of Commitments and Obligations on Gender Equality, Women's Empowerment and Human Rights in Uganda, Kampala, MoGLSD.

Instrument	Provision	Required Intervention	Identified Gender and Equity Concerns
UNSCR 1820	**Health Sector** Urge all Parties concerned including Member States, United Nations entities and financial institutions, to support the development and strengthening of the capacities of national institutions, in particular of judicial and health systems and local civil society networks to provide sustainable assistance to victims of sexual violence in armed conflict and post conflict situations.	Standardise mandatory gender sensitive training programmes for health workers on SGBV victims, especially in armed conflicts.	Gender sensitive health workers.
Regional Frameworks			
AU Solemn Declaration on Gender Equality 2004	**Health Sector** Accelerate the implementation of gender specific economic, social and legal measures aimed at combating the HIV/AIDS pandemic and effectively implement both Abuja and Maputo declarations on Malaria, TB, HIV/AIDS and other Related Infectious Diseases. More specifically, we will ensure that treatment and social services are available to women at the local level making it more responsive to the needs of families that are providing care to people living with HIV/AIDS, particularly women; increase budgetary allocations in these sectors as to alleviate women's burden of care.	Identify and design interventions to bridge the gap in access and service delivery in the areas of HIV/AIDS, TB, Malaria and related infectious diseases.	Women's access and service delivery in the areas of HIV/AIDS, TB, Malaria and related infectious diseases. Alleviation of women's burden of care for people living with HIV/AIDS. Gap in access and service delivery in areas of HIV/AIDS, TB, Malaria and related infectious diseases.
Maputo Declaration	**Health Sector** • Article 14: Health and Reproductive Rights. Ensure that the right to health of women including sexual and reproductive health is promoted. This includes: • The right to control their fertility • The right to decide whether to have children, the number of children and their spacing • The right to choose any method of contraception • The right to self-protection and to be protected against sexually transmitted infections including HIV/AIDS.	Promote gender training for all health workers in order to eliminate discriminatory medical practices such as requiring a male partner's consent for women to undergo certain procedures, to use contraceptive services or products among others.	Gender discriminatory medical practices.

Instrument	Provision	Required Intervention	Identified Gender and Equity Concerns
Maputo Declaration	• The right to be informed of one's health status and the health status of one's partner, particularly if infected with sexually transmitted infections including HIV/AIDS in accordance with internationally recognised standards and best practices. • The right to have family planning education.		
Kampala Declaration of the ICGLR, 2011	**Health Sector** Integrate SGBV in the national planning frameworks and allocate budget lines for prevention and response to SGBV particularly the Ministries of Gender, Health, Defence, Security, Internal Affairs, Local Government, Justice, Education and Youth.	Develop amongst MoH, MoGLSD, MoLG, MoD, Justice, Law and Order Sector, sustainable joint inter-ministerial advocacy strategies to integrate SGBV in the NDP II and increase budget allocation for prevention of, and response to SGBV.	Integration of SGBV in the national planning frameworks and allocation of budget lines for prevention and response to SGBV.
International Framework			
CEDAW	**Justice, Law and Order Sector (JLOS)** Article 5: Elimination of Harmful Practices. States Parties shall prohibit and condemn all forms of harmful practices which negatively affect the human rights of women and which are contrary to recognised international standards. States Parties shall take all necessary measures to eliminate such practices.	Ensure the full implementation of the female genital mutilation (FGM) Act including awareness raising and sensitisation amongst communities and prosecution of perpetrators of FGM.	Protection against and elimination of female genital mutilation.
Regional Frameworks			
Kampala Declaration of the ICGLR, 2011	**JLOS** Increase financial and technical support for judiciary and security sector reform on women's rights and SGBV eradication. This will provide institutional capacity and accountability to protect women, girls, men and boys from sexual and GBV in peace time, during conflict and post conflict situations as a political and security strategy within 12 months.	Establish mandatory training courses for all police and judicial officers on SGBV based on international human rights standards to ensure gender sensitive and effective handling of all SGBV cases.	Gender sensitive and effective handling of all SGBV cases.

Instrument	Provision	Required Intervention	Identified Gender and Equity Concerns
Kampala Declaration of the ICGLR, 2011	**JLOS** Call on all actors involved, when negotiating and implementing peace agreements, to adopt a gender perspective, including inter alia, measures that ensure the protection of, and respect for human rights of women and girls, particularly as they relate to the Constitution, electoral systems, the police and judiciary.	• Establish regulations to ensure gender responsive implementation of the Trafficking in Persons Act • Use alternative dispute resolution mechanisms in courts of law and tribunals. • Empower LC courts to administer justice in their jurisdictions.	Protection of, and respect for human rights of women and girls, particularly as they relate to the law.
Maputo Protocol	**JLOS** Article 8: Access to Justice and Equal Protection Before the Law. Women and men are equal before the law and shall have the right to equal protection and benefit of the law. States Parties shall take all appropriate measures to ensure effective access by women to judicial and legal services, including legal aid.	Support measures to ensure women friendly judicial and legal services, such as by keeping costs affordable, geographically accessible and having female and gender sensitised officers available.	Access to justice and equal protection before the law.
AU Solemn Declaration on Gender Equality 2004	**JLOS** Initiate, launch and engage within two years, sustained public campaigns against gender-based violence as well as the problem of trafficking in women and girls; Reinforce legal mechanisms that will protect women at the national level and end impunity of crimes omitted against women in a manner that will change and positively alter the attitude and behaviour of the African society.	Promote campaigns on the Trafficking in Persons Act, and Domestic Violence Act, 2007	Gender based violence as well as the problem and trafficking in women and girls.
National Frameworks			
1995 Constitution	A person shall not be discriminated against on the ground of sex, race, colour, ethnic origin, tribe, birth, creed or religion, social or economic standing, political origin or disability.	Affirmative action in favour of groups marginalised on the basis of gender, age, disability or any other reason created by history, tradition or custom, for the purpose of redressing imbalances which exist against them.	Marginalisation on the basis of gender, age, disability or any other reason created by history, tradition or custom.

Instrument	Provision	Required Intervention	Identified Gender and Equity Concerns
Vision 2040	Ugandans aspire to have unity in diversity and equal opportunities irrespective of gender, tribe, ethnicity or religion. Ugandans aspire for a future in which men, women, youth, children, and persons with disabilities are empowered to participate as equal partners in development.	Empowerment of men, women, youth, children, and persons with disabilities to participate as equal partners in development.	Unequal opportunities arising from gender, age, ethnic or religious differences.
NDP III	Inclusive growth adhering to the principles of equality articulated in Vision 2040.	Inclusive growth adhering to the principles of equity articulated in Vision 2040.	Unequal opportunities arising from gender, age, ethnic or religious differences.

Key Learning Points

i. G&E analysis is key for the identification of inequalities and inequities that require redress through policies, programmes and budgets.

ii. There are various tools and approaches for conducting G&E analysis.

iii. Availability of disaggregated data is a key prerequisite for G&E analysis.

iv. G&E can produce both qualitative and quantitative evidence of inequalities and inequities.

v. G&E analysis is the foundation for systematic mainstreaming in development planning and budgets.

Group Exercise (See Annex III a: How to conduct a G&E analysis)

Resources

Republic of Uganda (1995) Constitution of the Republic of Uganda, Entebbe, Government Printers

Republic of Uganda (2012) "Equity Promotion Strategy Paper", Kampala, MoGLSD

Republic of Uganda (2020) Third National Development Plan 2020/21 – 2024/25 (NDPIII), Kampala

World Bank (2013) Inclusion Matters: The Foundation for Shared Prosperity, Washington DC, The World Bank

Available on the World-Wide Web

i. The Sustainable Development Goals

ii. The Universal Declaration of Human Rights

iii. The Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW, 1979)

iv. Convention on the Rights of Persons with Disabilities and Optional Protocol

v. Convention on the Rights of the Child

vi. Human Rights of Older Persons

5.0
MODULE 4

GENDER AND EQUITY MAINSTREAMING IN DEVELOPMENT PLANNING

Module Description

The module introduces participants to development planning frameworks for addressing Gender and Equity, including the approaches and methods of mainstreaming G&E at national, programme and institutional levels. It starts with an overview of the development planning framework in Uganda from Vision 2040, the National Development Plan III to Programme, Sub Programme/MDA and Local Government planning. This is followed by an introduction to the structure of the planning cycle and a discussion of key entry points for mainstreaming gender and equity in development planning in Uganda. It then discusses the practical steps of mainstreaming G&E in development planning.

Learning Outcomes

At the end of this module, participants should be able to:

i.   Identify entry points for mainstreaming gender and equity in development planning processes;

ii.   Demonstrate how to address gender and equity concerns in Programme planning and strategies including prioritisation.

Duration - 3 hours

> **Box 5.1: Instructions for the Trainer**
>
> **Before the session the facilitator must note the following:**
>
> Familiarise yourself with the unit contents in this module – it will be your tool throughout the session.
>
> **Target audience:** Define your audience, their level of understanding about gender and equity planning and key planning tools; and their roles regarding the GEB process.
>
> **Programme knowledge**: Consider whether it would be useful to tailor the enclosed case studies and exercises so that they relate specifically to a particular programme.

Module Content and Session Plan

Unit 4.1: Overview of Development Planning in Uganda (45 minutes)

This unit provides an overview of development planning in Uganda. It also describes the Programme and Local Government planning cycles, and further identifies the key entry points for gender and equity planning in Uganda.

Unit Outline:

4.1.1 Development planning frameworks for addressing G&E

Unit Plan:

> **Box 5.2: Instructions to the facilitator**
>
> i.   Provide an Overview of Development Planning in Uganda
>
> a.   Highlight the NDP, Programme and LGDP development planning cycles
>
> ii.   Describe the Programme and Local Government planning cycles
>
> a.   The facilitator should focus on the link between local and national planning frameworks.
>
> b.   Identify and discuss the entry points for gender and equity planning in Uganda.

Methods of Delivery

i.   Brain storming

ii.   Lecturette

iii.   Question-and-answer

iv.   Group discussion

v.   Simulation exercises

vi.   Buzz groups

vii.   Case studies

viii.   Guided discussions

Unit Content

Overview of Development Planning in Uganda

4.1.1: Development planning frameworks for addressing Gender and Equity

Uganda's development planning processes are guided by the Comprehensive National Development Planning Framework (CNDPF) adopted by Cabinet in 2007, to guide short, medium, and long-term integrated development planning. Accordingly, a 30-Year Vision (the Uganda Vision 2040) was developed and is to be implemented through a series of three 10-Year National Development Plans and six 5-Year National Development Plans (NDPs) that respectively entail 10-Year, and 5-Year development strategies and priorities (including programs and projects). The production of these plans is also in line with the National Human Resource Development Planning Framework (NHRPF).

The CNDPF provides a strong basis for addressing gender equality and equity and is backed by several legal instruments and policies, including the 1995 Constitution of the Republic of Uganda, which recognises the equality of all human beings and prohibits discrimination;[99] Vision 2040 that articulates equality and equity amongst the aspirations of Ugandans; NDP III whose theme reiterates inclusive growth that implies adhering to the principles of equality and equity; MDA Development Plans (MDADPs); Higher Local Government Development Plans (HLGDPs) and Lower Local Government Development Plans (LLGDPs) with short-term annual budgets and work-plans[100] (as illustrated in Figure 5.1). The development of each of these national planning documents should be seen as an entry point for mainstreaming gender and equity in development planning.

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[99] Republic of Uganda (1995) Constitution of the Republic of Uganda, Entebbe, Government Printers

[100] Republic of Uganda (2020) Ministry, Agency and Department Strategic Planning Guidelines, Second Edition, Kampala, NPA

Figure 5.1: The Comprehensive National Development Planning Framework in Uganda: G&E Entry Points
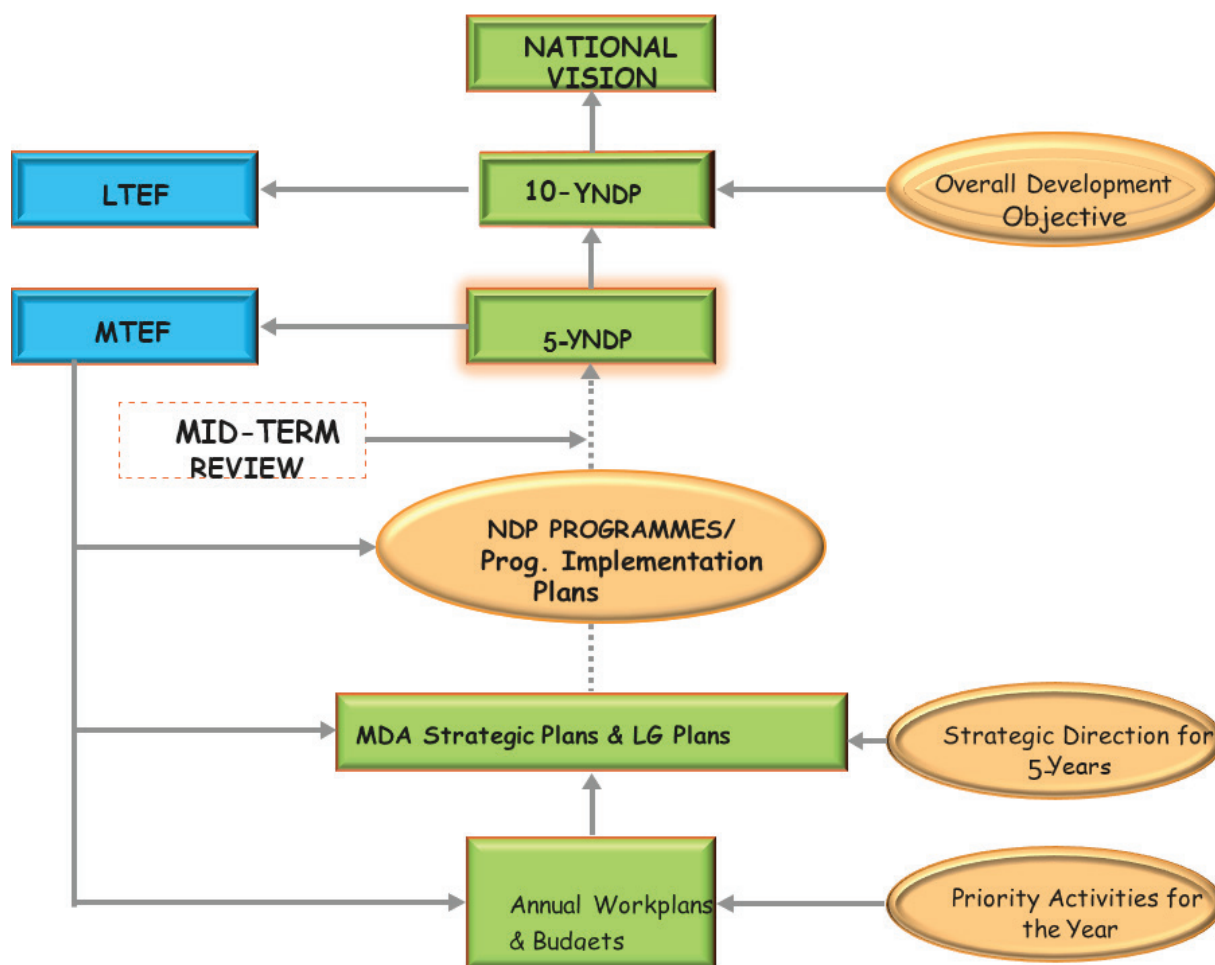
Vision 2040 acts as a primary guide to any future planning, hence, the Third National Development Plan (NDP III) 2020/21 – 2024/25 flows from Uganda Vision 2040. NDP III is operationalised through MDA and Local Government Development Plans. MDAs and LGs are required to align their development priorities to the NDP III and Vision 2040, which includes the need to address G&E concerns.

In this respect, MDAs are required to prepare their respective Development Plans in consistence with the long-term national development goals and objectives. The Development Plans provide strategic directions of the MDAs over the plan period which have to be consistent with the time frame and horizon of NDPIII, i.e. five years. An MDA Development Plan should clearly outline how it intends to address gender inequalities and inequities related to the work of the Programme(s) that it contributes to, over the medium term.

Article 190 of the *Constitution of the Republic of Uganda* (1995) mandates and obliges District Councils to prepare comprehensive and integrated development plans that incorporate plans of Lower Local Governments (LLGs) and Councils for submission to the NPA. This is actualised by the Local Government Act; Cap 243 (Section 35 (1) which designates District Councils as the planning authorities for the districts. The Act further mandates and obliges line Ministries to offer policy,

technical guidance, support supervision, advice on projects involving direct relations with Local Governments, and establishment of minimum national standards of service delivery in their sub-programmes.

There is therefore a clear and close relationship between District Development Plans and Programme Development Plans not only due to the technical support supervision and guidance given by the line Ministries, but also because a sizeable proportion of financing of District Development Plans comes through conditional grants budgeted for and channelled through Ministries. This provides a two-way relationship between Ministries' and Local Government development plans. Development policies, priorities and strategies in Programme/Sub-Programme Development Plans influence priorities and strategies selected by Local Governments and Local Government Development Plans. Since LG Development Plans originate from the grassroots, they also do inform policies and strategies of Programme/Sub-Programme Development Plans. This two-way approach should be maintained in regard to addressing G&E in these key documents.

Unit 4.1.2: The Development Planning Cycle

The planning cycle for the MDA plans is integrated within the NDP calendar. The cycle starts immediately the national strategic direction is provided by the National Planning Authority (NPA) through issuance of the Planning Call Circular (PCC). The National Planning Authority (Development Plans) Regulations 2018 require NPA to issue a Planning Call Circular a year before the expiry of the existing medium-term national development plan. MDAs shall commence consultations at least thirty (30) days after NPA has issued the Planning Call Circular. Further, MDAs shall submit to the NPA approved plans within six months after the approval of the Medium-Term National Development Plan. The timelines for the key milestones are as presented in Table 5.1.

Table 5.1: G&E Concerns in Each Phase of the Life Cycle

	Time Line	Process Activities
	Phase1: Consultation and Data collection	
1	End of 4th Year of specific NDP period	Issuance of Planning Call Circular (PCC) to MDAs
2	Two (2) weeks after receipt of the PCC by MDAs	MDAs constitute Planning Task Teams to steer plan formulation process
3	One (1) month after receipt of the PCC by MDAs	MDA communicate Planning Call Circular information to the departments
4	Within two (2) months after receipt of PCC	Consultations and data collection to inform the planning process
5	Within two (2) months after receipt of PCC by MDAs	Provide guidance to the District Planning Forums for the LGs to capture relevant issues for input into the MDA planning process
	Phase 2: Plan Formulation	
6	Third month after receipt of PCC by programmes/MDAs	Review of the previous plan
7	Third month after receipt of PCC by programme/MDAs	Carry out situation analysis for the development of the new MDA plan
8	Third month after receipt of PCC by programme /MDAs	Carry out analysis of cross cutting issues
9	Fourth month after receipt of PCC by programme /MDAs.	MDAs set the Strategic Agenda (Vision, Goals & Objectives based on the analysis in steps 7 and 8 and the consultations above
10	Fourth month after receipt of PCC by MDAs	MDAs Articulate the Strategies, Programmes and Projects
11	Fifth month after receipt of PCC by MDAs	Compilation of the draft plan
12	Fifth month after receipt of PCC by MDAs	Validation of the draft plan
	Phase 3: Plan Approval and Submission	
13	Sixth month after receipt of the PCC by the MDA	Submission of draft plan to NPA for review and certification
14	End of sixth month after receipt of the PCC by the MDA.	MDA Strategic Plan approval top sector leadership committee.
15	End of sixth month after receipt of the PCC by the MDA	Submission of approved MDA plan to NPA
	Phase 4: Execution, Monitoring and Evaluation	
16	Beginning of each FY on implementation of the P/SPDP	Develop Annual Work plan and Budgets
17	Continuous throughout the plan period	Monitoring and Evaluation

Adapted from Republic of Uganda (2020) Ministry, Agency and Department Strategic Planning Guidelines, Second Edition, December, National Planning Authority.

The key entry points for G&E integration in the Strategic Planning Cycle are shown in Table 5.2.

Table 5.2 : Key Entry Points for G&E Integration in the Strategic Planning Cycle

Strategic Planning Phase	Entry points for Integrating G&E	Key activities for Integrating G&E within Uganda's Strategic Planning Calendar/Processes
Consultation and Data collection	Consultations and data collection to inform the planning process Provide guidance to the District Planning Forums for the LGs to capture relevant issues for input into the MDA planning process	Identify G&E issues within specific programmes. Identify G&E issues that will be addressed by different MDAs within a Programme. Provide guidance to the District Planning Forums for the LGs to capture relevant G&E issues for input into the MDA planning process.
Plan Formulation	Review of the previous plan Carry out situation analysis for the development of the new MDA plan Carry out analysis of cross cutting issues MDAs set the Strategic Agenda (Vision, Goals & Objectives based on the situation analysis and analysis of cross cutting issues carried out above MDAs articulate the Strategies, Programmes and Projects Compilation of the draft plan Validation of the draft plan	Analysis of G&E issues addressed in the previous plan. Carry out G&E situation analysis using guidance provided in **Unit 3.1 Overview of Gender and Equity Analysis.** Carry out G&E situation analysis amongst other cross cutting issues using guidance provided in **Module 3. Gender and Equity Analysis.** Integrate G&E within the set MDAs' Strategic Agenda (Vision, Goals & Objectives). Formulate inclusive goals and objectives and at least one specific / explicit objective. Articulate G&E within MDAs' Strategies, Programmes and Projects. Ensure G&E does not evaporate during compilation of the draft plan. Ensure G&E does not evaporate during validation of the draft plan.
Plan Approval and Submission Execution	Submission of draft plan to NPA for review and certification MDA Strategic Plan approval by top sector leadership committee Submission of approved MDA plan to NPA	Ensure G&E does not evaporate during submission of draft plan to NPA for review and certification. Ensure G&E does not evaporate during MDA Strategic Plan approval by top sector leadership committee. Ensure G&E does not evaporate during submission of approved MDA plan to NPA
Monitoring and Evaluation	Developing annual work plans Monitoring and Evaluation	Select and include G&E responsive (targeted and universal) interventions in annual work plans. In addition, select and include within the work plans G&E responsive outcomes, outputs, inputs and robust indicators at all levels. Ensure that appropriate budgetary allocations are made for their implementation. Continuously monitor government performance against its G&E responsive commitments. Focus on monitoring both physical and financial performance of G&E responsive outputs and outcomes, which informs audit and evaluation.

Linking G&E Responsive Short Term/Annual Workplans and Budgets to PIAPs

The short term plans are the Policy Statements (PS) produced annually by MDAs and LG annual work plans produced by Local Government Councils at the beginning of every financial year and are approved by Parliament and Local Government Councils, respectively. In line with the recommendations of various Certificate of Compliance (CoC) reports, the alignment of plans to the budget will be enhanced by paying greater attention to annual work planning and programming processes. Prior to the start of the budgeting cycle, NPA working with MFPED and other stakeholders will identify priority spending programmes and projects for each budget cycle. G&E considerations in the identified priority spending programmes and projects should equally be identified.

Prior to the start of the annual budgeting cycle, the programmes, MDAs and Local Governments will be expected to engage in annual work planning and programming retreats to identify and build consensus on priority programmes and projects to form spending priorities for the subsequent budgets. Based on compilation and analysis of programme and local government priorities and projects, NPA will issue a list of national priorities to MFPED. It's these priorities which will claim the first call on national resources coffers. Subsequently, it is this list of national priorities from which G&E considerations will be identified.

With the adoption of the programme-based approach to planning, it is expected that under the coordination of the Office of the Prime Minister, every year, there will be a review of progress of implementation of national programmes (including G&E considerations within the programmes), as well as planning and programming for subsequent year. Programmes and MDAs are expected to participate in these multi-programming sessions aimed at identification of priority projects and activities for ongoing programmes.

The annual workplan and programming retreat should be scheduled before the beginning of the annual budgeting cycle (that is communication of the first Budget Call Circular). The ideal timing of these retreats is between 1st July and 30th August each year to ensure that identified programme and local government priorities feed into the Budget strategy.

In order to ensure compliance with implementation schedules, the planned cost of annualised activities should correspond to the timely flow of resources as provided for in the MTEF. Consideration of the Ministerial Policy Statements of MDAs and therefore approval of utilisation of funds shall therefore be preceded by approval of Plans. It is imperative therefore that G&E are well integrated into annual work plans before MDAs submit their respective Ministerial Policy Statements for approval of utilisation of funds.

Unit 4.2: Mainstreaming G&E in Development Planning (135 minutes)

This unit covers the practicalities of mainstreaming G&E in development planning. It follows the key steps in the planning process. The first element of G&E situation analysis was discussed in Module 3.

Unit Outline:

4.2.1 Mainstreaming G&E in development goals, objectives and strategies

Box 5.3: Instructions to the facilitator
i. Define goal, objective and strategy as indicated in the manual.
ii. Tailor your examples of G&E-responsive goals and objectives to those provided in the unit content. Emphasise that goals and objectives could be targeted/affirmative action-oriented in your examples.
iii. Remind participants that objectives are realised through strategies, which are in turn implemented through interventions. Interventions through which they are implemented can also be either targeted or mainstreamed.
iv. Not all identified G&E interventions can be implemented at the same time. Prioritisation is required. The facilitator should take participants through the prioritisation process as illustrated under unit content 4.2.1: Mainstreaming G&E in Development Goals and Objectives.

Unit Content

Mainstreaming G&E in Development Goals, Objectives and Strategies

Designing Gender and Equity Goals and Objectives

The identified G&E solutions in 3.4.1 in Module 3 should be integrated into the goals, objectives and interventions. A goal is defined as the anticipated desired state, reflecting a general improvement from a weak or poor state in the medium to long term; while an objective refers to the broad development impact to which the intervention contributes at a national, programme or LG level (provides the link to the policy and/or programme context).[101] For example, one of the Education and Skills Sub-programme objectives is to achieve equitable access to relevant and quality education and training. In the context of mainstreaming G&E in development planning, goals and objectives could be targeted/affirmative action-oriented (focusing on one specific category, e.g. girls in Uganda; children with disabilities; or girls in Northern Uganda) or mainstreamed, focusing on all groups. A gender and equity-mainstreamed objective would therefore be "to achieve access to relevant and quality education and training by **all** children of school going age". A targeted objective would seek to ensure that girls in Northern Uganda; children with disabilities; or girls across the country achieve access to relevant and quality education and training.

Mainstreaming G&E in Strategies and Interventions

Objectives are realised through strategies, which are in turn implemented through interventions. Interventions through which they are implemented can also be either mainstreamed or targeted. A mainstreamed intervention is universal in nature. For example, a gender and equity mainstreamed intervention may focus on sensitising pupils (boys, girls, children with disabilities) and teachers about the importance, to children's present and future lives, of remaining and completing school; or sensitise pupils (boys, girls and children with disabilities) and teachers about reproductive health, sexual rights and life skills. The gender and equity mainstreamed intervention would include provision of seminars for teachers, age appropriate relevant reading materials for children, debates, information dissemination through music, dance and drama etc.

On the other hand, a targeted intervention is explicit or very specific. For example, targeted interventions would involve sensitising male and female pupils and teachers in Northern Uganda about reproductive health, sexual rights and life skills. Examples of targeted interventions could include the construction of more sanitation facilities for girls in schools, provision of sanitary materials for girls, prioritising the schools in Northern Uganda.

NDPIII follows the life cycle approach to human capital development; i.e., pre-conception, conception and infancy, childhood, adolescence, adulthood and old age. The life cycle approach to human capital development could therefore be adopted in selecting G&E concerns for mainstreaming in strategies and interventions. Table 5.3 indicates the G&E concerns in each phase of the life cycle.

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101 Republic of Uganda (2015) **Sector Development Planning Guidelines**, Kampala, NPA

Table 5.3: G&E Concerns in Each Phase of the Life Cycle

	Phase	G&E Concerns
1	Pre-conception, conception and Infancy (Below one year of age)	Neonatal mortality rate has stagnated at 27 per 1,000 for the last 20 years (below the NDPII target of 10 per 1,000); completion rate of immunisation before 1 year remains low at 78 percent (NDPII target 95 percent); low sanitation and hygiene coverage (19 percent improved-toilet coverage and 34 percent hand washing); limited access to health insurance at 2 percent; limited access to prenatal, antenatal and post-natal care and education; limited child and maternal nutrition education; low parenting skills and non functionality of some health facilities and poor maternal nutrition (with anaemia at 32 percent, undernourishment at 9 percent and vitamin A deficiencies; 28 percent of Ugandan women have an unmet need for family planning; and, about 7,500 babies are infected with HIV annually). These G&E concerns arise from negative health behaviour, lack of knowledge, limited access to health services, and the lack of a multi-sectoral response to health.
2	Childhood (1-12 years)	Low access to Early Childhood Care and Education (ECCE) at 15.6 percent in 2015/16; poor quality of ECCE services; poor quality and efficiency of primary education as evidenced by low literacy rates (49.9 percent at P.3, and 53.1 percent at P.6), low numeracy rates (55.2 percent at P.3, and 50.9 percent at P.6) and low survival rates in primary at 38 percent in 2018 due to high drop-out. However, there is no major difference in literacy and numeracy between boys and girls in primary education. These challenges are exacerbated by among others: weak school management; limited teacher capacity; absence of school feeding; limited parental/community participation; low financing and poor assessment methods. Child mortality and under-nutrition (high child stunting rate of 28.9 percent) are high. Access to safe drinking water (51 percent), latrine coverage (19 percent), and access to hand-washing facilities (34 percent) are low. Malaria prevalence is high at 19 percent and poor housing conditions prevail. Child abuse, neglect and deprivation continue. According to the 2016 Uganda Demographic and Health Survey, there have been overall improvements in social development indicators related to various forms of violence against women and girls (VAWG). Despite this, challenges remain with 56 percent of women having experienced spousal violence and 22 percent sexual violence. The figures for violence against children are also high, with 59 percent of females and 68 percent of males reporting experiencing physical violence during childhood. Child poverty is at (55 percent) and child labour at (27 percent); continued exposure to harmful cultural practices including female genital mutilation (FGM) is prevalent. In addition, the disability prevalence rate of population aged 5 years and above is high at 12.5 percent for any form of disabilities.

3	Adolescence (13-18 years)	Low gross enrolment rate (GER -25 percent) and net enrolment rate (NER-22 percent); poor learning outcomes in science subjects due to few science teachers, science laboratories and instruction materials; low completion rates at secondary (senior four) at 34.8 percent in 2017 (36.2 percent boys and 33.5 percent girls), teenage pregnancies; early marriages; lack of fees; gender disparities in enrolment in favour of boys at secondary (gender parity index of 0.88), at technical, vocational education and training (Technical, Vocational Education and Trianing (TVET) – the gender parity index (GPI) of 0.61) and university (GPI, 0.81); low enrolment at TVET compared to university mainly due to the negative image associated with TVET. In addition, TVET is characterised by: consorted focus on training institutions and limited focus on industry as a major vehicle for the delivery of BTVET; limited supply of quality tutors and instructors for tutoring/instruction effectiveness; lack of an effective internship/apprenticeship/on-job training management, system; and delayed youth transition into self or formal employment. Sports and physical education (P.E) are critical skills mix sought after to alleviate youth unemployment however, more investment is required to harness this opportunity. There is limited data particularly on sports and PE within schools as it does not explicitly feature in the existing plans and the Education Management information system. The sub-sector is currently faced with policy, institutional and financing challenges that require addressing for it to continue making progress. Insufficient resourcing remains a significant barrier particularly to access to sports and P.E by the talented young person's especially in the countryside. With regard to adolescent health, there is low access to adolescent health friendly services and limited disease surveillance resulting in high teenage pregnancies at 25 percent, of which 34 percent come from the lowest wealth quintile compared to 15 percent from the highest quintile; HIV prevalence increases rapidly with age in this age group, most especially among adolescent girls where it increases from 0.5 percent at 15 years to 5.1 percent by 20 years; sexual and other forms of violence against children remain prevalent, with one in four girls (25 percent) and one in ten boys (11 percent) reporting sexual violence in the previous one year; low access to sexual and reproductive health information and services; high substance use and abuse; poor access and adherence to HIV treatment; high HIV/AIDS positivity rate at 3.1 percent; physical inactivity; and mental disorders that hinder their ability to grow and develop to their full potential. In addition, adolescents remain prone to harmful cultural practices including female genital mutilation (FGM), care giving, sexual exploitation and also face particularly age and gender related exclusions from socio-economic opportunities, contravening the leave no one behind agenda.

4	Adulthood (19-64 years)	The burden of communicable diseases remains high at 60 percent. The highest contributors to this burden include: HIV/AIDS (about 88 percent of all adults living with HIV are receiving anti-retroviral therapy), Malaria (293 per 1000) and TB (234 per 100,000). At the adulthood phase (19-64 years), a rapid increase in non-communicable diseases (NCDs) is a concern, now contributing up to 40 percent of the disease burden and high death rate. NCD conditions that require significant focus include injuries (13 percent mortality rate), cardiovascular illness (9 percent mortality rate), cancers (5 percent), chronic respiratory conditions (2 percent), diabetes (1 percent), and others (10 percent mortality rate). Twenty-four percent (24 percent) of women and 9 percent of men aged 15-49 are overweight or obese. At the adulthood phase (19-64 years), challenges to human development include: low labour productivity; high youth unemployment at an average of 38 percent (if adjusted for non-paid labour); low transition rates from training to employment at 35 percent; fragmented employment creation initiatives; limited application and uptake of modern and appropriate technology to maximize productivity; lack of institutionalized and integrated human resource planning and development at national and sectoral level; lack of a functional labour market information system; inadequate framework to regulate and manage labour migration; increasing poverty levels from 19.7 percent in 2012/13 to 21.4 percent in 2016/17; and increasing income inequality with the Gini coefficient increasing from 0.43 in 1999 to 0.44 in 2009; high burden of communicable diseases (60 percent) mainly attributed to HIV/AIDS, malaria and TB; rising mortality due to Non Communicable Diseases (NCDs). Further, a wide gap remains (68 percent) in the super-specialised areas like mental health (100 percent), dermatology (100 percent), cardiology (69 percent), oncology (77 percent), and neurology (71 percent). Disability prevalence has remained high with most commonly observed disabilities being loss and limited use of limbs (35.3 percent), spine injuries (22.3 percent), hearing difficulties (15.1 percent), seeing difficulties (6.7 percent) and mental retardation. In addition, 26 percent of Ugandans face food insecurity with Eastern, South Western and West Nile regions being hardest hit. Health financing is inadequate. Total per capita health expenditure is only US$ 53 per capita compared to US$ 84 required to deliver the essential package of services. This per capita health expenditure is composed of Private/Households-Out of Pocket Expenditure (42.6 percent), Development Partners (41.7 percent), and Government (15.7 percent). Off-budget financing dominates direct public (donor and Government) spending. For example, in FY 2018/19, out of UGX 5,185 billion of direct public financing UGX 2,877 billion (55 percent) was off-budget. This off-budget is largely ear-marked for specific interventions such as HIV/AIDS, TB, malaria and health infrastructure. This leaves many priority healthcare interventions not effectively attended too. This may also explain the less than satisfactory expenditure performance of the GoU Budget.

| 5 | Old age (65+ years) | Roll out of the Social Assistance Grants for Empowerment (SAGE) Programme nationally has not been possible due to inadequate funds and social care programmes are limited.

The big gap in the specialised and or super specialised human resources amidst an increasing burden of NCDs and complicated communicable diseases is threatening Uganda's health and economic gains. The limited expertise and inadequate technological capacities at country level, makes many patients to seek healthcare outside the country (Medical Tourism). The increasing referrals abroad have not only impoverished patients and lead to high Government expenditure on sponsored patients but have also made it difficult to manage patient conditions locally, leading to many deaths among the elderly. Accordingly, NCD prevention and management particularly through palliative care and physical activity; good nutrition, social assistance and protection; vulnerability assessment; universal health coverage; functional adult literacy and non formal skills training should be part of the priorities of Human Capital Development Programme. |

Source: NDPIII

Since all the above mentioned G&E concerns cannot be addressed simultaneously due to resource constraints, there is need to prioritise interventions. An example of practical prioritization of solutions is indicated as Annex IV a.

4.2.2: Mainstreaming G&E in Implementation Arrangements

Unit Plan:

i. The facilitator should impress upon participants that to ensure that G&E is fully addressed in development planning, policy implementation arrangements also need to apply principles for G&E mainstreaming and targeting.

ii. Mainstreamed implementation arrangements imply ensuring that all categories (women, men, youths, persons with disabilities, regionally disadvantaged and older persons) have equal access to resources delivered by an intervention and benefit (attend/participate) equitably. This calls for the removal of obstacles impeding participation. For example, availing transport means to the elderly and persons with disabilities to access services and other resources; holding meetings at locations and times of the day when all can participate.

iii. Targeted implementation arrangements include the involvement of the excluded through their organisations. For example, organisations representing older persons, youth and persons with disabilities.

iv. Targeted implementation arrangements could further delineate which activities will be conducted in which year of the development plan and their locations.

Unit Content

Mainstreaming G&E in Implementation Arrangements

The interventions prioritised and integrated in the goals, objectives and strategies, form part of the implementation processes. Implementation arrangements refer to the roles of the duty-bearers and other stakeholders. To ensure that G&E is fully addressed in development planning, policy implementation arrangements also need to apply principles for G&E mainstreaming and targeting. Mainstreamed implementation arrangements imply ensuring that all categories (women, men, youths, persons with disabilities, regionally disadvantaged, and older persons) have equal access to resources delivered

by the programme and benefit (attend/participate) equally. This calls for the removal of obstacles impeding participation. For example, availing transport means to the elderly and persons with disabilities to access services and other resources; holding meetings at accessible locations and times of the day when all can participate. Targeted implementation arrangements include involvement of the excluded through their organizations -- for example, organizations representing the older persons, youth and persons with disabilities. Targeted implementation arrangements could further delineate which activities will be conducted in which year of the development plan and their locations.

Methods of Delivery

i.   Brain storming
ii.   Lecturette
iii.   Question-and-answer
iv.   Group discussion
v.   Simulation exercises
vi.   Buzz groups

4.2.3: Mainstreaming Cross-Cutting Issues in G&E Planning

Unit Content

NDP III recognises that there are several cross-cutting issues and the complexities therein that affect human welfare, productivity and household earning patterns and ultimately affect realisation of development goals and their intended outcomes. The NDPIII identified 16 key cross-cutting issues i.e. Gender Equality and Women empowerment; Climate change; Democracy and Human rights; HIV/AIDS; Environmental sustainability; Disaster risk reduction; Youth; Population and development; Refugees; Nutrition; Governance; Science and innovation; Culture and Mindset change; Child welfare; Social protection; and, Disability. All these need to be integrated into the National and Local Government Development plans and budgets in order to improve the quality and effectiveness of economic growth.

To attain the Goal of NDPIII i.e. "**Increased household incomes and improved quality of life of Ugandans**" among others requires to consciously and explicitly identify all the cross-cutting issues and map out interventions to address them across all the 20 NDP III programmes; and sub-programmes at both the national and sub-national levels. Conscious and explicit identification of all the cross-cutting issues and mapping out interventions to address them across all the 20 NDP III programme; and sub-programmes is intended to improve development outcomes through accelerated economic growth, enhanced pro-poor and resilient socially inclusive growth, reduced human vulnerability and improved quality of life.

GEB has close relationships with addressing cross cutting issues within development programmes. Both GEB and addressing cross cutting issues seek to realise all inclusive growth through reduction of vulnerability of populations that arise from social exclusion and unfavourable inclusion. Gender (in)equalities are focused on by both GEB and cross cutting issues while the equity categories of GEB include the following cross cutting issues: Youth; Child welfare; Refugees; Social protection; and, Disability. In addition, the other cross cutting issues pay attention to vulnerability which is core to GEB. Therefore, in mainstreaming G&E in planning, it is imperative to consider how cross cutting issues may impact the planned G&E outcomes. For example, women's and girls' vulnerability arises from negative cultural norms and practices although their vulnerability is further exacerbated by

cross-cutting issues such as climate change; Democracy and Human rights; HIV/AIDS; Environmental sustainability; Disaster risk reduction; Refugees; Nutrition; Governance; Science and innovation; Culture and Mind set change; Child welfare; Social protection; and Disability. Mainstreaming G&E in development planning therefore requires paying attention to cross cutting issues, too, since they may affect G&E outcomes.

4.2.4: Monitoring &Evaluation of G&E in Development Planning

Unit Plan:
i.   This unit should be a light-touch discussion because M&E will be discussed in detail in Module 7.
ii.   The facilitator should, however, emphasise that to ensure accountability over how G&E is addressed in development planning, the M&E processes for measuring the implementation of plans and strategies should include the G&E dimension.
iii.   The facilitator should inform participants that the key concepts and approaches to M&E of G&E are discussed in detail in Module 7.

Unit Content

Monitoring and Evaluation of Gender and Equity in Development Planning

To ensure accountability over how G&E is addressed in development planning, the monitoring and evaluation processes for measuring the implementation of plans, strategies, etc. should include the G&E dimension. The key concepts and approaches to monitoring and evaluation of gender and equity are discussed in detail in Module 7.

Unit 4.3: Risk and Assumptions

Unit Content

4.3.1: Risk Management

NPA notes that MDAs are exposed to a variety of risks related to development and implementation of their plans which hinder fulfilment of the strategic objectives.[102] The MDA should design its risk management strategy to effectively ensure that the reporting objectives are being achieved.

The plan should identify, analyse various potential risks and prescribe possible mitigation, continuous monitoring and management measures during the plan period. These should be embedded throughout all the strategic and operational plans and work plans during the implementation of MDA Plan. Identification of risks that affect gender and equity or those that exacerbate inequalties should be done.

4.3.2: Risk Categorisation

Risks can be categorised as **External**, **Strategic** and **Operational**. Table 5.4 provides a detailed explanation of these risks.

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[102] Republic of Uganda (2020) Ministry, Agency and Department Strategic Planning Guidelines, Second Edition, Kampala, NPA

Table 5.4: Risk Categorisation

External Risks	Strategic Risks	Operational/Preventable Risks
Risks from uncertain and uncontrollable external events, for example the COVID-19 pandemic and the ensuing lockdowns during which the vulnerable people lost their livelihoods. There were increased cases of physical and sexual violence against girls and women, yet the access to services particularly education and health was hampered.	Risks that the country accepts to execute the strategy in order to generate superior returns/ long term benefits, for example addressing entrenched negative cultural norms and practices that justify and propergate gender inequalities that present in forms of GBV, FGM, early and forced marriages etc.	Risks arising from within the entities' operations that do not generate strategic or long-term benefits, for example resistance to G&E integration within MDAs, low capacity for G&E integration in planning etc.
Risk Mitigation Objective		
Reduce cost of impact effectively should risk event occur	Reduce likelihood and occurrence cost effectively	Avoid or eliminate occurrence cost effectively
Control Model/Strategy		
• Business Continuity • Disaster Response • Cyber Security • Scenario Planning • Crisis Management • Stress Testing	• MDAs Investment Plans (P/SPIPs) • Presidential Investment Round Table (PIRT) • Annual Economic Growth Forum etc.	• Legal and Regulatory Framework • Documented Policies and Procedures • Standard Operating Procedures (SoPs) • Internal Controls

Risk Assessment and Analysis

A Risk Assessment based on Impact and Likelihood ratings should be performed as provided by Government of Uganda Risk Management Strategy (RMS). The risk impact and likelihood representation will be based on a 3-Band rating scale as; High, Moderate or Low. This is for both Impact and Likelihood, with symbols and numbers as shown in Table 5.5.

Table 5.5: Risk Impact and Likelihood

Number	Impact	Likelihood
3	High (H) also Catastrophic	High (H) also Almost Certain
2	Moderate (M) also Medium	Moderate (M) also Possible
1	Low (L) also Minor	Low (L) also Unlikely

4.3.3: Risk Rating

The overall risk rating is a combination of both the Impact and Likelihood ratings. It is derived by multiplying the two ratings (i.e. Impact x Likelihood). Using the 3-Band rating scale, the highest level of product is 9 and the lowest level is 1. A risk at 1-2 is LOW and depicted by Green colour; a rating at 3-5 is MODERATE and depicted by Yellow colour and a rating at 6-9 is HIGH and depicted by Red colour. Table 5.6 provides an illustration of risk rank or total with colour and appropriate responses.

Table 5.6: Overall Risk Rating and Response

Overall Rating (Impact x Likelihood)	Response
LOW: (1 – 2)	Occasional monitoring. Tolerate; continue with existing measures and review annually.
MODERATE: (3 – 5)	Steady improvement needed. Continually monitor and perform periodic review.
HIGH: (6 – 9)	Highest priority, very serious concern. Immediate actions required and review regularly.

(Low 1, Moderate 2, High 3; Minor 1, Moderate 2, Significant 3)

Risk Compilation

A risk matrix will be used to compile and systematically describe all the risks properly, including how they affect the achievement of the desired objectives as well as potential mitigation measure. Table 5.7 provides a template to be followed.

4.3.4: Risk Mapping

Successful execution of the MDA plan requires the identification, mitigation, and monitoring of these risks, also referred to as Risk Mapping. The MDA should provide an outline of the risks; and its risk rating categorised as High (H), Medium (M) and Low (L) and propose mitigation measures and strategies which can be adopted to effectively manage the risks. Table 5.8 provides the template for the risk mapping.

Table 5.7: Key Envisaged Risks

SN	Identified Risk	Risk category	Analysis				Mitigation	Lead Actor
			Causes	Likelihood	Impact	Risk rating		
1. 2. 3.			• • •	High	Significant	High	• • •	

Table 5.8: Key Envisaged Risks

S/N	Risk category	Risk	Risk factor	Risk level	Mitigation strategy
1	Operational	Institutional and financial			
2	External risk				
			1.		1.
3	Strategic Risks		2.		2.

(Low 1, Moderate 2, High 3; Minor 1, Moderate 2, Significant 3)

Exercise (See Annex IV b: How to mainstream G&E in development planning)

Resources

Republic of Uganda (2020) Ministry, Agency and Department Strategic Planning Guidelines, Second Edition, Kampala, NPA

Republic of Uganda (2020) Local Government Development Planning Guidelines, Second Edition, Kampala, NPA

Methods of Delivery

i.   Brain storming
ii.   Lecturette

Key Learning Points

i.   The national development planning cycle has several entry points for mainstreaming G&E.

ii.   Mainstreaming G&E is a logical process that builds on the outcomes of G&E analysis and runs through to monitoring and evaluation.

iii.   Mainstreaming G&E involves both affirmative measures for the excluded as well as removing barriers to accessing participation and benefit.

iv.   Effective G&E mainstreaming requires changes in the mind-sets of officials, organizational culture, systems and practices.

v.   Incentive measures are critical for sustaining G&E mainstreaming practices.

vi.   G&E mainstreaming is both a technical and political process.

vii.   Prioritization of G&E interventions using objective criteria is essential for mainstreaming.

6.0
ADDRESSING GENDER AND EQUITY IN THE BUDGETING PROCESS

Module Description

The module introduces key tools, approaches and processes for addressing gender and equity in the budgeting process, in line with the PMFA 2015. It identifies the requirements for a G&E responsive budget in Uganda's context (based on the *Guidelines* for addressing G&E in BFPs/MPSs), outlines the budget cycle and identifies key decision making entry points for ensuring that G&E concerns are addressed. The budget is presented as a process, as well as a document.

The module then provides an overview of different budgeting practices (frameworks/structures), presents the rationale and outline of key principles for designing a Programmatic Budget and discusses what effect the new framework is expected to have on the practices of designing gender and equity responsive budgets. It introduces the structure of a Programme, explores the differences and linkages between inputs, activities, outputs and outcomes and explains how G&E should be addressed at all levels.

Finally, the module outlines the structure of key budget documents – Budget Framework Papers (BFPs) and Ministerial Policy Statements (MPSs) – and how to ensure that they reflect the Programmatic approach to addressing G&E in their budget planning.

Learning Outcomes

At the end of this module participants should be able to:

- Identify decision making entry points for addressing G&E in the budget cycle;
- Apply the key principles of Programmatic budgeting;
- Integrate G&E responsive approaches within the Programmatic budget framework;
- Address G&E concerns in the respective BFPs and MPSs

Duration - 4 Hours

Box 6.1: Instructions for the Trainer

Before the session

Audience: Define your audience, their level of understanding about Programmatic budgeting, key budgeting tools and their roles regarding the GEB process. The unit is designed to provide a basic introduction to the rationale and key principles of Programmatic budgeting, which is followed by a detailed discussion on how to incorporate G&E in budget documents (BFPs, MPSs).

Programme knowledge: You should be well versed with the programme(s) that you are tailoring the training around. For example, you may wish to include more input/output/outcome examples in exercise 1 or introduce a case study from a different programme. There are 18 Programme Implementation Handbooks with gender commitments for the NDPIII.

Materials

- For exercise 1 you will need to print separate copies and cut them into small pieces (see exercise 1 for further information);
- Delegates will need to have copies not just of the manual for this module, but also Guidelines for addressing G&E in BFPs/MPSs for reference;
- It would be useful to have several copies of BFPs/MPSs for the section discussing their structures.

Module Content and Session Plan

The unit will equip participants with an understanding of, and skills required for addressing G&E issues in the budgeting process. It outlines the key requirements for a G&E-responsive budget and discusses how this can be achieved with engagement at key decision-making points throughout the budget cycle.

Unit Outline:

Unit 5.1: Introduction to the Budgeting Process (60 minutes)

5.1.1 The Budget Cycle and Process

Outline the key stages of a budget cycle (Figure 6.1) and entry points for addressing G&E at each stage. Ask delegates to list actions at each stage of Uganda's budget calendar that are important for ensuring that G&E is addressed in Programme/Vote level budget planning.

i.   The stages of the Budgeting Process

Display the figure showing the budgeting process from formulation to evaluation.

Unit Content

The Budget Cycle and Process

The budget cycle, is formed of four core stages: drafting/design; legislation/approval; execution/implementation; and audit and evaluation. The cyclical graphic emphasises the interconnectedness among the four stages, whereby one is feeding into another. In reality, the stages can also be running concurrently, with ongoing evaluation throughout the implementation phase, etc. Due to the protracted and ongoing nature of the budget cycle, several cycles are normally running at the same time (e.g. implementation of a budget for the forthcoming FY begins in July, which is when the auditing/evaluation stage of the past budget begins.

To ensure full accountability over how G&E is addressed in the budgeting process, it is important that it becomes part of the full cycle, from formulation to evaluation (and feeding the findings to the formulation of the next budget). G&E issues should be well-captured at every stage of budgeting, right from planning through to execution such that reporting is made easy. Throughout the budget process in Uganda, there are multiple decision making entry points when gender and equity dimensions should be addressed to ensure that the government does not fall through on its critical G&E responsive objectives and policies.

Figure 6.1: The Budget Cycle
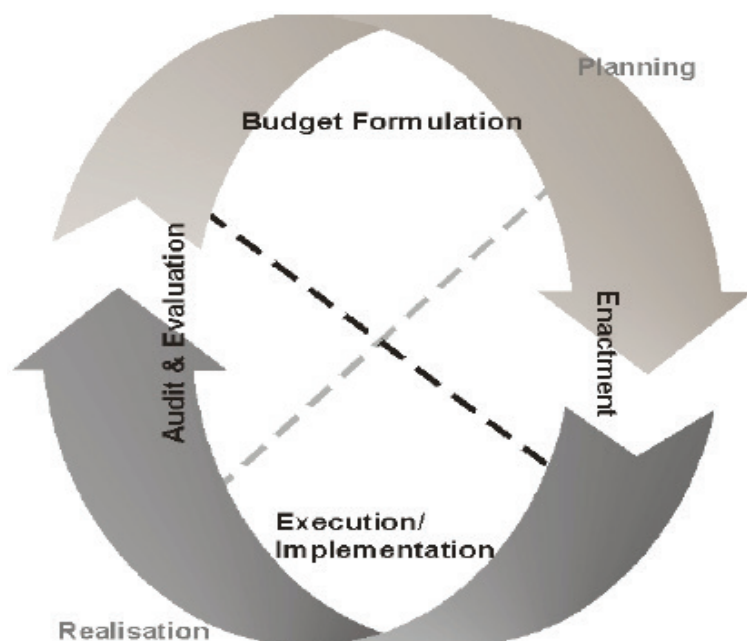
Ask delegates to list actions at each stage of the Uganda's budget calendar that are important for ensuring that G&E is addressed in Programme level budget planning

The budget calendars for central and local governments are related but they differ (Tables 6.1 and 6.2).

Table 6.1: Central Government Budget Cycle

Time Period	Activity
Aug-Sept	Preparation of the Budget Strategy Paper
September	Annual Government Performance Report
September	The National Budget Conference
September	Issuance of the First Budget Call Circular
Sept-Oct	Regional Consultations with Local Governments on the Budget
Oct-Nov	Submission of Programne Budget Framework Papers to MFPED by 15th November
Nov-Dec	Programme Consultations with MFPED on the Budget Priorities
Nov-Dec	Cabinet Meeting on the National Budget Framework Paper
December	Submission of the National Budget Framework Paper to Parliament by 31st December
Jan-Feb	Review of the National Budget Framework Paper by Parliament
Jan -Feb	Approval of the National Budget Framework Paper by Parliament by 1st February
February	Issue the Second Budget Call Circular by 15th February
Feb-March	Presentation of the Ministerial Policy Statements to Parliament by 15th March
March	Cabinet Meeting on the Final Budget Estimates
March-April	Presentation of the Annual Budget in Parliament by 1st April
April-May	Approval/Appropriation of Annual Budget by 31st May
June	Reading of the Budget Speech for FY 2022/2023 in Parliament by 15th June
July- June	Budget execution, supervision, monitoring and preparation and submission of quarterly performance reports using PBS facility

Source: MFPED

Table 6.2: Local Government Budget Cycle103

Time Period	Activity
Sept-Dec	The process is initiated by an issuance of the first Budget Call Circular from the MFPED containing key policy issues by the Programmes; Ministries, Departments and Agencies (MDAs)
Sept-Oct	MFPED organises and conducts regional budget consultative meetings to discuss and share key policy issues, emerging trends and implementation challenges
Oct-Nov	The Accounting Officer/Chief Executive issues the Local Government Budget call circular to District departments and Lower Local Governments (LLGs) which contains planning and budgeting information
Oct-Nov	Presentation of programme priorities to District Technical Planning Committee (DTPC) basing on the resource envelop from sector Ministries, Departments and Agencies
Oct-Nov	The District organises and conducts consultative meetings with stakeholders including implementation partners to discuss and share key policy issues, emerging trends and implementation challenges (District Budget Conference)
Nov-Dec	Presentation of adjusted programme priorities and budgets to DTPC taking into consideration issues discussed in the Local budget conference
Nov Dec	Presentation of refined programme priorities and budgets to District Executive Committee (DEC) to enable the initiation of the preparation of the Budget Framework Paper (BFP) and presentation to DEC
Nov-Dec	Preparation, production and submission of the BFP to MFPED as per the PFM Act 2015 requirements
Dec-Jan	Preparation and presentation of programme priorities and budgets to DTPC basing on the first Budget Call Circular issued by MFPED
Dec-Jan	Presentation and discussion of programme priorities and budgets to the District Council standing committees103 basing on the first Budget Call Circular
Dec-Jan	Presentation and discussion of programme priorities and budgets to DEC for the preparation of the District Budget
Jan-Feb	Finalisation of programme priorities by DTPC basing on the second BCC
Feb-March	Approval of programme priorities by the District Council
March-April	Laying of the District Budget to the District Council
March-April	Presentation and discussion of the programme budgets and priorities by the District Council Standing Committees
April-May	Finalisation of the preparation of the District Budget based on the second BCC
April-May	Approval of the District Budget by the District Council based on the second Budget Call Circular from MFPED from MDAs
May-June	Preparation, production and submission of the performance contract to MFPED as a basis for the appointment of the Accounting Officer by Secretary to Treasury and vote department controllers by the Accounting Officer
July-June	Budget execution, supervision, monitoring and preparation and submission of quarterly performance reports using PBS facility

Source: MFPED

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[103]The standing committees are 5; 1. Administration, Finance and Planning, 2. Production and Environment, 3. Works and Technical Services, 4. Community based services 5. Education and Health (social services)

Entry Points to G&E integration

Box 6.2: Instructions for the Trainer

i.   Display the budgeting process pointing out explaining entry points for G&E at each stage.

Begin by establishing the level of knowledge among the participants. Ask the participants to raise their hands if they:

i.   Can identify key entry points for addressing G&E in the budget cycle;

ii.   Are involved in preparing budget documents;

iii.   Are involved in drafting policies;

iv.   Know what PBB is;

v.   Can distinguish between an output and an outcome;

vi.   Have seen/worked on a BFP/MPS.

This should shed enough light for you to understand how much time and attention you should dedicate to explaining the basic definitions and structures of a PBB and the budgeting process.

Briefly remind participants of the link between this session and the training that they have received so far – GEB is a key tool which ensures that G&E commitments are translated into results. The budget cycle is a process of reviewing past expenditure, prioritisation and defining budget allocations for the financial year and medium term based on sector policy commitments and plans.

Explain to participants the importance of recognising that a budget is a process as well as a document. Therefore, an approach to ensuring that budgets address G&E has to focus on all stages of the budgeting cycle. These include: Government Annual Performance Review reporting; National Budget Conference; The Budget Call circulars; Programme Budget consultations; and the Budget Speech.

Discuss the key requirements for a G&E-responsive budget as set out in the Guidelines which are usually distributed with the First Budget Call Circular.

Note that, under normal circumstances, G&E would already have been addressed in sector policies and development plans (covered in Module 4). The budget process would then review these commitments, assess past sector performance and define new medium-term priorities, taking into account the financial constraints. However, in situations where high-level sector planning documents are not available, strategic objectives and programmes will have to be defined during the budgeting phase.

Unit Content

Entry Points to G&E integration

It is important to identify the various entry points to promote G&E in budgeting. The table 6.3, highlights some of the key entry points for addressing G & E in Uganda.

Display the budgeting process pointing out explaining entry points for G&E at each stage

Table 6.3: Entry points for addressing G&E in the budget cycle

Budget Cycle Stage	Entry points for addressing G&E	Key activities for addressing G&E within Uganda's budget calendar/processes
Budget formulation	This is a crucial stage for addressing G&E in budgets. This is when Programme/Vote priority policy directions and allocations for the medium term are articulated – it is important that during this process, which includes discussions within Programme Working Groups and consultations with the private sector and development partners, among others, G&E responsive (targeted and universal) interventions are selected and included; G&E responsive outcomes, outputs, inputs and robust indicators at all levels are selected (and further formulated if required); and appropriate budget allocations are made for their implementation. It is important to ensure that this process is effectively communicated in key budget documents – BFPs and MPSs, which are assessed by the EOC for G&E compliance.	Statement of Multi-Year Commitments (-Line Ministries) and submission of strategic investment plans by MDAs/LGs. These are projects. Provision of Macro Framework and Resource Envelope by Directorate of Economic Affairs Draft Budget Strategy Paper Cabinet Retreat on the Budget Strategy/OPM Retreat on Annual Government Performance Report of the previous year & National Budget Conference Discussions with the Presidential Advisory Committee on the Budget Issue of Budget Call Circulars Consultations with Local Governments (LGBFP regional workshops) (MFPED) Development Committee Meetings (Budget Directorate and MDAs) Private Sector Working Group Consultations Programme Working Groups Consultations Inter-Ministerial Consultations (Technical and Policy Levels) Submission of Programme Budget Framework Papers to MFPED and EOC Submission of the Final Detailed Budget Estimates by MALGS to MFPED
Legislation and Approval	National BFP, MPSs and subsequently the Annual Budget are presented to the Parliament, where they are interrogated (in sectoral committees and on the floor of the House), amended if required and subsequently approved. At this time G&E should be fully addressed in key budget documents, which will be assessed and questioned. The presentation of the Annual Budget, supported by the Budget Statement, is a time of increased civil society and media scrutiny – G&E issues and decisions around the specific budget allocations must be debated and receive sufficient coverage (advocacy will be further addressed in module 9).	Submission of the National Budget Framework Paper by MFPED to Parliament and its approval Presentation of the Ministerial Policy Statements to Parliament Submission of the Final Detailed Budget Estimates by MFPED to Parliament Presentation of the Annual Budget Committee of Supply considers the Budget Presentation of the Budget Speech in Parliament

Budget Cycle Stage	Entry points for addressing G&E	Key activities for addressing G&E within Uganda's budget calendar/processes
Execution/ Implementation	At this stage it is important to continuously monitor government performance against its G&E responsive commitments. This should focus on monitoring both financial and physical performance of G&E responsive outputs and outcomes, which informs audit and evaluation. The role of civil society during this phase is critical as budget execution watch dogs.	Submission of Quarterly performance reports by Votes Preparation and Submission of half year financial statements to Accountant General
Audit & Evaluation	At this stage the focus is on the evaluation of G&E results (delivery of G&E responsive outputs and achievement of G&E responsive outcomes) and the fiscal performance of specific G&E responsive budget allocations. The evaluation is based on the fiscal and technical performance information collected during the implementation phase. Evaluation results will be outlined in the next financial year budget documents as an assessment of past performance and will inform the budget formulation phase for the following FY.	Submission of Annual Budget Performance Report by OPM. Utilise the GAPR to highlight the performance for G&E across government Submission of Project Reviews by Accounting Officers/Heads of Public Corporations and Enterprises Preparation and Submission of Consolidated Annual Statements to MFPED and Auditor General Submit report to Parliament on Fiscal Performance Repayment of unexpended money to the Consolidated Fund

Source: Author's Compilation

Methods of delivery

i.   Brain storming

ii.   Lecturette

iii.   Question-and-answer

iv.   Group discussion

v.   Simulation exercises

vi.   Buzz groups

Unit 5.2: Gender and Equity in Programmatic Budgeting (90 minutes)

The core aim of the unit is to introduce the trainees to the concept and rationale of programmatic budgeting and equip them with the skills to use the programmatic approach to designing Gender & Equity responsive programmes and budgets. The unit will do so by the linkages between G&E responsive inputs, outputs and outcomes; and discussing the opportunities and challenges for incorporating G&E in the programmatic budgeting process.

Unit Outline:

5.2.1   Rationale for Programmatic budgeting

5.2.2   Opportunities for achieving G&E within the PBB Framework

5.2.1: Rationale for Programmatic budgeting

<div>

Box 6.3: Instructions for the Trainer

Introduce the history of budget reform in Uganda and the rationale behind it. Explain what the Government of Uganda (GoU) aims are behind the decision to shift from OOB to PBB. Explain the justification for programmatic planning and budgeting.

Together with delegates, discuss Table 16. GoU's rationale for the reform to PBB, comparing and contrasting different features of OOB/PBB. If the delegates have been involved in this change process, encourage them to discuss their real-life experiences:

Ask participants what the introduction of PBB has meant for their internal organisational structures and processes. Has there been an institutional change? How has it affected the working patterns/HR structure/morale/etc.?

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Unit Content

Rationale for PBB

The Programme approach to planning and budgeting operationalises PBB.

The Government of Uganda budget has traditionally been prepared with a focus on input and output oriented efforts. The Government started the implementation of Output Oriented Budgeting replacing Line Item Budgeting in FY 2008/09.

Line Item Budgeting is a process of financial planning where public expenditures by the government for the coming year are listed according to what money is spent on 'line items'. These can include salaries, equipment, infrastructure, consumables and other items in a given year (short, one-year time frames). Thus Line Item Budgeting is about controlling aggregate expenditure of agencies by stating the limits of spending on each item in the budget allocation process. It was not result-focused and did not attempt to identify the objectives of government activity or what activities would be undertaken to promote these objectives. As a result, line item budgets did not give information about why money was spent, or about the efficiency or effectiveness of programmes.

The introduction of the OOB was a step towards improving efficiency and effectiveness in public spending by linking GOU's policy objectives, expenditure and outputs, and measuring performance through the identification of output indicators. The OOB, however, focused more on the delivery of outputs as opposed to service delivery outcomes/results. The key weaknesses of OOB are outlined in Table 17.

With the implementation of the National Development Plan II (NDP II), Sector Investment Plans and NRM Manifesto, there was a need to develop a more transparent budget that strengthens the link between Government's strategic objectives, and service delivery outcomes/results and thus provides a mechanism for measuring the progress towards the achievement of national priorities. Table 6.4 provides a comparative overview of the reasoning behind GoU's decision to shift from OOB to PBB.

Table 6.4: Rationale for reform to PBB[104]

GoU aims	Output Oriented Budgeting	Programme-Based Budgeting
Focus on results	• Decision-making was primarily linked to outputs – not adequately linked to service delivery.	• The framework for governing public management is results-oriented.
Link to policy priorities	• Did not clearly define the government's investments – links between allocations and strategic objectives were not strong; outputs were considered the end results.	• Creates strong linkages between the ministry's objectives and priorities – an opportunity to design or redesign current services to meet national priorities and goals. • Enables effective budget allocation decision making - an opportunity to prioritize allocate resources among the highest priority strategic objectives based on the use of performance and evaluation data.
Clear accountability for results	• Accountability towards the delivery of outputs, but no clear accountability for results. Ministry expenses were categorised according to the economic classification code, which was effective in demonstrating what the expense incurred was for (output), but said nothing about why the Government paid this expense.	• Accountability and transparency enhanced through a core focus on performance measurement at outcome (results') level. • Provides Parliament and the public much more information on the types of services provided by Government, the performance in delivering these services, the costs to provide each service, and to assess whether the services are the best way to address the needs of the community.
Efficiency and Value for Money (VfM)	• Efficiency and VfM in delivering outputs	•Efficiency savings and improved services for citizens (results): promotes high quality, client-responsive public services and maximises value for money in service delivery. • Improves management of resources within the ministry – manage internal performances by holding staff accountable.
Clarity of information	• Highlighted too much information – provided multiple, often overlapping and unstructured detailed line information without concise summary for each Vote.	• Provides more concrete information to the Cabinet on performance for decision-making purposes and for setting future targets and priorities.
Forward planning	• Does not provide forward estimates in the main budget document.	• Supports Mid-Term Budget Framework.

Source: Author's Compilation

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[104] Adapted from MFPED training on PBB, 23 May 2017 and guidelines in the First Budget Call Circular for FY 2017/18.

The Programme approach to planning and budgeting aims to:

i) Focus implementation of the NDPIII programmes on delivery of common results;

ii) Strengthen the alignment of planning and budgeting frameworks. This will provide a logical framework for anchoring the Programme-Based Budgeting System (PBS);

iii) Enhance synergies across Programmes and other actors to reduce a 'silo' approach to implementation. For instance, the realisation of a healthy population transcends the health sector to include other sectors like agriculture and water sectors that contribute to the well-being of the population by providing food, nutrition and safe water and sanitation;

iv) Provide a coordinated framework for implementation, monitoring and reporting for improving delivery of results.

5.2.2: Opportunities for achieving G&E within the PBB Framework

Discuss how the key principles of programmatic budgeting can strengthen the approach to addressing G&E in budgets (accountability for achieving G&E responsive impact of policies and services).

Unit Content

Programme-Based Budgeting, by its definition and structure, aims to strengthen the **accountability for results, effectively closing the gap between government policy commitments and their implementation**. It shifts assessment of the success of government programmes and policies away from the raising and spending of money (budgetary inputs) to deliver outputs, to measuring the outcomes. Considering that the ultimate goal of G&E initiatives (through GEB) is to ensure that no one is left behind – that public services and opportunities reach everyone regardless of their sex, age, physical ability or geographical location; thus PBB framework presents a positive step towards achieving this.

Previously, under the OOB framework, the measurement of Government activities stopped at the output level, without establishing a clear line of accountability for the actual results. In contrast, the measurement of performance across at outcome level under the PBB ensures that the Government is held accountable for achieving its G&E commitments – not just for "delivering the work, but also for ensuring that it contributes to the achievement of actual positive change. The requirement under the PBB to produce and incorporate gender and equity disaggregated measures of performance into decision making at all levels has the potential to strengthen G&E outcomes (this is discussed in more detail in the next section and under module 7).

Methods of Delivery

i. Brain storming

ii. Lecturette

iii. Question-and-answer

iv. Buzz groups

Unit 5.3: Mainstreaming G&E in BFPs and MPSs

The module introduces participants to the format and content of key budget documents – Budget Framework Papers (BFPs) and Ministerial Policy Statements (MPSs) – and discusses how to ensure that they communicate a programme/Vote approach in addressing G&E in their budget planning based on the key requirements as set out in the *Guidelines for addressing gender and equity issues in the Budget Framework Papers and Ministerial Policy Statements.*

5.3.1: Addressing G&E in the Budget Framework Papers

> **Box 6.4: Instructions for the Trainer**
>
> Explain to participants the importance of developing their skills and ability to read, design and critique BFPs. This should focus on BFPs being the key documents for communicating how a Programme/Sub-programme is addressing G&E in its planning and budgeting. They represent the outcome of the long planning and consultation process and are used to assess Programme/Vote G&E compliance.
>
> BFPs and MPSs are critical instruments in the budgeting process for ensuring transparency and accountability for G&E in public finance management. The enactment of the PFMA, (2015) mandates the Minister responsible for Finance in consultation with the EOC to issue Certificates of G&E Compliance for any BFP and MPS before approval by Parliament. The BFP and MPS guidelines and a rigorous certification process clearly outlines key requirements for G&E compliance and thus sets a unified standard for Programmes/MDAs/LGs to adhere to in their budget planning and presentation.

Unit Outline:

5.3.1   Structure of BFPs and MPSs

5.3.2   Mainstreaming G&E in BFPs and MPSs

Unit Content

BFP structure and content

The programme BFP is the Government's overall strategy document for the budget and provides the link between the Governments' and programme policy priorities (identified in the National Development Plan III, sub-programme development plans and policies) and the annual budget. BFP should contain the key information sufficiently highlighting the logic that went into the design of the programme budget during the planning and consultation process, including how well it addresses cross-cutting issues such as gender and equity. There are two type of BFPs, the Programme BFP and the Vote BFP (Tables 6.5 and 6.6).

The programme Budget Framework Paper has a clearly defined structure with four sections laid out sequentially. Table 6.5 below presents an overview of the BFP sections. While the document format may present its limitations, across the four sections it provides space to address all key elements of a G&E responsive programme budget.

Table 6.5: Structure of a Programme Budget Framework Paper

BFP Section	Section Content
Section 1 (S1). Programme Overview	Programme Strategy and its linkage to NDPIII allocations; It should reflect their contribution to the NDPIII goal/objectives/priority areas from a gender and equity perspective, highlighting elements of promotion of gender equality, equity, social inclusion and participation.
Section 2 (S2). Programme Projected Performance Indicators	These are from the Programme Implementation Action Plans (PIAPs) and should include some that are G&E responsive.
Section 3 (S3). Medium Term Allocations by Programme and Sub-Programme, and by Programme and Vote	This should incorporate the cost over medium term (for three FYs) of implementing the solutions to G&E issues as identified.
Section 4 (S4). Programme priorities in line with NDP III Proramme Interventions	These are from the PIAPs and should include some that are G&E responsive. These are listed under each Progarmme G&E Implementation Handbook.

Table 6.6: Structure of a Vote Budget Framework Paper

BFP Section	Section Content
Section 1 : Vote Overview	The Vote mission, mandate and how it contributes to the Programmes in NDPIII. It should elaborate how the Vote contributes to gender and equity commitments in NDPIII.
Section 2: Medium Term Allocations by Department and Projects	This should include any allocation to gender and equity sensitive actions
Section 3: Vote Medium Terms Plans - Planned Outputs aligned Programme Interventions	Include the G&E sensitive Vote outputs
Section 4: Vote projected performance Indicators	Include G&E sensitive performance indicators
Vote crossing issues on Gender and Equity, HIV and AIDS, Environment and COVID-19	Include a Gender and Equity Budget statement (see Unit 5.4 on details)

Source: MFPED

Box 6.5: Instructions for the Trainer

Ask delegates if they see the logical flow between the different sections of a BFP. Do they understand what information should be included in each section? Have they encountered any issues in this regard while preparing a BFP before?

Introduce case study 5.1 For example: Human Capital Development Programme– ensuring that programme priorities are reflected in the BFP.

> **Box 6.6: Case Study 5.1**
>
> Human Capital Development is one of the 20 programmes of the NDPIII and it operationalises objective four: **"Enhance the productivity and social wellbeing of the population".** The programme aims to increase productivity of the population for increased competitiveness and better quality of life for all. Key expected results include: Increased proportion of labour force transiting to gainful employment; increased years of schooling; improved child and maternal outcomes; increased life expectancy; increased access to safe and clean water and sanitation; and increased access by population to social protection.
>
> Some of the key gender and equity concerns under the Inadequate population management include child marriages, teenage and unwanted pregnancies; limited information on sexual and reproductive health.
>
> What steps should the programme have taken to ensure that these commitments are implemented and deliver the anticipated results?
>
> Hint. The Programme approach allows for inter-sectoral linkages. **Health, Education, and Social Development** are under the same programme.

5.3.2: Addressing G&E in the Ministerial Policy Statements

Introduce the purpose and core structure of an MPS (Table 20). Note that a MPS is designed and assessed at a Vote level. Stress how a BFP and MPS(s) complement and reinforce each other.

The MPS sets out the performance and plans of Spending Agencies, linking them with their policy objectives. Ministers present these statements to Parliament following the presentation of the Budget by the Minister of Finance. These statements are used by Parliament to assess sub-programme (by Spending Agency) performance.

MPSs summarise the past performance of the sector and the plans for future expenditure and activities. They outline anticipated sub-programme challenges and strategies to overcome them. They also present planned outputs and their costing; final work plans; cash plans; and, staffing structure and procurement plans of the sector.

An MPS should be seen as an extension of a BFP, with both documents closely interlinked. While the BFP provides information at the programme level, an MPS is developed and assessed at a Vote level. The aim of an MPS is to provide more detailed information. This is done in two ways – by providing a narrative justification and description of the issues and by allowing delving deeper into sub-programme information at a Vote level ("unlocking" the aggregated data outlined in the BFP). In order to facilitate this, a MPS document structure largely follows the logical flow of the BFP structure.

Table 6.7 : Structure of a Ministerial Policy Statement

MPS Section	Section Content
Section 1-Vote Overview	Votes should reflect key G&E issues to be addressed in the financial year; the identified key G&E issues should be supported with data disaggregated by: Sex, Age, Disability and Location. Implications of the G&E issues and issues to lives of the citizens should be highlighted.
Section 2- Medium Term Allocations	Indicate allocations for G&E specific actions
Section 3- Performance Indicators and Planned Outputs	Should include G&E sensitive performance indicators and outputs
Section 4- Expenditure Overview	
Section 5 - Vote Narratives	Past performance. MDAs/LGs should present tangible G&E responsive outputs (separately, disaggregated) with regard to the previous year's planned outputs. When presenting budget utilisation, Votes should clearly indicate the specific amounts utilised on outputs that address G&E during the period under review.
Section 6-Off Budget Support	Include any support for G&E specific actions
Section 7-Vote Cross-cutting issues and other Budgetary issues	Include a Gender and Equity Budget Statement (see Unit 5.4 for details)
Section 8-Personnel Information	Present data disaggregated by sex

Source: MFPED

Discuss the key aspects for addressing G&E in MPSs based on the Guidelines. You should review the latest version of a MPS and discuss with the participants which sections correspond to the requirements for addressing G&E.

Key Learning Points – summarise and reiterate the key "take-aways" from the unit.

Methods of Delivery

i. Brain storming
ii. Lecturette
iii. Question-and-answer
iv. Buzz groups

Unit 5.4: G&E Budget Statements (30 minutes)

Unit Plan

i. Rationale of G&E Budget Statements

Explain the need for and importance of the G&E budget statements.

i. Structure and Content of G&E budget Statements

Highlight what comprises the structure of G&E budget statements

Unit Content

This statement shows who pays taxes and how expenditures are addressing the different needs of men women, girls, older persons, Persons with Disabilities, youth and people from disadvantaged locations. In Uganda, the focus is on the expenditure side of the budget. The revenue side of the statement focuses only on institutions that collect revenue for example the Ministry of Finance and Local Governments and programmes which collect Non-Tax Revenue (NTR) for example the Ministry of Internal Affairs, Ministry of Agriculture, Animal Industry and Fisheries, and Ministry of Health. The G&E budget statement also indicates the actual funding allocated to interventions planned for addressing gender and equity concerns.

It is important to note that the G&E budget statements are located in the section addressing cross-cutting issues in the BFP/ MPS format. Thus, the planning officers should ensure that all the members in the MDAs and LGs are fully aware of this requirement as well as its importance in the whole development management process.

5.4.1: Rationale of G&E Statements

Explain the need for and importance of the G&E budget statements

It shows MDAs/LGs commitment in the implementation of the proposed interventions to address G&E concerns. The statements will explicitly state the G&E concerns, interventions to address the concerns, the expected outputs and outcomes, and the corresponding budgetary allocations.

In order to expedite the G&E assessment process conducted by the EOC, it is paramount to introduce the G&E budget statements for all MDAs/LGs. The G&E budget statement will highlight deliberate spending outcomes that should also be reflected in the BFPs/MPSs plans and budgets in a summary form.

5.4.2 Structure and Content of G&E Budget Statements

Highlight what structure of the G&E Budget Statements comprises of.

The structure comprises of the following;
i.   A list of prioritised G&E concerns to be addressed in a Programme
ii.   Prioritised interventions in the Programme/Vote following analysis of causes
iii.   G&E achievements in the previous financial year
iv.   Planned activities with targets
v.   Expected outputs and outcomes
vi.   Performance indicators
vii.   Budget allocation

Methods of Delivery

i.   Brain storming

ii.   Lecturette

iii.   Question-and-answer

iv.   Buzz groups

Key Learning Points

i.   There are several entry points for addressing G&E in the budget process.

ii.   A clear identification of budget priorities on G&E is critical

iii.   BFPs and MPSs are summaries; details of G&E interventions may be reflected in other supporting documents, e.g., annual work plans.

iv.   Addressing G&E in the budget is mandated by law and is subject to assessment and certification.

v.   There is need to go beyond budgeting to monitoring actual service delivery.

Exercise See Annex V (a): How to mainstream G&E in Budgeting in this manual.

Resources

Guidelines for addressing G&E in Budget Framework Papers (BFPs) and Ministerial Policy Statements (MPSs)

Sharp, R. (2003) *Budgeting for Equity: Gender Budget Initiatives within a Framework of Performance Oriented Budgeting.*

ASSESSING BFPs AND MPSs FOR GENDER AND EQUITY COMPLIANCE

Module Description

The module provides a detailed introduction to the process of G&E compliance certification, looking at the rationale behind it and the key institutions involved; familiarising participants with the assessment process and criteria based on the G&E assessment tools for BPFs & MPSs designed by the GEB Task Force. It discusses the outcomes of past assessments and identifies lessons for the future.

Learning Outcomes

At the end of this module the participants should be able to:

i.   Define what gender and equity certification is

ii.   Define Gender and Equity Assessment

iii.   Objectives/rationale of the assessment

iv.   Process of assessment

v.   Explain how the G&E Compliance Certification process contributes to strengthening GEB practices in Uganda

vi.   List the requirements of the Gender and Equity Compliance Assessment

vii.   Appreciate the G&E compliance of BFPs and MPSs using G&E assessment tools

viii.   Identify general strengths and weaknesses in the documents and provide constructive advice which would guide towards improving its practices.

Duration - 4 hours and 45 minutes

Box 7.1: Instructions for the Facilitator

Before the session

Familiarise yourself with the unit contents for this module – it will be your tool throughout the session.

Audience. Define your audience, their level of understanding about the G&E compliance assessment process and requirements, as well as how much they need to know. For EOC assessors, it is important to introduce the assessment tools in detail and discuss their past challenges in conducting G&E compliance assessments. However, groups such as Parliamentarians or the civil society mainly need to understand the rationale of assessment, the key focus areas of the G&E assessment and their roles regarding holding the Government accountable for its G&E compliance.

Materials

-   Participants will require a summary of BFP/MPS assessment scores for the last two financial years;

-   Most recent assessment tools for BFPs/MPSs;

-   Full copies of selected BFPs/MPSs for the practical exercise;

-   Participants may also require the following reference materials: Programme Development Plans; Sub-Programme policies; NDP III.

Module Content and Session Plan

Unit 6.1: Gender and Equity Compliance Certification (165 minutes)

The unit aims to introduce the rationale for the introduction of G&E Compliance Certification and the key actors involved in the process; and the challenges associated with its implementation. It discusses how the process is expected to contribute to achieving G&E sensitive public service delivery in Uganda.

Unit Outline:

6.1.1   Overview and rationale of compliance assessment (Definition, Objectives)

6.1.2   The implications of GEB Assessments

6.1.3   Overview of the past compliance assessments

Unit Plan:

> **Box 7.2: Instructions for the Facilitator**
>
> Begin by establishing the level of knowledge among the participants. Ask the participants to raise their hand if they:
> - Can explain the aim of the G&E compliance assessment and what is being measured;
> - Can tell the implications of a Programme/MDA failing an assessment;
> - Know who the key actors in the process are;
> - Have been/will be involved in undertaking the assessment;
>
> This should give you a good understanding of how much time and attention you should dedicate to explaining the basic rationale of the G&E compliance certification and how much in-depth you should explore the actual assessment process.
>
> Briefly remind participants of the link between this session and the training that they have received so far – in particular, note that unit 5.2 of the previous module is very closely linked as it explained how G&E should be addressed throughout the budget cycle and captured in the documents that are being assessed. Module 6 looks in detail at how Programme/Vote performance is assessed.

Unit Content

6.1.1: Overview (Definition, and rationale, objectives of compliance assessment (60 minutes)

This section presents the basic rationale and purpose of the G&E Compliance Certification – it may be appropriate to skip the first part of the content presented here if participants are well familiar with the process.

The introduction of G&E compliance assessments is an important step towards strengthening G&E responsive budgeting practices in Uganda. It is a strong ex-post tool for ensuring accountability within the GEB process. There are guidelines and practices for undertaking the G&E compliance assessment in consonance with contemporary reforms in budgeting. It is therefore paramount to ensure conceptual clarity and practical skills for assessing BFPs and MPSs for gender and equity compliance. This is an essential component of capacity development for GEB stakeholders. Specifically, for GEB capacity builders, this module will enable them to guide GEB practitioners to

meet the expectations/requirements of gender and equity assessment as mandated by the Public Finance Management Act, 2015. While for the assessors, the module will enhance their ability to effectively conduct the assessment.

Under Article 32(3) of the Constitution of the Republic of Uganda, 1995 (As amended) and the Equal Opportunities Commission Act, 2007, the Government of the Republic of Uganda strengthened its commitment to realise equal opportunities in Planning and budgeting through the Public Finance Management Act, 2015 (Amended) with three provisions on compliance with Gender and Equity Planning and budgeting; i.e. Sections 9 (6) (a) and (b); 13 (11) e (i) and (ii); and 13 (15) g (i) and (ii). Accordingly, on the 6th February 2015, the government commenced the implementation of the provisions on gender and equity responsive budgeting for all MDAs and LGs.

It is now mandatory for all institutions receiving funds from the consolidated fund to specify measures taken and along with funds allocated to equalize opportunities for men, women, persons with disabilities and other marginalised groups. It is upon such confirmation that the Minister responsible for Finance, Planning and Economic Development issues a certificate of compliance in consultation with the Equal Opportunities Commission, upon which Parliament uses as a pre-condition for budget appropriation.

Gender and Equity Certification- What is it?

Gender and Equity Compliance Certification is a process through which Programmes, MDAs and LGs are issued with a Certificate that confirms their compliance with the statutory requirement to incorporate Gender and Equity in their budgeting processes. The Certification is done upon a comprehensive assessment of the budget documents i.e. National BFP, the Vote and Local Government BFPs and the Vote Ministerial Policy statement.

Gender and Equity Assessment – What is it?

Gender and Equity Assessment is a comprehensive review of the annual Budgets & Plans (National Government, Programme, MDAs and LGs) to establish if they meet the minimum standard for compliance with Gender and Equity requirements. The assessment is based on the standard criteria with a minimum score attached for qualification for a Certificate of Gender and Equity compliance. The current minimum score to qualify for Certificate is 50%, as determined by the National GEB Task Force). See details in table 7.1.

Table 7.1: Grading of Performance for Certificate of Compliance with Gender and Equity Requirements

Colour	Interpretation	Performance Level	Verdict
	Very Good Performance	**70%-100%**	**Pass**
	Good Performance	**60%-69%**	**Pass**
	Fair Performance	**50-59%**	**Pass**
	Low Performance	**40-49%**	**Fail**
	Very Poor Performance	**0%-30%**	**Fail**

Source: Equal Opportunities Commission

Rationale of Compliance Assessment

This takes Uganda's G&E agenda forward by institutionalising not only the requirement to comply, but also a specific system of checks and balances. If this process delivers the desired results, Uganda could present a unique case for developing a public sector which effectively redresses imbalances and promotes gender equality and equitable opportunities for all. While the requirement to address gender equity issues is set out for public sector officials in several countries, an official compliance assessment framework is a novelty and could set a new standard regionally and internationally.

Assessment objectives

There are 4 main objectives for the G& E compliance assessments.

i.   To establish the level of compliance with gender and equity requirements of the National and Programme Budget Framework Paper(s).

ii.   To inform the issuance of the gender and equity compliance certificate on compliance of the National Budget Framework Papers.

iii.   To support the oversight role of Parliament of the Republic of Uganda on enforcing compliance to the PFMA (section 78 and 79).

iv.   To make policy recommendations to enhance gender and equity responsive planning and budgeting.

Process of Assessment (Key Players in the Assessment Process)

Briefly mention the key institution responsible for assessment and production of the report.

The PFMA, 2015, operationalises this role of the Equal Opportunities Commission (EOC) in the integration and promotion of Gender and Equity planning and budgeting in all government institutions that draw funds from the consolidated fund. It is therefore the institutional mechanism for implementing gender and equity responsive planning and budgeting. It is responsible for the assessing the Programme Budget Framework papers, Ministerial Policy statement and the National Budget, produce and submit a comprehensive report assessment report as per the Sections 9 (6) (a) and (b) 13 (11) e (i) & (ii) as noted in the Treasury instructions 2017.4.2.1.

The Commission currently employs a multi-sectorial approach to assessment mainly to leverage the capacity gap of low staff by attracting human resources from other MDAs/LGs and CSOs drawn from a range of institutions, including the NPA, MoGLSD, FOWODE, Civil Service College Uganda (CSCU), Public Universities, World Health Organisation (WHO) and the MoFPED, NCD among others. An assessment tool was jointly developed with the National Gender and Equity Budgeting Task Force.

What is assessed? In broad terms, Programme/Sub–Programmes/Votes are assessed on how well their planning and budgeting processes address their Programme's G&E concerns. More specifically, they are assessed on how well they have addressed the gender and equity concerns both affirmative programmes and also those that are mainstreaming. The assessment follows the Guidelines issued with the Budget Call Circular (BCC) and the schedule 11 and 111 of the PFMA 2015. The assessment is also an analysis of what is provided for in the other frameworks such as the NDPIII and the Programme Implementation Action Plans (PIAPS) as well as the National Budget Strategy and objectives with what the institutions have actually planned and budgeted for.

This is a critical point that makes the assessment provide accountability for the commitments at the level of implementation. In order to do this, assessors are required to consult additional materials and meet with Programme/Vote representatives. The other materials include policies, handbooks on NDPIII gender and equity commitments, gender and equity compacts, the BCC among others.

The assessment has a series of processes including: Selection and orientation of the assessment team to refresh them on the gender and equity issues in each programme and also update them on the emerging gender and equity issues. The Update covers the focus of government as stipulated in the budget strategy and its objectives, the resource envelop, the distribution and other gender and equity issues at the assessment level. The assessors are also updated on the assessment criteria and the tools of analysis for coherence of the assessment with the issues. Where necessary, adjustments are made in grading some items to put emphasis where it is needed.

The Commission has an online Gender and Equity Information Management System (GEMIIS) with a module on assessment. It is used in assessment to manage the large volumes of the information for ease of analysis. The assessment information is analysed by the senior team and a report is produced for submission and sharing with the actors.

The Commission evokes its other provisions in the EOC Act section 14, and conducts feedback sessions with key constituents i.e PWDs, women and girls, older persons, youth to share the key equal opportunities that are in the plan/budget and also seek feedback on the performance in specific gender and equity commitments for further programming. The views are then shared with the MDAs/LGs for action.

The Commission also conducts compliance summons to the non-compliant programmes to hold them accountable. These summons have been halted in the past year due to limited funding.

Submission of the BFPS/ Votes MPS to EOC, and dissemination of the Assessment Report

According to the Treasury Instructions 2017, 4.21, the EOC is expected to receive the documents from the Directorate of Budget at the Ministry of Finance, Planning and Economic Development (detailed in box 6.3). The documents are assessed for compliance and a report is submitted for the issuance of a Certificate of Compliance. The Minister responsible for Finance is expected to convene meetings with EOC and specific programmes to discuss the report.

Box 7.3: Treasury Instructions on submitting budget documents to EOC

4.21.1 The Directorate responsible for Budget shall submit BFPs (estimates of national expenditures and narratives) for the year received from each programme to the Equal Opportunities Commission for assessment on compliance to concerns of gender and equity not later than 15th December of every calendar year.

4.21.2 The Directorate responsible for Budget shall submit MPS for the year received from each Vote to the Equal Opportunities Commission for assessment on compliance to concerns of gender and equity not later than 16th February of every calendar year.

4.21.3 The Directorate responsible for Budget shall submit the National Budget for the year to the Equal Opportunities Commission for assessment on compliance to concerns of gender and equity prior to the final approval gender and equity prior to the final approval.

6.1.2: The implications of GEB Assessments for MDAs and LGs (45 minutes)

One of the key points to highlight under this unit stresses that compliance assessment is just a tool – a means towards a goal when G&E is successfully addressed across programme and Vote planning and budgeting – it is not an end in itself. This shall be further discussed under Unit 6.2.

The aim of this affirmative action-type process is to strengthen G&E compliance of Programmes/ MDAs/LGs in their policy and budget planning processes. Following the assessment, the EOC recommends to the Minister responsible for Finance who issues a compliance certificate to the entities that have met the clearly laid down criteria. On certification, the entities are able to proceed and present their budget documents to Parliament for consideration and approval. Programmes and MDAs that fail the G&E assessment are advised to work with the EOC to address the G&E gaps and concerns identified during the assessment process.

It is also important to stress that the compliance assessment could be an iterative process, as long as the time permits – this is also one of the reasons why it is important to submit the BFPs/MPSs in time for review. This iterative process allows the entities move towards effective G&E compliance. In reality, however, the tight timelines of the budget cycle create significant challenges in this regard.

The introduction of the compliance certification has certainly caught the attention of MDAs/LGs as it wields the power to affect their operations (i.e. if their budgets are not presented to the Parliament in time due to lack of G&E certification). In the past few years of implementing the gender and equity planning and budgeting, there was a tendency for MDAs/LGs for comply as an end in itself than as a mechanism for moving towards a G&E responsive public programme management. The aim is to ensure a shift from compliance to results in implementation in order to realise equal opportunities as an integral step to realising the National Objectives. This has been mitigated by the concerted efforts by EOC and other Actors with support from both GoU and development partners. Through awareness creation and capacity building entities now appreciate the logic for gender and equity planning and budgeting.

6.1.3: Overview of the past compliance assessments (60 minutes)

Briefly outline the general results of the BFP/MPS assessments for the previous FY. You should note to the participants that detailed information by Programme/Vote is available in the EOC assessment reports (mostly available for download on the Equal Opportunities Commission (EOC) website).

Trends in Compliance

Since the enactment of PFMA, 2015 the EOC has conducted annual assessments of the BFPs and MPSs. Findings from such assessments have provided ground for designing a capacity enhancement initiative that includes training of Sub-Programmes and MDAs in Gender and Equity Budgeting.

Figure 7.1: National compliance has consistently improved
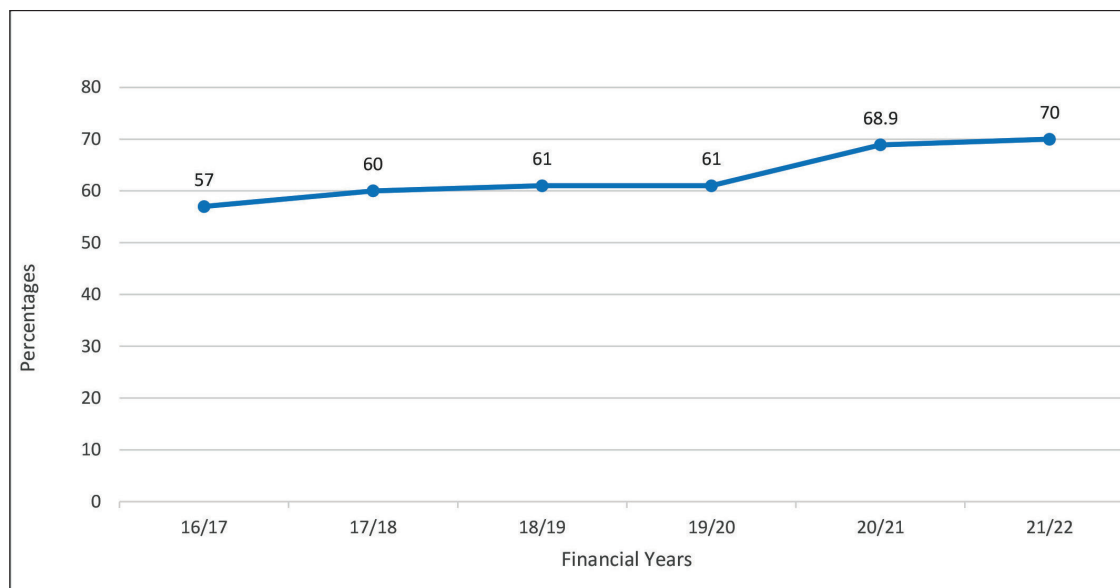
Source: EOC

More analysis can be done on the compliance trends. For example, is Vote compliance also consistently increasing?

Assessment challenges

Discuss key challenges identified during the latest G&E compliance assessment. If participants have been involved in assessing the documents, ask them to share their personal experiences and identify possible solutions.

The assessment challenges reported by EOC include:

- **Inadequate capacity.** Sub-programmes have limited capacity in Gender and Equity budgeting, planning and programming.

- **Non-compliance with the Programme-Based Budgeting by the programme leads-** this has not yet been appreciated.

- **Lack of clarity.** It was very challenging to ascertain the amount of money allocated to outputs that explicitly promote Gender and Equity both in BFPs and MPSs.

- **Delays.** There was delayed submission of Programme BFPs and Vote MPSs. The first Budget Call Circular required Programmes to submit their BFPs by 15th November and the Commission is expected to produce the assessment report by 15th December. This date is usually not adhered to. This is a significant challenge as late submissions hinder the Commission's ability to complete the assessments in time and also support Programmes with Gender and Equity technical challenges.

Recommendations to Programmes/MDAs

Stress that EOC provides detailed recommendations to Programmes/MDAs on how they could improve their performance.

Programmes/MDAs which fail to achieve the pass mark are required to revise their BFPs/MPSs based on these recommendations and further guidance from the EOC. However, the recommendations should also be used by other Programmes/MDAs to further improve their future programming.

The EOC assessment reports on compliance of Programme BFPs/Vote MPSs with G&E requirements are substantive documents, which contain specific recommendations for each Programme/MDA on how they can improve the G&E compliance in their planning and budgeting processes

All Programmes/MDAs are required to review the recommendations made on each of the assessment areas. Programmes/MDAs which fail to achieve the pass mark are required to revise their Budget Framework Papers/Ministerial Policy Statements with the guidance of the recommendations made on each of the performance areas. The Programmes/MDAs that passed the assessment should take note of the Commission's recommendations for future programming.

Programmes/Votes should liaise with the Commission in case more support and or guidance is required. The Commission is dedicated to providing advice on the technical challenges of addressing G&E in BFPs/MPSs.

All Programmes should submit their BFPs in time and adhere to the structure that was provided by MFPED to enable the Commission complete the assessments in time and also use the updated tools.

Evoke the oversight role of Parliament of the Republic of Uganda on Enforcing Compliance to the PFMA (section 78 and 79) on noncompliance –

Enhance the Institutional capacity of the Commission to implement GEB as an important public finance reform measure, with a big pontential to support in the realisation of the national development objectives.

Methods of Delivery
i.   Lecturette
ii. Brainstorming

Unit 6.2: G&E Compliance Assessment Framework

The process of G&E assessment is guided by a clear framework that includes provisions of the Constitution of the Republic of Uganda, 1995 as amended, the Public Finance Management Act, 2015, Treasury instructions 2017 4.21, the Budget Call Circular issued by the Permanent Secretary/Secretary to the Treasury (PS/ST), as well as the assessment guidelines issued by the EOC that are implemented using well thought out tools for assessing G&E compliance of BFPs and MPSs.

The key aim was to further update these documents to fully take into account the shift from Output Oriented Budgeting (OOB) to Programme-Based Budgeting (PBB), as well as to ensure that the assessment criteria is designed in a way that allows to both encourage the Sectors/MDAs to improve their practices in addressing G&E within their planning and budgeting processes, as well as to clarify the assessment process.

6.2.1: The Assessment Criteria for BFPs

Overview of assessment methodology for BFPs. Table 7.2 provides a narrative summary of how G&E compliance of BFPs should be assessed based on the updated assessment tool.

Table 7.2: Overview of Assessment Guide for BFPs as of July 2017[105]

Areas which should address G&E	What is being assessed?
Programme Overview	• The Programme should highlight how its PIAP is aligned to national and policy elements of promotion of gender equality, equity, social inclusion & participation. All elements should be addressed. • There should be at least one programme objective listed here which explicitly addresses G&E; alternatively, / in addition to this, programmes should have all three all-inclusive (implicit) objectives. It is important to note that Programme objectives are normally "fixed" in the PBS system – that is they are predefined during the higher-level policy design processes and cannot be amended during the yearly budgeting process. Thus at this stage they should already be G&E responsive.
Programme Past Performance and Medium Term Plans	• In providing an overview of the Programme past performance, it should provide information on performance against past programme outcomes that are specifically addressing gender inequalities and (separately) inequity (specific outcomes for three measured groups (disaggregated by age, disability and location) during the period under review. • In detailing plans for the medium term, at the outcome level, it should include both gender and equity responsive outcome indicators. Regarding the latter, specific disaggregated outcome indicators should be included addressing age, disability and location (separately).
Programme Medium Term Budget Allocations	• Proposed budgets should incorporate the cost over medium term (for five years) of implementing the G&E responsive outputs. This section is closely linked with PIAPs – assessors should track the link between identified outputs and allocated budgets, making sure that there is consistency in this regard.

6.2.2: The assessment criteria for MPSs – what constitutes a G&E responsive MPS?

Overview of assessment methodology for MPSs. Table 7.3 provides a narrative summary on how G&E of MPSs should be assessed based on the updated assessment tool.

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[105] The Tool is yet to be revised to match the structures of the BFP and MPS that were discussed in Module 5.

Table 7.3: Overview of Assessment Guides for MPSs as of July 2017

Areas which should address G&E	Article I. What is being assessed?
1. Vote Overview	• In providing an overview of Vote planning for the next FY, it should identify (at least one) gender and equity **issues** (separately). • **Data** used to strengthen the situational analysis and direction taken by the Vote in its planning should be disaggregated by sex, age, location and disability. • This section should also highlight the **implications** of identified G&E issues and disaggregated data analysis findings.
2. Vote Past Performance	• In providing an overview of its performance in the previous FY, a Vote should highlight tangible G&E responsive achievements by outlining G&E responsive **delivered outputs** (age, disability, location separately) at sub programme level against the set targets. • Overview of budget utilisation should reflect the **utilisation of specific allocations** to the delivery of G&E responsive outputs (closely linked to the first point).
3. Medium Term Plans	• Votes are required to highlight targeted G&E **interventions for the medium term** (specific interventions should be included that address age, disability and location).
4. Vote planned interventions, outputs and budget allocations for the ensuing year **4.1 Planned Interventions** **4.2 Planned Outputs** **4.3 Expected Outcomes** **4.4 Performance Indicators** **4.5 Vote Budget Allocation for the Ensuing Year**	4.0 This is the key section for addressing G&E in MPSs. In providing an overview of planning and budgeting for the next FY, Votes are required to: 4.1 Highlight targeted G&E **interventions for the ensuing year** (specific interventions for gender and equity, the latter including interventions addressing age, disability and location aspect); 4.2 Highlight the planned G&E responsive **outputs** supporting the planned outcomes (specific interventions for gender and equity, the latter including interventions addressing age, disability and location aspect); 4.3 Highlight the expected G&E **outcomes** supporting the delivery of planned interventions (specific interventions for gender and equity, the latter including interventions addressing age, disability and location aspect); 4.4 Specify priority G&E responsive **output indicators** for the ensuing year (specific interventions for gender and equity, the latter including interventions addressing age, disability and location aspect); 4.5 Specify **budget allocations** by Vote to priority outputs addressing G &E issues (specific interventions for gender and equity, the latter including interventions addressing age, disability and location aspect).

6.2.3: Conducting a Holistic GEB Assessment

This is a generic assessment tool for all Programmes and Votes. To ensure objectivity, transparency and comparability of assessment, the tools focus on specific sections of the documents and awards points based on the number of G&E issues addressed. However, to conduct a comprehensive G&E assessment, it is important to take a more holistic approach, looking beyond the boundaries of the specific BFP and MPS sections, as well as putting a greater emphasis on how G&E is addressed within the sections. Discuss with the participants, what is realistic – how assessors can evaluate:

- Links between budgets and Programme high level policy;
- Coherence between G&E commitments/plans in BFP & MPSs;
- Coherence within the results' chain (between G&E outputs, outcomes and their indicators);
- Coherence between G&E responsive medium term plans and respective budget allocations.

- **Budgets as a tool for implementing policy.** The overall Programme/Vote level planning and budgeting is a tool for implementing programme policies and strategies. It is important to assess to what extent this is achieved based on the information outlined in the budget documents. The link between higher level policy/strategic objectives and medium term plans as outlined in Programme BFPs and Vote-level MPSs should be identifiable.

- **Assess the coherence between BFP and MPS**. It is important to establish a link between a BFP and an MPS. A Programme Budget Framework Paper provides direction in medium term planning and allocation of resources to Votes in the respective programme. An MPS then should be seen as an extension of the BFP, where individual Votes indicate their planning and budget allocations in greater detail. It should be possible to see the link between programmes and programme outcomes listed in the BFP and the same programmes outlined in more detail (with sub-programmes and programme outputs) in the corresponding Ministerial Policy Statements.

- **Assessing G&E throughout the results' chain**. When scoring the BFPs and MPSs, assessors should look beyond the mere listing of G&E responsive outputs, outcomes, and their indicators – they should try to assess whether what has been listed is actually helping to deliver what the Programme/Vote is aiming to achieve – whether they are part of a comprehensive results' chain. For example, when assessing outcome indicators in a Programme BFP, an assessor should question, if the listed indicators are actually contributing to the achievement of the corresponding Programme outcome, or whether they were just included there to receive a higher G&E compliance score.

- **Ensuring the coherence between programmes and allocations.** It is crucial to establish whether G&E responsive budget allocations correspond to actual G&E responsive programme outputs and outcomes listed under medium term planning, thus ensuring that G&E commitments will be implemented.

Challenges in assessing BFPs and MPSs

The experience from past assessments has revealed the following challenges:

i. Programme Budget Framework Papers and Vote-level Ministerial Policy Statements are summative documents thus do not provide full detailed information in regard to programme/Vote performance, prioritisation and budget allocations.

ii. Performance indicators within the BFPs and MPSs are locked to the technical Programme deliverables. Thus they are not assessable in Gender and Equity responsiveness at output and outcome levels. This can create significant challenges for the assessment of certain programmes where G&E implications are not particularly visible at a higher level. It thus becomes particularly important that assessors familiarise themselves with key programme G&E challenges and priorities as outlined in the NDP III, Programme GE Handbooks and PIAPs. Assessors may need to consult Programme/Vote representatives for further clarifications.

iii. The G&E Compliance Assessment period is not provided for in the Budget Cycle within the PFMA, 2015.

iv.   There is a shortage in the Human Resource capacity in the assessment of the 20 Programme BFPs, MPSs, and the Budget documents for Local Governments.

Case study. The core part of this module is the practical exercise in assessing a real-life BFP and MPS. Participants are required to evaluate the documents using the most up to date assessment tools. At each section, they should also aim to look beyond what is being scored and apply a holistic approach to assessing Programme/Vote practices in GEB. The case study based exercise provides an opportunity for participants to test their skills and understanding, discuss their past experiences, identify key challenges that assessors may face and learn from each other. The exercise should be conducted in the format of either individual work or group discussions of full documents, followed by a plenary.

Methods of Delivery
- Lecturette
- Brainstorming
- Simulation Exercise
- Hands-on Demonstration
- Group discussion and plenary presentation

Key Learning Points
i.   Standardised tools and frameworks are used to assess BFPs and MPSs for G&E responsiveness.
ii.   The assessment is mandated by law and applies to all programmes, MDAs and LGs.
iii. Different sections of BFPs and MPSs scored differently; thus G&E should be consistently addressed in all sections.
iv.   Non-compliant MDAs face sanctions from Parliament

Exercise (See Annex VI a: How to assess G&E compliance of Programme/Sub-Programme BFPs and Vote-level MPSs) at the end of this manual.

GENDER AND EQUITY MONITORING, EVALUATION AND LEARNING

Module Description

The module provides an introduction to G&E Monitoring, Evaluation and Learning (MEL). It emphasises the importance of continuous monitoring, evaluation, learning and re-adjustment (feedback loops) within the context of Gender and Equity Budgeting (GEB). It presents key concepts, tools and processes that guide the measuring of gender and equity responsiveness of programme interventions. The core focus of the module is on the design and use of G&E responsive indicators. It provides different types of G&E indicators, explores the differences between quantitative and qualitative indicators, and discusses the challenges of incorporating the G&E dimension to the design of indicators within the framework of Programme Based Budgeting.

Finally, the module stresses the importance of ensuring the collection of G&E disaggregated data as an integral part of continuous monitoring activities and the use of that data to support performance evaluation and learning.

Learning Outcomes

At the end of this module the participants should be able to:

- Explain the importance of M&E to ensure that G&E concerns are addressed in public policy planning and budgeting;
- Apply gender and equity statistics in M&E;
- Formulate robust gender and equity responsive M&E indicators;
- Select appropriate indicators to effectively support performance measurement at all levels;
- Track gender and equity performance of development interventions using appropriate methods;
- Prepare appropriate gender and equity responsive reports.

Duration - 4 Hours 45 minutes (Depending on context)

Box 8.1: Instructions for the Facilitator

Before the session

Audience. Define your audience, in particular, their level of understanding about the public sector M&E requirements in Uganda and the different types of performance indicators. Section 7.1.3 contains examples of key M&E responsibilities by institution – you may find it useful to adapt this information to the profile of your specific audience – use the national policy on Public Sector Monitoring and Evaluation, 2013 for information.

Programme knowledge. Consider whether it would be useful to tailor the enclosed case studies (need to provide case studies) and exercises so that they relate specifically to a particular programme(s). For example, you may wish to select alternative examples for exercise 1 (the examples currently used are the key G&E issues identified in the NDP III, as referenced in the Programme G&E Implementation Handbooks). If you do so, aim to select examples that would allow you to highlight the same session content.

Unit Plan

Unit 7.1   Overview of G&E Monitoring and Evaluation

Unit 7.2   Planning Gender & Equity Responsive M&E

Unit 7.3   Executing Gender and Equity Responsive M&E

Unit 7.4   Gender and Equity Responsive Reporting

Unit Content

Unit 7.1: Overview of G&E Monitoring and Evaluation

Background

It is essential to keep track of activities, outputs and establish outcomes of both gender and equity sensitive development interventions. This helps provide crucial information for adjusting programmes and activities to better achieve gender and equity related outcomes and to know if and when such efforts have been successful. This information in turn should form the basis of periodic planning and budgeting for public service delivery.

While Uganda has had several attempts at strengthening the assessment of public policy impacts through the introduction of poverty monitoring in 1999 and later, the National Integrated Monitoring and Evaluation Strategy (NIMES) 2007/08, the monitoring framework for NDP I&II, National Policy on Public Sector Monitoring and Evaluation 2013 and operationalising the National Policy on Monitoring and Evaluation 2014, clear gaps continue to exist across a range of areas. The routine monitoring of expenditure and results is not well embedded across the public service; the utilisation of data to strengthen performance and accountability is generally weak; regular evaluation of public policies and programmes is limited. This suggests that lessons about which investments are successful and which are not being well utilised and hence policy making is not benefitting from evidence.[106] The documentation and use of monitoring results on the impacts of public investments on addressing G&E issues is even more limited.

Module 5 discussed in detail how Programme-Based Budgeting Framework sets a basis for measuring performance, including the tracking of achievements and lessons in addressing gender and equity issues at all levels. This requires a clear understanding of the formulation of G&E indicators at various levels (input, output, outcome) and within specific sector contexts; skills to undertake monitoring; collection of disaggregated data; analysis, documentation and dissemination; to support performance evaluation and learning.

The unit introduces participants to the rationale behind continuous monitoring, evaluation and learning to strengthen accountability and ensure that G&E mainstreaming within policies and budgets delivers the anticipated results. It will introduce key concepts in M&E, and M&E requirements as set out in the National Policy on Public Sector Monitoring and Evaluation, discuss entry points for G&E Monitoring and Evaluation and stress the importance of continuous learning and re-adjustment (feedback loops) within the context of Gender and Equity Budgeting (GEB).

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[106] National Policy on Public Sector Monitoring and Evaluation, 2013. The Republic of Uganda Office of the Prime Minister.

Box 8.2: Key concepts – Monitoring and Evaluation Within a Public Sector Context

Performance Measurement within a PBB framework includes a strong focus on M&E. Although the term "Monitoring and Evaluation" is most often used in tandem as if it was part of the same concept, in fact they are two distinct sets of organisational activities, which, while closely related, are not identical and have distinct purposes.

Monitoring is a continuous process of systematic data collection to inform managers and key stakeholders on progress in relation to planned inputs, activities and results as well as use of allocated resources.

G&E MONITORING is the systematic collection and analysis of information as a G&E responsive programme/project progresses throughout its lifespan (whether it is one financial year or across the mid-term planning cycle) to inform managers and key stakeholders on progress in relation to planned inputs, activities and results, as well as the use of allocated resources. Indicator targets provide the benchmarks against which progress is monitored. Public sector monitoring takes place at Programme, MDAs and Local Government, levels, to enable managers to rapidly identify problems and make necessary corrections to ensure proper implementation. Information from systematic monitoring serves as a critical input to evaluation. GEB is particularly concerned with continuous monitoring of impact and financial performance of G&E responsive objectives and programmes by collecting data for assessment against performance indicators at output and outcome levels.

Evaluation is an assessment, as systematic and impartial as possible of a policy, programme or project and its contribution to global objectives. It focuses on expected and achieved accomplishments examining the results chain, processes, contextual factors, and causality in order to understand achievements or the lack thereof. It aims at determining the relevance, impact, effectiveness, efficiency and sustainability of interventions and the contributions of the implementing bodies (National Policy on Public Sector Monitoring and Evaluation, 2013).

Evaluation includes ex-ante evaluations, baselines, mid-term, final, and impact evaluations, as well as other types of evaluations such as value-for-money (VFM) audits. Evaluations can be internal or external (to the organisation, programme or project), depending on its objectives.

G&E EVALUATION (within the PBB framework) is the comparison of actual deliverables of a G&E responsive programme against the agreed strategic objectives; and programme outcomes and outputs. It examines what the programme set out to do, what it has accomplished, how it was accomplished and the impact of the programme. Most importantly, an evaluation should provide evidence-based information that is credible, reliable and useful, enabling the timely incorporation of findings, recommendations and lessons into the decision-making processes of the implementing agencies. Evaluation should feed into management and decision making processes, and make an essential contribution to managing for G&E results.

G&E REVIEW is an assessment of performance or progress of a G&E responsive policy or programme periodically or on an ad hoc basis. Unlike evaluations, which assess the results (outcomes and impacts) of initiatives, reviews tend to emphasise operational aspects, and are therefore closely linked to the monitoring function. Reviews may be structured as periodic events at which performance is discussed amongst key stakeholders, such as the annual joint sector reviews for health, education and water. It is important to ensure that these discussions address performance against G&E responsive results.

An Indicator is a quantitative or qualitative factor or variable that provides a simple and reliable means to measure achievement, to reflect the changes connected to an intervention or to help assess the performance of the development actor.

A Quantitative Indicator is a statistical measurement that shows the change in a particular context over a given period time (e.g. adult literacy rates in a country increased from 24% 1970 to 38% 2000). It differs from statistics because an indicator involves a comparison to a norm rather than merely presenting facts. In other words, the key question that indicators aim to answer is: **how will we know achievement when we see it?**

A Gender/Equity Responsive Indicator is therefore a measurement of gender or equity related change over time.

A Qualitative Indicator is a measure of change over time against specific, predetermined criteria without strictly being numerical. For example, the level of participation of women in local governance may be assessed by ranking from poor to excellent.

Programme Outcomes: Changes brought about by public interventions upon individuals, social structures, or physical environment.

Sub-Programme: A disaggregated groupings of interventions within the programme concerned.

Intermediate outcome: An intermediate outcome or intermediate result is a critical outcome or result that must occur in order to reach the higher-level, end outcome/objective.

Outputs: A good or service provided by an MDA. E.g patients' treatment, functional Intensive Care Units (ICUs), irrigation dams, etc.

Activities: Types or categories of work process undertaken in the production and delivery of outputs. E.g nursing, establishing ICUs, and constructing irrigation dams, etc.

Adoption of the Programmatic Budgeting approach provides a strong foundation for performance measurement. Performance measurement in budgeting systems allows an assessment of:

- What policies and programmes work;
- What does not work;
- What are the lessons?

The PFMA, 2015 provides for the need to address G&E throughout the policy and budget process. Consequently, G&E are now mandatory components of the public sector planning and budgeting processes. Thus, G&E is an important dimension of monitoring and evaluation. The practice of Monitoring and Evaluation involves some critical aspects that ought to be internalised by all GEB players as explained below

Unit Outline:

7.1.1   Steps for Monitoring and Evaluation;

7.1.2   Programme logic – M&E of inputs/outputs/outcomes;

7.1.3   The traditional '3Es' dimension and the challenges of measuring equity;

7.1.4   Overview of National M&E Policy - entry points for G&E monitoring and evaluation.

Unit Plan:

Box 8.3: Instructions for the Facilitator

- Begin by establishing the following from participants; the difference between "Monitoring" and "Evaluation";
- Whether they are involved in the monitoring, evaluation, review and reporting processes within their organisations;
- Have read the National Policy on Public Sector Monitoring and Evaluation;
- Have experience in designing a performance indicator;
- Know at which level(s) indicators are required;
- Know what a SMART or CREAM indicator is;
- You may do this by, Q&A, Buzz groups and plenary discussions

This should give you a good understanding of how much time and attention you should dedicate to explaining the national public sector M&E requirements and basic definitions; note that even if participants are not directly involved in certain processes, they may require that understanding for being able to hold the government accountable. However, you may be able to cover certain sections, such as 7.2.3 or 7.2.4 with a more "light touch".

Introduce the background for G&E Monitoring, Evaluation and Learning. At this point, the facilitator should explain to participants the importance of MEL. You should explain that effective Monitoring and Evaluation provides crucial information for adjusting programmes and activities to better achieve gender and equity related outcomes and to know if and when such efforts have been successful. This information in turn should form the basis of periodic planning and budgeting for a better and more equitable public service delivery.

Remind participants that PBB has brought in a strengthened mandate for performance measurement from a G&E perspective. This requires a solid understanding of the M&E frameworks, principles and tools.

Stress that G&E monitoring should now be seen as an integral part of general public sector M&E systems given that the PFMA 2015 mandates all Programmes/MDAs/LGs to address G&E in their policy, planning and budgeting processes.

Briefly introduce the key concepts, highlighting the differences and connections between monitoring, evaluation, and review.

7.1.1: Steps in Monitoring and Evaluation

There are 5 steps in monitoring and evaluation. These will be elaborated in sections 7.2-7.4.

1.   Planning for Monitoring or Evaluation
2.   Execution of Monitoring or Evaluation
3.   Reporting findings of Monitoring or Evaluation
4.   Drawing lessons learnt
5.   Institutional improvement

7.1.2: Programme Logic – M&E of inputs/outputs/outcomes

The central concept in the achievement of impact (results) and the utilisation of monitoring and evaluation information, relates to the logical framework. The **results chain**,[107] diagrammatically represented in Figure 8.1, illustrates how a programme or policy in the public sector leads to the desired result(s) based on a given theoretical sequence of contribution. It depicts a sequence of factors linking inputs to activities, activities to outputs and outputs to outcomes and, ultimately, impacts. It includes the identification of critical **assumptions** underlying the intervention, and other factors in the context of the intervention that might influence its success.

Figure 8.1: Adding equity dimension to the traditional '3Es' framework

Criteria for assessment of value for money (cost effectiveness) of achieving government objectives
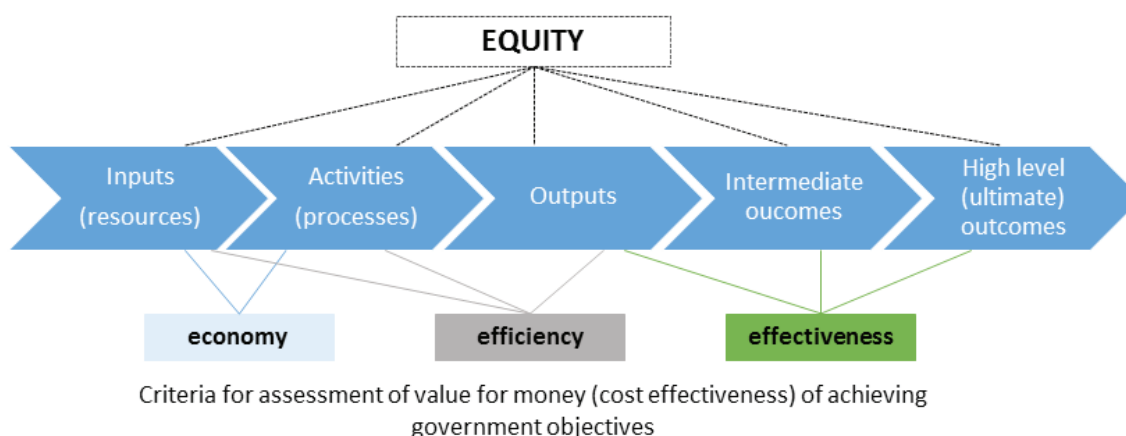
The construction of this set of contributing results, including the identification of the rationale and assumptions at each stage, is sometimes called the *programme logic* (also called the *theory of change* (ToC)). Formulating a *programme logic* for any policy or programme provides the hypothesis upon which assumptions can be tested and evaluated. **A *programme logic* for a G&E responsive programme would therefore outline how the programme is expected to achieve G&E responsive results.**

Key questions to consider during the evaluation of a G&E responsive *programme logic*:

•   What intermediate G&E responsive outcomes is the programme expected to deliver?
•   Is the delivery of these outcomes sufficiently supported by G&E responsive outputs?
•   How does the programme intermediate outcome generate or contribute to the achievement of the programmes' higher level (ultimate) G&E responsive outcome?
•   Is it reasonable to assume the programme will be able to achieve its intended outcomes?

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[107] First introduced in Module 5.

As the achievement of results under PBB is measured at programme level, so each programme should have a clear results' chain – the **key logic reinforcing the coherence between planned inputs, outputs and outcomes.** For a programme to be able to successfully deliver its planned results, there should be a similar coherence of performance indicators at all levels. As the *programme logic* is based on interlinked results at all levels, **an M&E framework for a G&E responsive programme (within the PBB) needs to focus on measuring performance against G&E at all Programme, MDA and Local Government levels.**

Module 5 explained how a Gender and Equity Budget should be seen as a tool for implementing higher level G&E responsive policy objectives. Therefore, an M&E strategy within a PBB framework should have a strong focus on monitoring the link between G&E commitments, national/sector and local government priorities, planning and budgeting across all levels, and policy/budget documents. – The focus should be on the fit and consistency of issues among the NDP, PDPs and PIPs, BFPs and LGDPs.

This is a very important section, which provides the rationale for seeing inputs, outputs and outcomes as part of one system – one programme logic (or a theory of change). It also stresses that the programme logic should be applied at the higher level as well – linking programme objectives and outcomes to sub-programme objectives, and these to national development goals, etc. It has been identified that at the moment there is a lack of coherence between input/output and outcome indicators (the "indicator chain") and a lack of understanding of how to ensure the logical links between programmes and the implementation of sector and national objectives.

Use the core part of figure 7.1 to reintroduce the concept of a "results' chain" (first presented under module 5).

7.1.3: The traditional '3Es' dimension and the challenges of measuring equity

a) For monitoring, traditionally, inputs, outputs and outcomes would be measurable and results assessed against the '3Es'. That is, performance criteria of *the economy* is used to judge inputs; *efficiency* - to judge outputs and *effectiveness* to judge outcomes. The GEB framework within a Ugandan context requires that the fourth dimension of gender and equity should be integrated into the traditional approach. The integration of G and E reinforces the achievement of the 3Es.

What is being measured in PBB? Refer back to figure 7.1. Highlight how this approach omits the measurement of gender and equity, therefore stressing how a fourth dimension of "equity" should be introduced.

The GEB framework within a Ugandan context requires that the fourth dimension of gender and equity should be integrated into the traditional approach. The integration of G and E reinforces the achievement of the 3Es.

External factors that affect outcome measurement. Not all outcomes are under the control of one Programme, MDA or government. For example, in the Human Capital Development Programme, factors such as nutrition or heredity are external to the government activity but can have an impact on the overall outcomes. The PBB framework recognises that outcomes can be affected by external factors.

It is important to note that budgeting most often involves **'trade-offs' between the 'Es'**. For example, a policy maker might be economic in paying teachers low salaries and be efficient in having many children in one classroom, but these strategies will undermine effectiveness in producing well educated children. Similarly, sometimes it may be required to make concessions in respect to some of the other 'Es' to promote greater equity. This can become a particularly pertinent issue where there is a lack of time-use data available measuring unpaid care work.[108] Both economy measures of PBB which focus on measuring monetary costs, not total costs, as well as efficiency measures which often do not take into account the quality of care work, can be misleading and negatively affect the G&E dimension in PBB planning, implementation and monitoring

b) For evaluation, the Organisation for Economic Co-operation and Development's Development Assistance Committee (OECD DAC) Network on Development Evaluation (EvalNet) has defined six evaluation criteria – **relevance, coherence, effectiveness, efficiency, impact and sustainability** – and two principles for their use.

<u>Relevance</u> The extent to which the aid activity is suited to the priorities and policies of the target group, recipient and donor. In evaluating the relevance of a programme or a project, it is useful to consider the following questions: To what extent are the objectives of the programme still valid? Are the activities and outputs of the programme consistent with the overall goal and the attainment of its objectives? Are the activities and outputs of the programme consistent with the intended impacts and effects?

<u>Coherence</u> requires **the recognition that policy areas beyond development may impact an evaluation**. In theory, this gives evaluators greater liberty to explore areas beyond the intervention's immediate influence.

<u>Effectiveness</u> measures the extent to which an aid activity attains its objectives. In evaluating the effectiveness of a programme or a project, it is useful to consider the following questions: To what extent were the objectives achieved/are likely to be achieved? What were the major factors influencing the achievement or non-achievement of the objectives?

<u>Efficiency</u> measures the outputs -- qualitative and quantitative -- in relation to the inputs. It is an economic term which signifies that the aid uses the least costly resources possible in order to achieve the desired results. This generally requires comparing alternative approaches to achieving the same outputs, to see whether the most efficient process has been adopted. When evaluating the efficiency of a programme or a project, it is useful to consider the following questions: Were activities cost-efficient? Were objectives achieved on time? Was the programme or project implemented in the most efficient way compared to alternatives?

<u>Impact:</u> The positive and negative changes produced by a development intervention, directly or indirectly, intended or unintended. This involves the main impact and effects resulting from the activity on the local social, economic, environmental and other development indicators. The examination should be concerned with both intended and unintended results and must also include the positive and negative impact of external factors, such as changes in terms of trade and financial conditions. When evaluating the impact of a programme or a project, it is useful to consider the following questions: What has happened as a result of the programme or project? What real difference has the activity made to the beneficiaries? How many people have been affected?

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[108] The concept of time-use data is further explored in Module 3.

Sustainability is concerned with measuring whether the benefits of an activity are likely to continue after donor funding has been withdrawn. Projects need to be environmentally as well as financially sustainable. When evaluating the sustainability of a programme or a project, it is useful to consider the following questions: To what extent did the benefits of a programme or project continue after donor funding ceased? What were the major factors which influenced the achievement or non-achievement of sustainability of the programme or project?

7.1.4: Overview of National M&E Policy - entry points for G&E Monitoring and Evaluation

In this section, introduce the National Policy on Public Sector Monitoring and Evaluation, highlighting its key requirements, roles and responsibilities. Stress that G&E Monitoring and Evaluation should be an integral part of the general M&E systems and processes, even if not explicitly mentioned in the policy.

This section aims to discuss how the policy specifically shape the institutions where participants are coming from. Therefore, you should encourage participants to share their experiences of M&E requirements, systems and processes in their organisations: consider questions below;

- Are they directly involved in policy/budget monitoring and evaluation?
- What are the M&E policies and systems in place? How do they work in practice?
- Is performance information used in further policy/budget planning?
- What challenges have they encountered in this regard?

The National Policy on Public Sector Monitoring and Evaluation (2013)[109] aims to embed Monitoring and Evaluation in the management practice of MDAs and LGs and ensure that they are put into practice.

The policy requires all Programmes to develop high quality plans and budgets, with clear results frameworks, defining inputs, outputs and expected outcomes; and detailing assumptions and the theories of change upon which the logic is based. It also stresses the importance to ensure crucial hierarchical links upwards to the National Development Plans (NDP) and down from the Programme Investment Action Plans through the Budget Framework Paper, Ministerial Policy Statement to Local Government District Development Plans and Budget Framework Papers. Each Programme and LG is required to develop operational monitoring and statistics' functions, conduct periodic reviews and evaluations. The policy also includes provisions for funding M&E activities at all levels.

While G&E monitoring is not explicitly mentioned in the National M&E Policy, the requirement to ensure that policies and budgets are G&E responsive implies that G&E monitoring and evaluation needs to be incorporated throughout general M&E systems and processes. Table 8.1 illustrates entry points for ensuring that G and E is examined during the different types of performance reviews.

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[109] National Policy on Public Sector Monitoring and Evaluation, 2013. The Republic of Uganda Office of the Prime Minister.

Table 8.1: Types of Key Performance Reviews

Type of Review	Responsible Agency	Include details of each document on the following
Quarterly M&E reports	MDAs & LGs	What are the key G&E issues captured? What are the actions/activities implemented? What are the results achieved? Resources spent Lessons learnt, etc.
Bi-annual internal M&E reports	Programme Working Groups	
Annual reviews	Programme Working Groups, jointly with other stakeholders (such as Development Partners) as appropriate.	
	EOC	
Annual reviews	Cabinet	

To ensure the efficient allocation of roles, each lead Ministry within a Programme will be required to take responsibility for the development, management and oversight of Monitoring and Evaluation activities of the Programme. Table 8.2 outlines the key responsibilities of Programmes/MDAs/LGs in regard to Monitoring and Evaluation of their work.[110]

Table 8.2: Key M&E Responsibilities for Programmes Working Groups

Institution	Key M&E Responsibilities
Programme Working Groups	• Develop and implement a five-year Programme Investment Action Plan (PIAP), containing a result orientated gender and equity responsive monitoring matrix and 5-year evaluation plan; • Produce an annual Budget Framework Paper (BFP) derived from the PIAP; • Establish and maintain a Monitoring and Evaluation function within the PWG secretariat; • Ensure proper coordination and oversight of M&E activities in their Programme; • Hold bi-annual performance reviews to assess progress against targets, and for upwards reporting.
MDAs	• Ensure that all MDA Planning Units assign one or more positions responsible for statistical production, Monitoring and Evaluation; • Plan and budget for monitoring and statistics annually; • Hold quarterly MDA performance review meetings to determine progress towards output targets; • Provide, on a quarterly basis, data and explanatory information on progress against performance indicators to MoFPED and OPM. • Ensure proper coordination and oversight of M&E activities in the MDA, in relation to this policy, related strategies, norms and guidance from OPM and other coordinating institutions.
LGs	• Ensure proper coordination of monitoring activities at District and Lower Local Government (LLG) levels; • Provide timely and quality data on relevant performance indicators to MoLG, MoFPED and line MDAs; • Ensure that all Local Government Planning Units assign one or more positions responsible for statistical production, Monitoring and Evaluation; • Utilise M&E findings to inform programme, policy, and resource allocation decisions.

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[110] More detailed information can be found in the National Policy for Monitoring and Evaluation, section 6. Roles and Responsibilities.

Key Learning Points – Summarise and reiterate the key "take-aways" from the unit.

- The PBB puts a strong emphasis on performance measurement. The key aim is to establish:
  - What policies and programmes work;
  - What does not work;
  - How did actors and beneficiaries feel?
  - What are the lessons?

  This requires a strong Monitoring, Evaluation and Learning system throughout the policy, planning and budgeting cycles.

- G&E monitoring should now be seen as an integral part of general public sector M&E systems given that the PFMA 2015 mandates all Programmes/MDAs/LGs to address G&E in their policy, planning and budgeting processes.

- *Programme Logic* allows for an evaluation of the linkages between programme inputs/outputs/ outcomes and assesses whether they are on track to delivering the **anticipated results.**

- As GEB is a tool for implementing higher level policy objectives, an M&E strategy within a PBB framework should include a strong focus on monitoring the link between national/programme/ LG priorities, planning and budgeting across all levels and policy/budget documents – looking at the fit and consistency of issues among the NDP, PIAPs and SIPs and the BFPs, and LGDPs.

- The GEB Framework within a Ugandan context requires that the fourth dimension of gender and equity should be integrated into the traditional approach. The integration of G&E reinforces the achievement of the 3Es. National Policy on Public Sector Monitoring and Evaluation outlines specific M&E responsibilities for Programmes/MDAs/LGs and other institutions. It stresses the importance of knowledge management and learning, putting a strong emphasis on incorporating M&E data into further policy, planning and budgeting processes.

Unit 7.2: Planning Gender & Equity Responsive M&E

7.2.1:   What is considered during planning for M&E?

There are three major questions to be answered

1.   How will the information be collected? Who will collect it? When will it be obtained?

2.   How will the gathered information be analysed? Who will analyse it? When will the analysis be done?

3.   Who will receive the results? In what format will they be distributed? What decisions are dependent on getting the analysed information?

This entails development of an M&E Planning matrix (table 8.3).

Table 8.3: M&E Planning Matrix

Objectives	Indicators	Sources of Information	Method of Data Collection	Method of Data Analysis	Type of Activity	Frequency	Expected Use	Circulation
Results framework		Who to be contacted	- Tools - Who to collect and when		Periodic one-off etc			Target audience

Source: Guidelines to M&E by CARE (1997)

7.2.2: Gender & Equity Responsive Indicators and the PBB

The unit presents different types of indicators used for the design and evaluation of public programmes and budgets, and discusses how to ensure that they incorporate the gender & equity dimension. It will provide a framework for designing robust indicators and discuss how to select the right indicators that would effectively support the monitoring and evaluation of the programme theory of change.

Unit Outline:

7.2.1.1   What is an indicator?

7.2.1.2   Types of indicators for measuring performance (quantitative vs qualitative; performance indicators at different levels)

Unit Plan:

7.2.2.1: What is an indicator?

Introduce the key concepts of an indicator and a G&E responsive indicator. Stress that while data (and in particular G&E DD) is the basis for the formulation of indicators, indicators need to measure change.

It is important to note that without sufficient data a meaningful analysis is very difficult. For a country to have sex-disaggregated data, all data relating to individuals should be collected, presented and analysed in a G&E disaggregated manner (see Module 3 for further information on G&E DD data collection). G&E DD facilitates the identification of G&E issues in a particular sector. The process of designing solutions to these issues however, requires going one step further – using G&E DD to design G&E responsive indicators.

An Indicator is a quantitative or qualitative factor or variable that provides a simple and reliable means to measure achievement, to reflect the changes connected to an intervention or to help assess the performance of the development actor.[111] An example of a quantitative indicator is: *adult literacy rates in a country increased from 24% in 1970 to 38% in 2000*. On the other hand, an example of a qualitative indicator is: *Percentage of women satisfied with health care services.*

In other words, the key question that indicators aim to answer is: **how will we know achievement when we see it?**

A **gender/equity responsive indicator** is therefore a measurement of gender or equity related change over time.

7.2.2.2: Types of indicators for measuring performance

Explain the difference between quantitative and qualitative indicators, indicating different strengths of each type and how they can complement each other. Outline the core data required for the design of quantitative and qualitative indicators and key sources of information. Note that both of these types of indicators can be used at both output and outcomes levels. It is also important to note that there are instances when proxy indicators are used to assess performance.

All indicators can be defined as either quantitative or qualitative.

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[111] OECD Glossary of Terms in Evaluation and Results Based Management, 2002

Quantitative Indicators: These are usually expressed in a numerical form and are based on gender and equity disaggregated statistical data. They usually refer to the numbers and percentages of different societal groups affected by a particular intervention or activity.

Examples in this case are:

i.   The number of micro-loans dispatched to women entrepreneurs in a given year, and

ii.   The % change in households where the head of household is a woman entrepreneur; etc.

The broader availability of quantitative baseline data means that indicators usually include some element of target setting.

Qualitative indicators on the other hand are narrative and aim at capturing people's experiences, opinions, attitudes and feelings.

Examples in this case include:

i.   Changes in perceptions about domestic violence;

ii.   Experiences of people in remote regions concerning employment opportunities;

iii.   Opinions of youth with regard to the quality of HIV and AIDS services.

Data for such indicators may be collected through qualitative methods such as focus group discussions and in-depth interviews (see p*erformance data collection and analysis methods* below). Generally, baseline data for qualitative indicators is not always readily available, which makes it more difficult to set targets. Where baseline data is not available, or is not easily aggregated into numbers and percentages, it is necessary to resort to general statements of improvement (e.g. significant improvement in the quality of services providing advice on HIV AND AIDS).

Note that some indicators can refer to a change in areas relevant to only one particular group, for example;

i.   Percentage change in reported cases of violence against women;

ii.   Percentage change in maternal mortality;

iii.   Improvement in access to public transport for people with disabilities;

iv.   Improvement in school enrolment of children from ethnic minorities.

Explain that performance indicators are an integral part of a programme/policy design at all levels – inputs/outputs/outcomes. Refer back to the results' chain discussed in the previous unit – explain that at different levels, indicators should measure economy, efficiency and effectiveness and that the measurement of gender and equity should be addressed across all levels.

Performance indicators can also be classified on basis of what they measure. This leads to indicators at; input, output and outcome levels.

i.   **Input level indicators** are quantitative and include; funds, labour, infrastructure and equipment. Indicators at this level normally focus on measuring and managing cost.

ii.   **Output level Indicator**: These are measurements that show what has been done in the process involving activities aimed at achieving desired policy impacts, outcomes, and goals. Output measurement highlights performance indicators that reflect quantity, quality, cost and

timeliness – all of which should be G&E responsive. Furthermore, the quality of outputs can be measured by both quantitative (e.g. accuracy, completeness, accessibility, availability, timeliness, etc.) and qualitative indicators (e.g. customer satisfaction with the services).

iii.   **Outcome level** indicators focus on the extent to which the objectives of the service or policy have been achieved and how well the service delivery meets the needs of the users.

The table 8.4 illustrates examples of G&E responsive indicators at output and outcome levels.

Table 8.4: G&E Responsive Indicators Using Selected Examples

Indicator Classification	Examples
OUTPUT LEVEL	
Quantity - The volume or level of outputs or 'deliverables'	Number of breast cancer screenings by age and locality;
Cost - prices paid for the outputs	Average cost to government of girls' and boys' primary education; Cost of accessing medical facilities by locality.
Timeliness - The time frame for the delivery of outputs *(some consider timeliness as another quality indicator)*	Time taken to obtain land registration by beneficiary; No. of court appeals disposed of within the set time targets by location.
Quality - Tangible and more subjective aspects of outputs that are important to clients and other stakeholders in the delivery of a good or service; important at capturing aspects of paid/ unpaid care works	Percentage of persons with disabilities who believe they have reasonable access to higher and vocational education options. Satisfaction of people living in hard-to-access areas with the social amenities (water, electricity, sewerage).
OUTCOME LEVEL	
Quantity - The extent to which the objectives of the intervention have been achieved	Number of people aged 18-30 who have secured employment in science and technology; Percentage change in physical access to judicial services in all courts of judicature by those categorised as poor and vulnerable users.
Appropriateness – How well the service delivery meets the needs of the users	The proportion of women who suffered from GBV who received adequate counselling. Proportionate increase in the number of citizens satisfied with the quality of service by the Judiciary.

Adopted from Sharp, R. (2003: 58)

Box 8.4: Instructions for the Facilitator

1. Introduce further types of indicators at output and outcome levels as presented in table 29. Ask participants to identify what types of indicators are mostly used in their sectors/institutions to monitor programme performance. Do they sufficiently assess the performance?

2. Introduce **Exercise 1. Designing G&E responsive indicators.** Request participants to select one programme G&E priority and design indicators which measure how this priority is being addressed at input, output and outcome levels. To do this, participants will need to think of potential interventions to address the selected issue. The exercise aims to strengthen participants' ability to distinguish between different levels of indicators and ability to ensure that together they support a strong programme logic

The following template could be used to facilitate the process:

Table 8.5: Selected programme G&E priority

Selected Intervention	
Inputs	G&E Input indicator(s)
Outputs	G&E Output indicator(s)
Outcomes	G&E Outcome indicator(s)

7.2.3: Selecting the Right Performance Indicators

This section aims to emphasise the importance of selecting the right indicators – the right and robust indicators that adhere to the core criteria of being SMART or CREAM. A programme needs to be supported by the right indicators to be able to answer the question of whether it is on track to deliver the results as per its Theory of Change (ToC). Note that indicators can be added or dropped at a later stage based on the ongoing programme monitoring and evaluation.

The previous section highlighted types of indicators for performance measurement at various levels. It is important to note that the list provided is not exhaustive. Selecting the right number and type of indicators is crucial to ensure an effective accountability framework for the delivery of programme results.

There are several key considerations that should guide stakeholders in this process:
- Select several indicators for any one outcome;
- Include indicators that address the interests of all relevant groups;
- Overtime it is acceptable to add new and drop or modify old indicators;
- Indicators should neither be too many nor too few. Only aim to have the minimum number of indicators that adequately answer the performance measurement question
- Combine different types of indicators; in particular, focus on including a mix of quantitative and qualitative indicators, where possible. While quantitative indicators can reveal what has changed, qualitative analyses can reveal the quality of change and help to determine why certain patterns have emerged. Qualitative indicators may also be necessary to effectively measure complex aspects, such as women's empowerment.
- Consult stakeholders and apply participatory approaches while designing indicators. This is necessary to understand what constitutes meaningful change for the people affected. For example, women and men from target groups may measure changes against important cultural or local elements.

How to develop a SMART indicator?

The National Policy for Monitoring and Evaluation requires all Programmes to develop robust performance indicators at all levels. For each considered indicator, one should ask the following questions:
- What are the underlying definitions and concepts?
- What are the measurement methods?
- What are the limitations? (identifying gaps)
- What are the linkages to other indicators?

Qualities of a robust indicator could be defined as follows:

- **Well defined** – with unambiguous definition so that data will be collected;
- **Consistent -** the measure is easy to understand and use;
- **Relevant** to what the organisation is aiming to achieve;
- **Adequate** – must have an output or outcome focus and provide sufficient basis to assess performance; should be responsive to change;
- Able to **avoid perverse incentives** – not encourage unwanted or wasteful behaviour
- **Attributable** – the activity measured must be capable of being influenced by actions which can be attributed to the organisation; and it should be clear where accountability lies;
- **Measurable or monitorable** – allows for independent validation:
  - i. Possible to collect sufficient and timely data for the required analysis;
  - ii. Time-bound – sets data assessment points;
  - iii. Verifiable with clear documentation behind it, so that the processes which produce the measure can be validated.
  - iv. Comparable with either past periods or similar programs elsewhere
- **Economic** - ease of obtaining data accurately at affordable cost.

An easy way to remember the key qualities is to use a CREAM and/or SMART methodology for indicator assessment as illustrated in the figure 8.2.

Figure 8.2: SMART and CREAM methodology for designing performance indicators
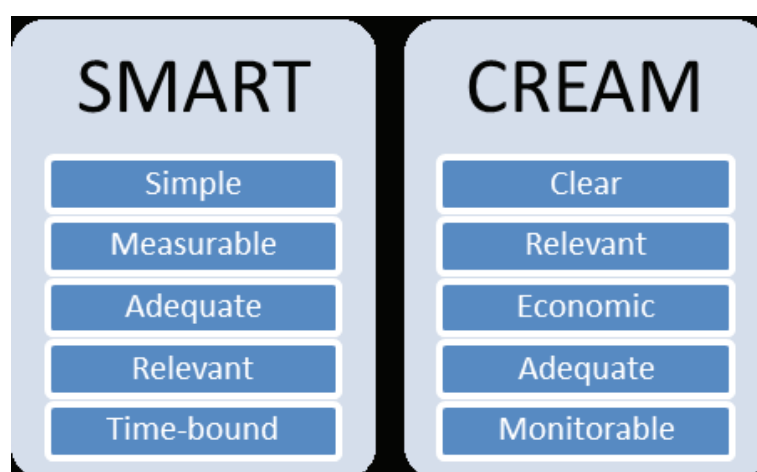
Table 8.6: Checklist for Assessing Proposed Indicators

Is the indicator	
1.	As direct as possible a reflection of the output/ outcome itself?
2.	Precise to ensure objective measurement?
3.	Calling for practical, cost-effective collection of data?
4.	Sensitive to change in the outcome, but relatively unaffected by other changes?
5.	Disaggregated as needed when reporting the outcome?

Box 8.5: Instructions for the Facilitator

Ask participants to share their experiences in selecting indicators for a programme – what key challenges they encountered and how have these been overcome?

Ask participants to identify current activities where they can jointly undertake G&E monitoring and evaluation.

What makes a robust indicator? Introduce the key qualities of a strong indicator that define the considerations during the design process. Referring to figure 8.2, explain the SMART or CREAM methodology for designing a robust performance indicator. You may also refer to the checklist in Table 8.6.

7.2.4: Establishing Baselines and Targets

In this section, explain in more detail the concepts of baselines and targets. Stress the importance of establishing baselines and of setting realistic targets, as this is the information on which their performance will be judged. Ask participants to share their experiences in this regard.

Baselines. Baseline is information that provides data at the beginning of, or just prior to the implementation. A baseline study analyses the situation before an intervention, against which progress can be assessed or comparisons made. It is important to consider the quality of available data and whether data can be procured on a regular and timely basis (source, collection method, who to collect, frequency and cost to collect, difficulty to collect).

Targets are the desired levels of achievement of the indicator a given point in time. It is important to set realistic targets. **Under a PBB, targets are also set for the medium term.**

The main considerations are:

- A clear understanding of the baseline starting point;
- Available resources expected throughout the target period - targets should be feasible given resources available;
- Political concerns;
- Set only one target per indicator (does not have to be a single numerical value, it can be a range);
- Set targets for a specific point in time.

Box 8.6: Instructions for the Facilitator

Explain the importance of collecting the right data to support the performance measurement process. The availability of qualitative data from traditional sources can be particularly challenging. Collection of performance data (in particular qualitative data) needs to be carefully planned during the programme design phases. Introduce key methods for performance data collection and analysis. Cross check with participants whether they have experience in using one of these data collection methods?

Introduce **Exercise 2. Designing SMART** indicators. Participants are required to review the listed indicators against the SMART criteria – identifying key weaknesses and ways for improvement.

Indicators are used to assess performance against baselines and targets, it is important to also analyse the robustness of indicators themselves against the same CREAM/SMART framework that was originally used at the design stage.

Below are several examples of indicators from the Programme Implementation Action Plans (PIAPs). Would you consider them SMART? If not, how can they be improved?

i.   An outcome level indicator in the Human Capital Development Programme - "Child and maternal nutrition enhanced"

ii.   An output level indicator in the Human Capital Development Programme - "Nutritious meals provided at schools"

iii.   An output level indicator in the Human Capital Development Programme - "ECD centres registered"

Table 8.7 provides samples questions for evaluating G&E.

Table 8.7: Programme evaluation checklist through the G&E dimension (please note that this is not an exhaustive list of questions)

1.	Is this programme addressing the G&E issues identified as priority in the NDP III and PIAP?
2.	Does the achievement of outputs contribute to the achievement of G&E responsive outcomes?
3.	Are the output or outcome indicators SMART or CREAM?
4.	Is the selection of indicators adequate?
5.	Do the performance measures relate to the intended beneficiaries?
6.	Are G&E targets at output and outcome level realistically achievable with the allocated resources (budget allocation)?
7.	Do the Value for Money[112] considerations in outputs and outcomes negatively affect the G&E dimension?

Key Learning Points – summarise and reiterate the key "take-aways" from the unit.

Following the gender and equity responsive planning for M&E, the execution has to ensure actual implementation. This will cover data collection and analysis.

7.3.1: Gender and Equity Sensitive Methods of Data Collection

This section presents a list of key methods for collecting Gender and Equity Disaggregated Data (G&E DD) through monitoring activities. This list is not comprehensive, but it offers a broad overview of tools available to policy makers. Some of these tools and approaches are complementary; some are substitutes. Some have broad applicability, while others are quite narrow in their uses. There are several considerations to take into account when selecting appropriate monitoring mechanisms. These include:

*   The intentions of M&E

*   The types of outputs and outcomes that are intended to measure (qualitative vs quantitative);

*   The stakeholders in M&E findings;

*   the speed with which the information is needed;

*   The cost.

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[112] Value for money is **about achieving the optimum combination of whole life costs and quality**. Traditionally VfM was thought of as getting the right quality, in the right quantity, at the right time, from the right supplier at the right price.

The unit discusses how monitoring processes should focus on producing robust G&E disaggregated data, which forms the basis of effective evaluation and learning. It presents several data collection methods, compares and contrasts them in order to facilitate an informed selection of methods by policy makers. It introduces the key steps to data analysis and the use of evidence for informed decision making.

7.3.1.1   Data Collection Methods

7.3.1.2   Data Analysis

Unit Plan:

Explain the importance of ensuring effective G&E disaggregated data collection through the continuous monitoring activities to facilitate evaluation and learning.

The objective of establishing G&E responsive M&E systems is to produce evidence of G&E related performance and results which can inform public policy and ensure that the approach to the use of resources is delivering equitable results. It is therefore important to ensure that programme monitoring activities produce gender & equity disaggregated data and information, thus facilitating performance measurement against the defined G&E responsive indicators (at various levels)

7.3.1.1:   Data Collection Methods

Box 8.7: Instructions for the Facilitator

Ask participants to share their experiences with data collection through monitoring:

Do their programmes collect routine data? Is it G&E disaggregated?

What survey data collection methods have they used? How have they been selected?

A distinction should be made between **routine data collection** and **survey data collection**. Routine data should be incorporated in service provision and collected throughout. It is collected from service providers and tends to be more limited in what it can measure. Nevertheless, it can be an important source of information. It is therefore important to ensure at this stage that the data being collected is G&E disaggregated.

Survey data collection is specifically conducted to gather data for performance measurement of a specific service delivery, programme or policy. Sample value is valid for the entire population provided that the sample of respondents is selected randomly, the sample is large enough, and the sample's characteristics are the same as general populations. In all the tools provided in table 8.8 below, there should be a specific section or integrated sections that **capture G&E results. Carrying out the data collection should be participatory and inclusive.**

Use table 8.8 to introduce the rationale, compare and contrast various data collection methods. **Stress that regardless of the methodology, sectors should ensure that the data being collected is G&E disaggregated and will thus provide a solid basis for G&E M&E.**

Table 8.8 : Most Common Survey Data Collection Methods[113]

Data Collection Method	Examples[114]	Use	Advantages/Disadvantages	How to capture G&E perspectives
Formal surveys	- Household surveys (e.g. UBoS' Uganda National Household Survey) - Core welfare indicators - Questionnaires - Client satisfaction survey - Citizen report cards - Time use	- Providing baseline data against which the performance of the strategy, programme, or project can be compared. - Describing conditions in a particular community or group/comparing them over time/comparing different groups at a given point in time. - Comparing actual conditions with the targets established in a programme or project design. - Providing a key input to a formal evaluation of the impact of a programme or project.	**Advantages:** - Examines relevant issues by involving key players in the design process. - Establishes partnerships and local ownership of projects. - Enhances local learning, management capacity, and skills. - Provides timely, reliable information for management decision-making. **Disadvantages:** - Sometimes regarded as less objective. - Time-consuming if key stakeholders are involved in a meaningful way. - Potential for domination and misuse by some stakeholders to further their interests. - Potentially high costs if there is no master sampling frame for the country. - Many kinds of information are difficult to obtain through formal interviews.	Identify women, men, elderly, persons with disabilities, locations, education levels, access to serves, geographical disadvantages.
Rapid assessment:	- Key informant interviews - Focus group discussions - Community group interviews - Direct observation - Mini surveys	- Providing rapid information for management decision-making, especially at the project or programme level. - Providing qualitative understanding of complex socioeconomic changes, highly interactive social situations, or people's values, motivations, and reactions. - Providing context and interpretation for quantitative data collected by more formal methods.	**Advantages:** - Low to medium cost (depending on the scale of methods adopted). - Can be conducted quickly. - Provides flexibility to explore new ideas. **Disadvantages:** - Findings usually relate to specific communities or localities — thus difficult to generalise from findings. - Less valid, reliable, and credible than formal surveys.	Identify women, men, elderly, persons with disabilities, locations, education levels, access to serves, geographical disadvantages.

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[113] Adapted from The World Bank, 2004. Monitoring and Evaluation: Some Tools, Methods & Approaches.

Data Collection Method	Examples[114]	Use	Advantages/Disadvantages	How to capture G&E perspectives
Participatory methods:	- Stakeholder analysis - Participatory M&E - Participatory rural appraisal - Beneficiary assessment	- Learning about local conditions and people's perspectives and priorities to design more responsive and sustainable interventions. - Identifying problems and trouble-shooting them during implementation. - Evaluating a project, programme, or policy. - Providing knowledge and skills to empower poor people.	**Advantages:** - Provide active involvement in decision-making for those with a stake in a project, programmr, or strategy and generate a sense of ownership in the M&E results and recommendations. - Examines relevant issues by involving key players in the design process. - Establishes partnerships and local ownership of projects. - Enhances local learning, management capacity, and skills. - Provides timely, reliable information for management decision-making. **Disadvantages:** - Sometimes regarded as less objective. - Time-consuming if key stakeholders are involved in a meaningful way. - Potential for domination and misuse by some stakeholders to further their interests.	

The timing for M&E is also critical because gender roles may limit participation of some sexes.

7.3.2: Gender and Equity Sensitive Data Analysis

Ask participants to share their experiences with data analysis – how do they deal with monitoring data? What internal processes do they have in place to ensure that data is being analysed and feeds into programme readjustment, future planning and budgeting. Discuss what the key steps should be.

Data Analysis is the processing and interpreting the data collected so as to make information that will support conclusions and subsequent decision making. It is important to note the critical need for the data analysis process to bring out information that is G&E sensitive as well as its implications for service delivery and development.

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[114] See annex I for more detailed information.

The modern technological era has given birth to several computer-aided operations that support and ease the process of data analysis. These include ENVIVO, EPI INFO, EPI DATA, STATA and SPSS among others. The onus is on every stakeholder to learn how to meaningfully use such the computer applications with an emphasis on Gender disaggregated data as well as Equity disaggregated data.

7.3.2.1: Data Analysis Methods

There are simple statistical methods as well as correlational ones. The simple descriptive methods include:

1. **Percentages** are proportions or fractions of the whole. For example, if in every 10 people, 5 are women, then the population is constituted by 50% of females.

2. **Average** (mean) is a single number taken as representative of a list of numbers, usually the sum of the numbers divided by how many numbers. For example, for 1,2,3,4,5,6 and 10, the average is (1+2+3+4+5+6+10)/7 = 4.42.

3. **Range** is the difference between two extremes. In example number 2, the range is (10-1) = 9.

4. **Ratios** show how much of one thing there is compared to another thing. Using the example under 10 above, the ratio of women: men is 1:1.

The simple methods are good at comparing performance between fe/males.

On the other hand, the correlational entail regression to establish the relationship between variables.

Include an exercise using excel to analyse data

Include an exercise that is comprehensive that includes coming up with indicators, analysing the data, and making meaning out of it.

7.3.3: Evidence-Based G&E Responsive Decision Making

By the end of this section, you should have presented and discussed the key steps to effective evidence-based G&E responsive decision making as outlined in box 7.9. You may choose to start the section by discussing the sequence of key steps or introduce them gradually.

Effective decision making is dependent on a strong system for Monitoring, Evaluation and Learning. Box 8.8 outlines a list of key steps to effective evidence-based decision making.

Emphasise the importance of knowledge management and learning. Introduce the requirements (based on the M&E policy) for information accessibility and use; and learning mechanisms. Encourage participants to share their experiences in this regard:

i.   What processes and systems for M&E data and analysis reporting are they using?

ii.   Are MEL reports made public?

iii.   How is the information sharing between different institutions working in practice? How can it be improved?

Box 8.8: Key Steps to G&E Responsive Decision Making Process[115]

1. Plan properly – define a strong G&E responsive results' chain - know what you are trying to achieve and how you intend to achieve it;

2. Determine key G&E responsive performance indicators for the evaluation/monitoring process (this should be done at output and outcome levels);

3. Select appropriate G&E disaggregated data collection methods;

4. Collect data around the indicators;

5. Develop a structure for your analysis, based on your intuitive understanding of emerging themes and concerns, and where you suspect there have been variations from what you had hoped and/or expected;

6. Go through your G&E disaggregated data, organising it under the themes and concerns;

7. Identify patterns, trends, possible interpretations;

8. Write up your findings and conclusions. Work out possible ways forward (options/recommendations for action);

9. Get consensus on what you should do and a mandate to take action;

10. Knowledge Management (KM) of learning outcomes is very important; ensure that any adjustments to programmes and agreed recommendations for future planning are communicated internally within the Vote/Sub-Programme/Programme, as well as externally with any other relevant actors (e.g. MoFPED; NPA; donors; beneficiaries, etc.);

11. Implement recommendations.

Learning mechanisms.[116] For proper follow up and learning:

- All performance reviews and evaluations need to contain specific, targeted and actionable recommendations;

- All target institutions are required to provide a response to the recommendation(s) within a stipulated timeframe, including any proposed action(s) to address the recommendation(s) and a timeframe for their implementation;

- All institutions are required to maintain a Recommendation Implementation Tracking Plan which should keep track of review and evaluation recommendations, agreed follow-up actions, and status of these actions.

- Institutions which have an oversight responsibility on the implementation of public policy will monitor the implementation of agreed actions utilising the Recommendation Implementation Tracking Plan. MoFPED and OPM will report six-monthly to Cabinet on progress on implementing these actions as part of semi-annual/annual Government performance reports.

Unit 7.4: Gender and Equity Responsive Reporting

Ask the participants to read and explain in plenary the purpose of reporting.

Reporting documents monitoring and evaluation findings that are credible, reliable, useful and communicate accomplishments.

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[115] Adapted from Shapiro, J., Monitoring and Evaluation. World Alliance for Citizen Participation- CIVICUS; South-dale, South Africa.
[116] Based on the National Policy for M&E.

Purpose of reporting

i.   Completes the Monitoring and Evaluation process by documenting work done and lessons learned.

ii.   Provides an opportunity for reflection and learning, generating ideas for program improvement.

iii.   Provides information to monitor and track progress in strengthening program implementations and demonstrates accountability to stakeholders.

iv.   Communicates accomplishments and what the programme has achieved.

Reporting follows a process as illustrated in Figure 8.3.

Figure 8.3: Processes In Reporting
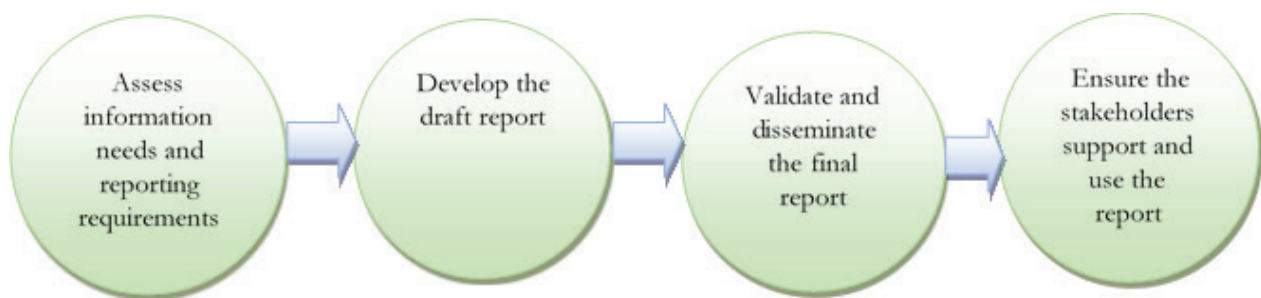
The report can be presented using tables, graphs, pie charts, histogram, polygons and cumulative frequency. In presenting data on G&E, key attention should be focused on disaggregating the data in terms of age, sex, location, etc. for ease of targeting interventions to such areas that would be identified as a gap in the process of analysis.

7.4.1: What Gender and Equity Sensitive Reporting Entails

Gender and equity responsive reporting gives voice and space to issues affecting wo/men, PWDs, and socio-economic groups from all regions. This type of reporting is characterised by use of gender and equity disaggregated data.

Checklist for G&E Responsive Reporting

Whose voice is captured?

* Are wo/men's voices equally sought? Are there voices from children, youths, PWDs etc?
* Does the coverage raise critical questions as to why some groups may have been excluded?

Language

* Does the coverage reflect a holistic and realistic view of wo/men?
* Does the story challenge or reinforce stereotypes?
* Does the story apportion blame? For example, justifying cases of rape with *indecent dressing?*
* Are all subjects treated with dignity? Are the experiences and concerns of certain socio=economic groups belittled?
* Is relevant G&E disaggregated data used?

Pictures Used

Reporters are encouraged to use pictures as these speak a thousand words. The choice of these pictures matters.

•   Are wo/men equally represented?

•   Does the image degrade the dignity of one sex?

Methods of Delivery

i.   Brain storming

ii.   Lecturette

iii.   Question and answer

iv.   Group discussion

v.   Simulation exercises

vi.   Buzz groups

Key Learning Points

i.   The PBB puts a strong emphasis on performance measurement. The key aim is to establish:

     •   What policies and programmes work?

     •   What does not work?

     •   What are the feelings of actors and beneficiaries?

ii.   What are the lessons?

     a.   This requires a strong Monitoring, Evaluation and Learning system throughout the policy, planning and budgeting cycles.

iii.   G&E monitoring should now be seen as an integral part of general public sector M&E systems given that the PFMA 2015 mandates all Sectors/MDAs/LGs to address G&E in their policy, planning and budgeting processes.

iv.   Programme logic allows the evaluation of the linkages between programme inputs/outputs/outcomes and assessment of whether they are on track to deliver the anticipated results.

v.   As GEB is a tool for implementing higher-level policy objectives, an M&E strategy within a PBB framework should include a strong focus on monitoring the link between national/sector/LG priorities, planning and budgeting across all levels and policy/budget documents – looking at the fit and consistency of issues among the NDP, Programme Development Plans (PDPs), Programme Investment Plans (PIPs), BFPs and Local Government Development Plans (LGDPs).

vi.   The GEB framework within a Ugandan context requires that the fourth dimension of gender and equity should be integrated into the traditional approach. The integration of G and E reinforces the achievement of the 3Es. National Policy on Public Sector Monitoring and Evaluation outlines specific M&E responsibilities for Sectors/MDAs/LGs and other institutions. It stresses the importance of knowledge management and learning, putting a strong emphasis on incorporating M&E data into further policy, planning and budgeting processes.

vii.   G&E indicators are necessary for tracking processes and results of interventions to address inequalities.

viii.   Availability of disaggregated data is key for effective M&E of G&E.

Resources

Asian Development Bank (2013) *Tool Kit on Gender Equality Results and Indicators.*

Gorgens, M. and Zall Kusek, J. (2009) *Making Monitoring and Evaluation Systems Work: A Capacity Development Toolkit.* The International Bank for Reconstruction and Development / The World Bank.

Ruzvidzo, T. (2007) Improving Gender Sensitive Data Collection and Quality in Africa: Challenges and Opportunities, presented at the International Expert Workshop: Measuring Gender Equality Taking Stock – Looking Forward, OECD Development Centre, Issy-les-Moulineaux, 24-25 May 2007.

Shapiro, J., *Monitoring and Evaluation*, World Alliance for Citizen Participation- CIVICUS, Southdale, South Africa.

Sharp, R. (2003) *Budgeting for Equity: Gender Budget Initiatives within a Framework of Performance Oriented Budgeting*, UNDF for Women UNIFEM.

UNDP (2015): How to manage Gender- Responsive Evaluation: Evaluation Handbook

UNIFEM (UN Women) (2009) *Introduction to Gender Analysis and Gender Sensitive Indicators*

World Bank (2004) *Monitoring and Evaluation: Some Tools, Methods & Approaches*

9.0

MODULE 8

INTEGRATING GENDER AND EQUITY IN REVENUE GENERATION

Module Description

The module explores the effects that revenue generation measures and policies can have on gender equality and equity within a given society. It discusses key government sources of revenue and encourages participants to identify and articulate gender and equity implications of selected revenue sources. It provides a framework for assessing the impact of revenue generation on different categories of the population and regions, as well as evaluating the level of revenue raised in relation to the needs and demands for public expenditure.

Learning Outcomes

At the end of this module the participants should be able to:

i.   Explain how Gender and Equity biases affect revenue generation;

ii.   Design gender and equity responsive revenue policies;

iii.   Undertake effective G&E revenue assessment and reporting (ex-ante and ex-post).

Duration - 4 hours 45 mins

Box 9.1: Instructions for the Facilitator

Before the session

Familiarise yourself with the unit contents for this module – it will be your tool throughout the session.

Audience. Define your audience, their level of understanding about various types of revenue sources and the rationale for applying G&E analysis of revenue raising measures.

Programme/Sub-Programme knowledge. Consider whether it would be useful to tailor the enclosed case studies and exercises so that they relate specifically to a particular Programme/Sub-Programme and the institutional background of the participants. For example, you may wish to tailor examples on taxation (a range of examples can be found in Essim 2000, and Birchall and Fontana 2015) and/or use more specific examples from the study reviewed under section 8.2.3 (Ssewanyana et al. 2010).

Materials

-       You may select some newspaper articles about taxation and bring copies for participants to look at and consider as case studies for a G&E analysis.

-       Participants with more advanced skills in revenue analysis may be interested to look at the data analysis used in the study by Ssewanyana et al. 2010.

-       Flipcharts

-       Tax policy resources/tax laws

-       LG tax bi-laws

-       Case studies

Module Content and Session Plan

Unit 8.1: An Overview of G&E in Revenue Generation (90 minutes)

The unit will explore the rationale for undertaking G&E analysis of revenue generation measures (both ex-ante and ex-post), the most common G&E bias; the importance of continuous monitoring and reporting.

Unit Outline:

8.1   An Overview of G&E in Revenue Generation

8.2   G&E Analysis of Revenue Generation Measures

8.3   Improving G&E Responsiveness in Revenue Generation

Unit Plan:

Box 9.2: Instructions for the Facilitator

Begin by establishing the levels of knowledge amongst the participants. Ask the participants to raise their hand if they:

- Can explain why it is important to address G&E in revenue generation;

- Can provide examples of revenue generation measures that may have differential effects on different societal groups (can participants differentiate between explicit/implicit G&E bias? Can they provide examples of tax and non-tax revenue sources?);

- Have experience in designing revenue collection policies/have undertaken a G&E analysis of revenue;

- Can identify G&E disaggregated data (G&E DD) sources for revenue analysis.

This should give you a good understanding of how much time and attention you should dedicate to explaining the types of revenue collection methods and rationale for G&E analysis of revenue; as well as how much in depth should the presentation on analysis methods.

Briefly remind participants of the link between this session and the training that they have received so far – while expenditure analysis has often received most of attention, it is only one side to GEB – revenue raising is part of budgeting; it can have G&E implications and should therefore be addressed to ensure gender equality and equity in public financial management.

8.1.1: Rationale for G&E analysis of revenue generation measures

It is likely that the majority of training participants will not have encountered a G&E analysis of revenue before. The key aim of the session is to demonstrate that while public spending is clearly linked to addressing economic inequalities, taxation also has a direct distributive effect.

In some recent analyses of tax and local government revenue (discussed in more detail in unit 8.2) have demonstrated that without a G&E analysis, revenue generation can have disproportionate effects on certain social groups, in particular the most vulnerable.

Ask participants to list various revenue sources (you can use **Table 32** for reference).

Discuss the challenges encountered in addressing G&E in revenue collection methods: generally small tax base in developing countries; the effects of decentralisation; political nature of trade-offs between collecting more revenue and ensuring that revenue collection measures are G&E responsive.

Unit Content

Rationale for G&E analysis of revenue generation measures

The majority of gender and equity budgeting initiatives have focused exclusively on public expenditure management. People often think that a budget is a listing of expenditure items only. However, as the focus in developing countries is increasingly shifting towards strengthening their domestic revenue base, the importance of applying G&E analysis at this stage gains particular prominence. Revenue generation/source is an important component of budgeting and thus should be seen as an element of GEB. A comprehensive approach would therefore address combined distributional effects of revenue generation and public expenditure.

While public spending is linked to addressing economic inequalities, revenue generation (taxation in particular) also has a direct occurrence effect. Government's revenue generation measures directly affect both disposable income and relative prices of goods and services; thus they influence a wider range of social and economic decisions that each member of the society makes every day. Another reason why revenue generation should be analysed in relation to expenditures is because many government decisions on expenditures are closely related to revenues - certain revenues are earmarked for certain spending efforts.

In Uganda, there are no legal provisions at the national level for applying G&E dimensions in revenue generation. However, recent analyses of tax and local government revenue (discussed in more detail in Unit 8.2) have demonstrated that without a G&E analysis, revenue generation can have disproportionate effects on certain social groups, in particular the most vulnerable.

Revenue collection measures have the potential to address existing inequalities and inequities. This is clearly visible in the gender dimension of property and asset ownership, particularly in regard to land ownership. In many developing countries, women hold a lower proportion of formal title to assets and property, which is severe in the case of land. Lack of ownership affects women's capacity to earn a livelihood and cope with adverse events (e.g. widowhood).[117] Lowering tax rates for women-owned or jointly-owned real estate might provide incentives to register property in women's names thus having a positive G&E outcome.

Table 9.1: Types of Revenue	
Taxes	Income, expenditure (VAT), wealth, land, tariffs on imports, property taxes, capital gains, etc.
Non-Tax Revenue	Donor funds (loans, grants); user **fees/charges** – e.g. electricity, water, education, health; fees for the granting or issuance of permits or licenses (car licences, trading licences); rents, concessions, and royalties (e.g. royalties from minerals and other natural resources); revenue from asset sales; revenue from state owned enterprises; revenue from investment funds, interest on government bonds, etc.; fines and penalties.

Challenges to G&E analysis of revenue

In some developing country contexts, often only a small proportion of the population pays direct taxes and a very limited number, if any, benefits from services delivered through the tax system. For Uganda to be able to provide adequate and quality public services to its citizens without being overly dependent on aid, fair policy decisions regarding revenue generation from taxation have to be made. In addition, government needs to prioritise the allocation of tax revenue to sectors that will directly improve the well-being of its citizens.[118]

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[117] Joshi, 2016.
[118] Action Aid Uganda, 2013.

The increasing shift towards greater devolution and decentralisation in several developing countries currently also poses certain risks to ensuring that revenue collection policies and systems are G&E-responsive. As the lower levels of government become more self-sufficient, that can often result in lower redistribution between the divisions, sub-counties and municipalities at the sub-national levels and increasing use of user fees (discussed further in section 8.1.4), which can create challenges to ensuring G&E.[119]

Another reason could be that a G&E analysis of revenue is more difficult and often politically more sensitive than expenditure.[120] In terms of political sensitivity, the interests of corporations and wealthy individuals who are arguing for lower taxes can often interfere with attempts to design a G&E responsive revenue policy. In a global world, tax policy affects the response of international as well as local capital to investment opportunities and thus it continues to be of key concern to policy-makers eager to make the country globally competitive. Finding the right balance between these competing priorities can be difficult, but not impossible.

Revenues cover a wide range of instruments such as taxes, user charges and other funds. This module puts a key emphasis on the tax policy. However, other types of revenue generation measures are also discussed.

8.1.2: Explicit/implicit gender and equity bias

Introduce the concepts of explicit/implicit gender and equity bias in revenue collection methods. Ask participants to share examples of both.

Unit Content

8.1.2 Explicit/implicit gender and equity bias

Revenue generation measures can have both explicit and implicit gender biases. This is most evident in tax policy but is also applicable to other types of revenue (discussed in further sections). By definition, explicit G&E bias would be the directly attributable effects of certain revenue generation measures on particular groups of society; while implicit bias would refer to effects that would be an indirect result of the introduction of certain revenue-raising measures.

Explicit forms of gender and equity bias in taxation and other revenue-generation measures refer to specific regulations or provisions in revenue policies that treat men and women, and/or specific groups of society differently. Within tax law, these are more common in direct taxes, in particular personal income tax arrangements, than in other forms of taxation[121] (see section 8.1.3 for more information). User fees are another type of revenue which is prone to explicit G&E bias.

Implicit forms of gender and equity bias relate to provisions in revenue systems that, because of social and economic norms and arrangements, as well as different needs and consumption patterns, have different impacts on various groups of society.

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[119] Budlender, 2000.
[120] Budlender et al., 1998:68, in Budlender, 2000.
[121] Examples can be found in Grown and Valodia, 2010.

8.1.3 Taxation policy - assessing the fairness of taxes through a gender and equity lens

Tax policy can have differential impacts on different categories of the population and regions, reducing gender equality and worsening equity. Outline different types of taxes (**Table 9.2**), introducing the concepts of **direct and indirect taxation** and discussing potential gender and equity bias in each type.

Table 9.2: Types of Taxes

Direct Taxes	Indirect Taxes
Personal income taxes (PAYE), standard income taxes on employees, property tax, capital transfer taxes and social security contributions.	Value Added Tax (VAT), transfer duties, fuel taxes, excise duty

Discuss with participants why the VAT is considered to be a '**regressive**' tax and how can this be mitigated? Ask them to share examples from Ugandan context (note that the study discussed under 8.2.3 analysed the G&E dimension of the VAT in the country).

You may use the case study on import tariffs in Mozambique (**box 9.3**) to highlight the G&E bias in indirect taxation. You may select alternative case studies based on the sectoral and institutional background of the participants.

Box 9.3. Mozambique: Analysing the gender impact of import tariffs[122]

Analysis conducted by One World Action and its partner organisations (funded by DFID) on the gender effects of Economic Partnership Agreements (EPAs) in Africa and the Caribbean (Fontana 2009) highlighted that the liberalisation of import tariffs stipulated by the specific EPA between Mozambique and the European Union (EU) would not favour poor women, as had been claimed by the proponents of the agreement.

The analysis showed that cheaper consumer goods imported from Europe would only benefit wealthy households, while increased imports of intermediate goods (such as irrigation pumps and agro-processing machinery) would be unlikely to benefit small female farmers who would have neither the capital nor the knowledge to invest in the adoption of new technologies. The analysis also stressed that losses in government revenue could be significant, and warned against the risk that social expenditure supporting poor women could be cut as a result.

This kind of analysis should preferably be undertaken before trade agreements are signed to better inform the terms and conditions of such agreements and help in influencing the negotiating process.

Unit Content

8.1.3: Taxation policy - assessing the fairness of taxes through a gender and equity lens

Tax policy in particular, can have major effects on Gender and Equity. Decisions about work, savings, consumption and investment are influenced by taxes. While the main tax policy objective is to raise revenue, it is important to acknowledge that it can have differential impacts on different categories of the population and regions, reducing gender equality and worsening equity – an area that has often been overlooked by policy makers and G&E advocates.

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[122] Fontana, M., 2009, in Birchall and Fontana, 2015.

Depending on the kind of tax regime, the government's direct taxes can be gender and/or equity biased. For example:

Gender Bias: Generally direct taxes such as personal income tax tend to affect men more than women because of their greater presence in the formal labour force, more senior positions and higher incomes. However, they could also have the opposite results - if married couples incur a higher direct tax burden, the secondary worker who is often a female may be discouraged from seeking productive work to avoid the taxes.

There may also be biases in subsidies, deductions or exemptions which may only be allocated to men and not women; or higher earners (discriminating the poor).

Gender bias can also occur when non-labour income (from assets, savings, property or business) or tax expenditures (subsidies, deductions, exemptions or credits) are allocated to the male spouse or not available to a married woman who is the sole earner.

Equity Bias: Consider how the policy on pensions and retirement funds can affect the income of the elderly; how land taxes on land in national parks can affect those living in remote areas disproportionately.

Indirect taxes, such as value-added or consumption taxes may appear to be gender and equity neutral because they are attached to products and services rather than applied to people directly. However, these taxes can have different implications for men or women and vulnerable groups depending on the consumption patterns. For example:

Gender Bias: Women often prefer to spend more on food, nutrition, medical care and education of their children as compared to men. Indirect taxes are often regressive and take a greater proportion of the poorest income than of the rich. In many cases, women are the poorest.

Equity Bias: VAT and similar indirect taxes tend to be regressive overall; they tend to have a greater impact on poor people who spend a higher percentage of their income on consumer goods and thus end up paying a larger share of their income on such taxes. Indirect taxes also have a greater impact on women, who are disproportionately represented among the poor and make proportionately higher contributions to household consumption budgets than men.

In many countries, indirect taxes can constitute a larger percentage of total tax revenue than direct taxes. The range of taxes that are built into prices is wide. Taxes on production, distribution and sales are converted into prices in more direct and obvious ways. Employee income taxes are converted into prices by increasing the wages that must be paid to provide sustenance. Corporate income/ profit taxes are converted into prices by increasing the pre-tax income/profit that is required for an acceptable after-tax return. The impact of increased expenditure taxes on women is at least two-fold, costly in terms of women's labour and time; generating extra income through increases in paid labour time or increasing the consumption value of purchased goods by devoting more unpaid labour time to their processing.[123]

The regressive incidence of VAT can be mitigated by exempting basic items on which poor households spend a lot of their income, especially food. However, it is important not to advocate for low or no VAT on goods simply because these are disproportionately consumed by specific gender or certain

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[123] Esim, 2000.

vulnerable groups – a thorough G&E analysis is required before applying any new measures to ensure that they deliver the anticipated results. For example, an analysis of taxation for Uganda asked for a lower tax on a wide range of goods that, it was argued, would go a long way in reducing women's unpaid time burden. But many of the goods identified in the study such as dishwashers, vacuum cleaners and washing machines could only be afforded by well off urban women.[124]

Taxation of the informal economy by local governments and in markets can also have disproportionate effects on vulnerable groups. Market taxes can target women disproportionately, in places where most market trade is carried out by women. This is a particular tendency in low-income areas, where market taxes are the most important source of local government revenue.[125] Similarly, there may be G&E aspects related to rates of presumptive taxes used for taxation of the informal economy sectors, where some sectors are dominated by a particular group. Finally, in some cases, the informal sector may be taxed less than visible business (e.g., market trading) due to difficulties in enforcement. In this case, if either sector is particularly dominated by a specific group, this would have G&E implications.[126]

8.1.4: G&E dimension of non-tax revenue

Unit Plan

Box 9.4: Instructions to the facilitator

In this section, you should explore the G&E dimension of non-tax revenue. You can start by asking participants to share relevant examples. The participants' manual explores the G&E perspective of two types of revenue – user fees and revenue from natural resources – in more detail.

User fees have been increasingly used by governments as an alternative to tax-based financing for a range of public services, especially with an increasing drive towards decentralised management of public finances. However, evidence suggests that the introduction of user fees can result in reductions in equity. Ask participants to share their experiences with applying user fees – have they considered the G&E aspects? How can G&E bias in user fees be addressed? You may use examples from case studies outlined in **Box 8.5.**

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Box 9.5: How to address G&E in user fees – case studies[127]

Burundi: National Health Insurance Card Scheme
Allowing for flexibility in the type and timing of contributions (e.g. cash, in kind or labour): The government-initiated National Health Insurance Card scheme in Burundi did not pay for itself but it fulfilled an important social equity function. As women had limited access to cash and the card eliminated payments at the point of use, it helped women make treatment decisions (especially concerning sick children) without having to consult the men.

Guinea Bissau: Designing a Village Saving Scheme
Reliance on community participation in the design and management of user financing: A national scheme in Guinea Bissau was based on village-level controls of a voluntary levy. It utilised an existing customary mechanism of collective saving, known as the "Abota". This was a communal fund raised by villagers to finance collectively-agreed social events. The Abota Principle was adapted to provide a fund to enable the village health workers to buy the village's annual supply of drugs from the Ministry of Health. Villagers had control over the amount to be contributed, and the responsibility for whether the fund was enough to cover the supply needs.

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[124] Wanyaka et al, 2003, in Birchall and Fontana, 2015.
[125] Joshi, 2016.
[126] Ibid.
[127] Adapted from Esim, 2000.

Revenue from **natural resources** has the potential to bring significant benefits to the population, it is important to ensure that the G&E dimension in the management of natural resource revenue is not overlooked. Discuss the key challenges and opportunities in this regard.

Unit Content

8.1.4: G&E dimension of non-tax revenue

While tax policy has received most of the attention from GEB stakeholders as it has a very strong G&E dimension, other types of public revenue should also be analysed. Table 9.1 presented a list of non-tax revenues. The section below explores the G&E dimension of user fees and revenue from natural resources in more detail.

User fees have been increasingly used by governments as an alternative to tax-based financing for a range of public services. Partly, this has been a result of the increasing drive for fiscal decentralisation in many countries, with local governments expected to rely on own-source revenue for providing services. It is argued that user fees, e.g. trading licenses, bank charges, passport fees, stamp duty, market dues, royalties, court fees and fines, permit fees, etc, increase efficiency, effectiveness and even equity. On the other hand, there is some disturbing evidence of reductions in equity after the introduction of user fees. For example, poor people's utilisation of services may decrease, with resultant negative effects on well-being and health.[128] Evidence also shows that there has been reduced utilisation of health and education by girls where households were expected to pay for them.[129] Even in cases where the poor are exempt from fees, there may be little incentive for providers to apply the exemptions.[130] If user fees are to be applied in resource-poor settings, it is important that they are designed in a way that ensures equitable implementation.

Natural resources: Exploitation of minerals, gas and other natural resources is an increasingly important source of non-tax revenue for many developing countries. While it has the potential to bring significant benefits to the population, it is important to ensure that the G&E dimension in the management of natural resource revenue is not overlooked. Notably, there has traditionally been a push towards greater decentralization of extractive industry-related revenues. As discussed above, this can have G&E implications and therefore should be analysed.[131]

On a positive side, increased revenue from natural resources, if managed appropriately, can bring new opportunities for addressing gender inequality and inequity within a given society. Specific mechanisms should be put in place to ensure that revenue from increased resource exploitation is invested in social and physical infrastructure with emphasis on addressing G&E concerns. The cases of Botswana and Bolivia offer good examples of how countries can successfully use revenue from natural resource extraction to finance their social protection systems, including healthcare programmes and income support for vulnerable populations.[132]

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[128] Budlender and Hewitt, 2003
[129] Joshi, 2016.
[130] Nanda, 2002.
[131] Birchall and Fontana, 2015.
[132] UN Women 2015: chapter 4, in Birchall and Fontana, 2015.

Key Learning Points – summarise and reiterate the key "take-aways" from the unit.

Key learning points from Unit 8.1

i.   To balance the expenditure-oriented analysis of GRB initiatives, there is a need to examine the gender impacts of revenue-raising measures. If designed well, revenue policies can address existing inequalities and inequities.

ii.   Gender and equity bias can be explicit or implicit.

iii.   Tax policy particularly can have differential impacts on different categories of the population and regions, reducing gender equality and worsening equity. This applies to both direct and indirect taxation.

iv.   Taxation of the informal economy, especially in regard to local government and market taxation can also have disproportionate effects on vulnerable groups.

v.   If user fees – another common revenue raising measure, especially at the local level – are to be applied in resource-poor settings, it is important that they are designed in a way that ensures an equitable implementation.

Unit 8.2: G&E Analysis of Revenue Generation Measures (150 minutes)

The unit will look at the practical implementation of G&E analysis of revenue generation and will discuss examples from the Ugandan context.

Unit Outline:

8.2.1   Gender and Equity Tools for Revenue Generation Analysis

8.2.2   GDD&EDD in Revenue Generation

8.2.3   A Brief Overview of Recent Gender Analysis of Tax Policy Reforms in Uganda

Unit Content

Gender and Equity Tools for Revenue Generation and Analysis

To assess the impact of government revenues, a simple G&E analysis can be done, similar to the four-step analysis methodology discussed in Module 3. Analysing the G&E implications of revenue policy means looking at international, national and local taxes, fees and other types of revenue collection measures imposed on individuals, companies' (and other organisations') goods and services.

A four-step approach to analysing G&E-responsiveness of revenue collection:[133]

i.   A description of the situation of different groups of women and men (e.g. rich and poor, people in different geographical areas), and vulnerable groups, in respect of characteristics that influence both the impact of different forms of revenue collection (e.g. employment status, consumption patterns, etc.) and the need for goods and services funded by government revenue;

ii.   A description of revenue collection policies at the national and local levels, and an assessment of differences in how these might affect different citizens;

_____
[133] Adapted from Budlender and Hewitt, 2003.

iii.   A description of the amounts collected and planned to be collected from different types of taxes, fees, etc. in recent years and the current year;

iv.   Estimates of how much of each of the taxes, fees, etc. was/would be paid by the different categories.

The Gender and Equity Disaggregated Tax Incidence Analysis Tool helps analyse the impact of revenue policies in general and taxation in particular on different groups of society. The first step for tax incidence analysis is to calculate how much direct and indirect taxation is paid by different individuals or households. The required data on income and expenditure patterns can be obtained from household surveys and revenue collection agencies, for example URA, and Local Governments. A limitation of the analysis is that it usually assumes equal sharing of income within households, whereas many studies have shown this does not often occur.[134]

There are various ways to measure tax incidence. The most common approach is to analyse the effective tax amount/change experienced by an income group as a percentage of that group's income. Another method used in the study on the tax incidence of recent tax policy changes in Uganda (see section 8.2.3) defined the incidence rate of tax as a tax percentage of consumption expenditure derived at household level (the National Household Survey data is based on expenditure – see section 8.2.2). The higher the incidence, the greater the tax burden on a given household.

The technique includes:

i.   Defining the groups of interest, typically in terms of income/consumption, geographic location, gender, ethnicity, age, socio-economic group, etc;

ii.   Calculating the taxes paid by each household group (ideally, the assessment should be done on an individual basis; however, this level of analysis is often limited by the lack of available disaggregated data).

iii.   Aspects to consider for ensuring G&E-responsive tax policy and administration:

   a.   Distributional effects of the tax system: What kinds of tax reforms are more beneficial to the poor; for women in poor households; for other vulnerable groups? Does the tax system take a larger share of income from lower income (regressive) or higher income quintiles (progressive)?

   b.   The size of the tax base: The base of taxes needs to be large enough to sustain support for key government programmes.

   c.   Tax Rate: A balance between direct and indirect taxation and between taxes based on income, expenditure (consumption and investment) and resource use.

   d.   Tax administration: Tax compliance/avoidance/evasion, legitimacy of tax systems/corruption and impact of taxes; transparency and accessibility and equality of participation in the tax system (further explored in unit 8.3).

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[134] Budlender, Sharp, Allen, 1998.

8.2.2: GDD & EDD in Revenue Generation

Unit Plan

> **Box 9.6: Instructions to the Facilitators**
>
> In this section you should look in more detail at how a G&E analysis of revenue collection mechanisms is undertaken. It is similar to the G&E analysis presented in Module 3. The participants' manual outlines a simple four-step approach to analysing G&E in revenue. At the start, it is important to conduct a situational analysis, establishing a basic level of knowledge of the characteristic of various groups that define the effect of specific revenue collection methods. The availability of GDD & EDD is key for conducting such analysis. Further steps look at the proposed revenue measures, analyse their possible unintended G&E effects, and discuss ways of addressing them.
>
> Depending on the level of knowledge and analytical skills of the participants, you may also choose to introduce the Gender and Equity Disaggregated Tax Incidence Analysis Tool.
>
> Finally, going back to the discussion on the G&E bias of taxation in section 8.1.3, you should outline the key areas where G&E should be addressed when designing a tax policy: distributional effects of the tax system; the size of the tax base; tax structure and tax administration.
>
> G&E DD. Stress the importance of disaggregated data for a robust G&E analysis of revenue collection measures. Discuss potential sources of information and stress the importance of ensuring that G&E DD collection and analysis becomes an intrinsic part of the design of new revenue collection measures.

Unit Content

GDD and EDD in revenue generation

Revenue is often more difficult to "allocate" to an individual of a particular group than expenditure. This is partly because most forms of revenue are not individually targeted, and also due to a lack of G&E-disaggregated data. In most cases, the revenue offices collect gender-disaggregated data on individual personal income taxpayers. However, even then it may be challenging to conduct a robust G&E analysis as the data collection systems tend to be based on a unit other than the individual – for example, the family or the household – and if, for example, there is a distinction between how married and unmarried women and men are treated. Most other forms of revenue are not individually-targeted and thus more difficult to analyse from a gender perspective. G&E-disaggregated data on indirect taxes is rarely collected. Therefore, the proportion of total tax revenue paid by women and men is not available either.[135] This is a clear barrier to effective G&E analysis of revenue collection and should be addressed. Robust measures for G&E-disaggregated data collection in revenue systems should be a prerequisite and collected data should be used for both ex-ante and ex-post analysis of different revenue collection measures.

The key sources of disaggregated data in regard to revenue in Uganda can be found in Uganda National Household Surveys data and administrative data from the Uganda Revenue Authority (URA).

Regularly, the Uganda Bureau of Statistics (UBOS) conducts the Uganda National Household Survey (UNHS) which includes information on the household structure and demographic characteristics (sex, age, etc), employment status and salaries/wages for individuals in formal employment; household consumption expenditures (food and non-food), housing conditions etc.

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[135] Esim, 2000

Estimation of key indicators is conducted at the national, rural-urban, regional levels and separately for a defined number of sub-regions, which is useful for equity analysis. Expenditure on health and education is captured at both individual and household levels. However, data is not sufficiently disaggregated on many levels. For example, while consumption expenditure data were collected on an item-by-item basis, on household and per capita levels, this information is not captured by gender of purchaser. The gender dimension is also lacking in the data on income levels.

8.2.3: A Brief Overview of Recent Gender Analysis of Tax Policy Reforms in Uganda

Unit Plan

This section presents a case study on the G&E analysis of recent tax reforms in Uganda. The study was conducted based on the data from the Uganda National Household Survey of 2005/06 (UNHS III) data and administrative data from the Uganda Revenue Authority (URA). The focus included both domestic indirect taxes, including the Value-Added Tax (VAT) and excise duties, and direct taxes, with specific reference to personal income tax (PIT) including Pay-As-You-Earn (PAYE) and the Local Service Tax (LST).

Researchers concluded that policy-makers have not examined the differential impact of these reforms on women and men. You should mention more specific findings which are outlined in the participants' manual.

You should use the case study to highlight the importance of research for informed decision making regarding the design of revenue policies and systems.

Unit Content

A brief overview of recent gender analysis of tax policy reforms in Uganda

Astudy[136] on tax reforms undertaken in Uganda from 1990 assessed how these policies and reforms have been formulated and whether they took the gender dimension into account. The study delivers a wide range of insights on the effects of direct and indirect tax measures on gender equity. It illustrates how research evidence should form the core basis for revenue policy formulation as a means of improving the social welfare and equity in Uganda. However, to ensure alignment with the PFMA 2015, future research should also include the equity dimension.

The focus of analysis and data sources: The study focused on both domestic indirect taxes, including Value-Added Tax (VAT) and excise duties, and direct taxes, with specific reference to Personal Income Tax (PIT) including Pay-As-You-Earn (PAYE) and the Local Service Tax (LST).

The analysis relied on the Uganda National Household Survey of 2005/06 (UNHS III) data and administrative data from the URA. The scope of the study was limited by the lack of disaggregated data (see data limitations of UNHS mentioned in the previous section).[137]

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[136] Ssewanyana et al, 2010.
[137] The reason why this old UNHS is referenced here is because it formed the basis of the analytical study. Participants might want to have a look at the most recent UNHS, in particular while undertaking the exercises.

Key findings:

i.   Researchers conclude that the recent strong government leadership to improve gender equality through expenditures has not been matched by similar reforms in revenue generation and that it is unclear whether the country's policy-makers view taxation as primarily a means of raising revenue or as a redistributive instrument; policy-makers have not examined the differential impact of these reforms on the various categories.

ii.   Uganda's domestic tax revenue sources are still fairly limited, reflecting its limited industrial capacity and large informal sector, and thus the country has chosen to emphasise indirect taxes, which affect the largest resource base. These are difficult to evade, but seem to deter poorer households from purchases of basic items such as paraffin, salt, piped water and so on (the measure applied interferes with the consumption choices).

iii.   Reductions in taxes on goods and services reduce the tax burden on female-headed households significantly more than on male-headed households (e.g, the recent decision to eliminate taxes on salt is gender-responsive; halving the current excise duties on paraffin would benefit female-headed households to a greater extent than it would male-headed households, especially in the lower-income quintiles).

iv.   With regard to direct taxation, the share of pay-as-you-earn (PAYE)(tax from the formal sector) in total government tax revenue has been increasing, but still makes up a relatively small share of total employment. This suggests that the best way of raising tax revenue is through creating new job opportunities in a G&E-responsive way.

v.   Uganda's income tax system has implicit gender biases stemming from vertical and horizontal inequities at the household level. As the share of PAYE taxes in total tax revenue increases, policy-makers need to address these inequalities. This could be done through extending tax exemptions that promote gender equality. In addition, policy-makers should consider indexing income tax brackets to inflation to address the implicit gender biases noted earlier.

Key Learning Points from Unit 8.2

Summarise and reiterate the key "take-aways" from the unit.

i.   Analysing the G&E implications of revenue policy means looking at national and local taxes, fees and other types of revenue collection measures imposed on individuals, companies (and other organisations) and goods and services.

ii.   G&E responsive approach to tax policy and administration should consider distributional effects of the tax system; the size of the tax base; tax structure and tax administration.

iii.   Robust measures for G&E DD collection in revenue systems should be a prerequisite and collected data should be used for both ex-ante and ex-post analysis of different revenue collection measures.

iv.   Evidence shows that the strong recent government leadership to improve gender equality through expenditures has not been matched by similar reforms in revenue generation. Recent tax reforms have failed to take into account the gender and equity element.

Unit 8.3: Improving G&E Responsiveness in Revenue Generation (45 minutes)

Unit Plan

The final unit in the module discusses the G&E dimensions of revenue management systems. While research in this area is limited, some existing studies suggest that different groups engage with revenue systems differently. The unit outlines the key areas for improving G&E responsiveness of revenue administration.

The key aim of the session is to sensitise participants' in identifying how revenue administration systems can have gender and equity bias; to build a **non-threatening relationship and communication** between those paying and those collecting taxes and a system that is free from intimidation and discrimination.

Some vulnerable groups, especially people working in informal sectors, often lack economic literacy, which negatively impacts their ability to understand, engage with and benefit from revenue systems. Ask participants to identify potential solutions to address these concerns.

Unit Content

8.3.1: Improving G&E Responsiveness in Revenue Administration

In addition to revenue collection, it is important to address the G&E dimensions in revenue administration. While substantial research in this area is still lacking, there is some evidence to show that revenue administration systems can have a different effect on different categories of people. To ensure a resilient tax collection and management system, it is important to build a non-threatening relationship and communication between those paying and those collecting taxes. [138]Making taxes G&E responsive also includes the dimension of making taxation understandable to citizens. Studies in this area show that some vulnerable groups, especially people working in informal sectors, often lack economic literacy, which negatively impacts on their ability to understand, engage with and benefit from revenue systems.[139] This also tends to be more prevalent among women, who tend to perceive tax rates and administration as a greater burden than men do, and are less confident in dealing with officials.[140] The lack of knowledge can be attributed both to a lack of formal education and civic education. There is some evidence to show that women are more vulnerable to discrimination, intimidation and extortion within revenue collection processes.[141]

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[138] Carroll, 2011.
[139] Ibid.
[140] Higgins, 2012, in Birchall, J., and Fontana, M., 2015.
[141] Ibid.

> **Box 9.7: Gender and Customs Revenue in East and West Africa[142]**
>
> In West Africa, research has found that women traders are not able to fully benefit from opportunities and efficiencies arising from border management reforms. Reforms made by the Economic Community of West African States (ECOWAS) and the West African Economic and Monetary Union (WAEMU) to liberalise and facilitate trade in the region had only a marginal benefit on women traders because they weren't informed of the changes.
>
> In East Africa, cross-border women traders were still not aware of the East African Community Customs Union one year after it became operational. They were still using illegal (panya) routes to move goods across borders, not realising that there were no taxes on some of their goods.
>
> A study of women cross-border traders in Liberia found that 37 per cent of respondents had experienced sexual based violence at border crossings and 15 per cent had been raped or coerced to have sex in exchange for favours. Poorly advertised taxes and duties at border posts, along with lower literacy levels and understanding of processes, place women traders in a vulnerable position.

Improving the G&E-responsiveness of revenue administration systems can lead to greater overall transparency and accountability**;** there could be a real shift in attitudes toward the entire process. The key actors that should play a role in this process are the government, tax officials, and civil society.[143]

8.3.2: Gender Equality in Tax Administration

There is little research and data available to illustrate the common structures of revenue administration institutional structures; however, evidence from observation suggests that gender inequality is quite prevalent, in particular within more senior positions[144] (the equity dimension required further research). The possible implications of increased gender equality and equity in revenue administration should be considered from two dimensions. Firstly, it should be considered whether a more equal and equitable structure of staff would lead to improved revenue management. Some studies have argued, for example, that employing more women in positions which have direct face-to-face contact with the taxpayers may reduce the levels of corruption in revenue collection.[145] Secondly, it is important to consider whether it would be beneficial to improve access to the revenue systems for vulnerable groups which may have to be more prone to intimidation or harassment from revenue collectors.

Key steps towards improving G&E-responsiveness in revenue administration:
i.   Increased public education and awareness-raising on revenue systems;
ii.   Increased transparency and accountability within revenue collection systems – strengthened public communication on how tax was collected and from whom, and on how the money is spent;
iii.   G&E-responsiveness capacity building for revenue officials; a more customer-service-oriented staff;
iv.   Sustained political commitment to revenue collection and mobilization reforms.

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[142] Higgins, 2012:10, in Birchall, J., and Fontana, M., 2015
[143] Carroll, 2011.
[144] Joshi, 2016.
[145] Ibid.

Resources

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Exercise (See Annex V f: How to address G&E in revenue generation)

10.0 MODULE 9 — KNOWLEDGE MANAGEMENT, ADVOCACY AND LOBBYING

Module Description

This module equips participants with knowledge and skills for building and communicating the importance of gender and equity budgeting in Uganda. The module exposes participants to knowledge management and strategies for effective advocacy and lobbying for G&E. It emphasises on the need to carefully plan for knowledge management, lobbying and advocacy strategies and to share best practices. It provides a framework for planning, implementing and monitoring G&E advocacy activities based on the budget cycle and stresses the link between strong evidence/research and advocacy of GEB. Finally, the module focuses on developing participants' skills in research, communication, advocacy, lobbying/negotiation and partnership building to strengthen their capacity for influencing the key actors within the GEB process and holding them accountable.

Learning Outcomes

At the end of this module the participants should be able to:

i. Undertake, source and use research and evidence for GEB advocacy and decision making;

ii. Develop advocacy messages;

iii. Plan and undertake GEB advocacy and lobbying (at all levels) at key decision making points in the budget cycle;

iv. Communicate effectively on GEB with key stakeholders;

v. Build partnerships and networks with various stakeholders;

vi. Create, share and use institutional knowledge and information on G&E.

Duration - 4 hours 45 minutes

> **Box 10.1: Instructions for the Trainer**
>
> **Before the session**
>
> Familiarise yourself with the unit content – it will be your tool throughout the session. It's also important to differentiate between Central and Local Government budget cycles.
>
> **Audience.** Define your audience, their level of understanding about advocacy/lobbying, as well as their potential roles in this regard.
>
> **Programme/Sub-Programme knowledge**. Consider whether it would be useful to tailor the enclosed case studies and exercises so that they relate specifically to a particular Programme/Sub-Programme(s). The case studies and examples should be G&E Responsive and relevant to the Programme/Sub-Programme.
>
> **Materials**
>
> - Develop relevant advocacy materials,
> - Reference can be made from the existing advocacy material from CSOs and MDAs; The Gender Eye Magazine; Hygiene and Menstrual Management, Gender Unit; MOES.

Module Content and Session Plan

Unit 9.1: Knowledge Management (45 minutes)

Knowledge Management is important in driving achievement in organisational objectives including G&E. It helps improve performance, a competitive advantage, innovation, information sharing, lessons learned and continuous improvement of the organisation.

The unit will define the concept of Knowledge Management (KM) and discuss its importance for effective GEB processes. It will also outline the importance of research as a powerful tool for policy advocacy. The unit will develop participants' skills in finding and using research and evidence to inform their planning and budgeting processes.

Unit Plan:

Box 10.2. Instructions to the facilitator

Begin by establishing the level of knowledge among the participants. Ask the participants to raise their hand if they:
- Have ever had of the concept Knowledge Management
- Have ever practiced Knowledge Management

This should give you a good understanding of how much time and attention you should dedicate to explaining the basic definitions and structures of KM.

Briefly remind participants of the link between this session and the training that they have received so far in GEB.

Unit Outline:

9.1.1 Conceptualising Knowledge Management

i.   Dimensions of Knowledge Management e.g Dialogue, linking explicit knowledge, learning by doing and team building, socialisation, externalisation e.t.c
ii.   KM strategies and instruments e.g websites, publications, media etc
iii.   GEB Research
- Research needs
- Information sources
- Methodology (how) for information collection
- Communication

Unit Content

Conceptualising Knowledge Management

Knowledge is a familiarity, awareness or understanding of someone or something. Examples of knowledge include facts, information, description of skills. It is acquired through experience or education by perceiving, discovering or learning. Knowledge Management, therefore, is about getting and maintaining the right knowledge to the right persons at the right time. Knowledge Management is important in driving the achievement of institutions' objectives including G&E advancement. It helps improve performance, competitive advantage, innovation, information sharing, lessons learned and continuous improvement of the institution. Knowledge Management takes two dimensions namely, tacit and explicit. Tacit knowledge refers to internalised knowledge held by an individual

thus individual ability. Explicit knowledge, on the other hand, is the knowledge individuals hold consciously and can be easily communicated to others, thus institutional ability. It is important that MDAs, LGs and other stakeholders strategically tap into organisational GEB products for improved performance in planning, budgeting and service delivery.

Knowledge Management involves the creation or capture, storage and sharing of knowledge and information through various media which include print, electronic and oral. Whereas there are various products on G&E, it has been observed that MDAs and LGs have limited access and utilisation of such important products that would otherwise meaningfully support the planning and budgeting process. This has led to the unfortunate situation with budgets and plans that are not G&E-responsive. It is important therefore that MDAs and LGs design, implement and maintain GEB Knowledge Management systems to ensure G&E-responsive service delivery.

Key Learning Points

i.   Evidence-based GEB Advocacy

ii.   Knowledge Management

iii.   Sources of GEB information

Summarise and reiterate the key "take-aways" from the unit.

9.1.2: Approaches to Knowledge Management

Unit Plan

i.   **Take participants through the following approaches to Knowledge Management**

     a)   Mechanistic Approach

     b)   Behaviour and Culture-Oriented Approach

     c)   System-Oriented Approach

Unit Content

Approaches to Knowledge Management

Mechanistic Approach
It concentrates on the information and technical side of Knowledge Management. Its main elements are:

i.   Efforts to improve the quality of information processing – using network technologies in problem solving;

ii.   Transferring documentary systems on an information basis. According to this technocratic approach, support systems from external sources can be applied easily;

iii.   Adopting ability is of a relatively high level. However, modernisation, based on technical changes, does not always provide a higher level or wider share of knowledge than before.

Behaviour and Culture-Oriented Approach
It is the learning processes that are at the centre of thinking. The main aim is to increase innovation and creativity including the extension of explicit knowledge and transformation of experiences.

The key elements of this approach are:

i.   Cultural changes are accompanied by efforts to innovate knowledge, the conflicts of which the organisation should be prepared for.

ii.   Traditional knowledge bases are no longer the sources of improving effectiveness. Integrating new knowledge requires a change of behaviour of co-operators.

iii.   Managers should force the fast distribution of knowledge within the organisation.

iv.   The effects of cultural changes are hard to appraise, although they can be perceived through company development.

System-Oriented Approach

It concentrates on the problem-solving process hidden behind the compulsions of changes and knowledge reception. This approach connects the tasks of knowledge renewal to products/services and technological systems.

Emphasised fields of examination are:

i.   Highlighting the solutions tied to the explicit knowledge of problem-solving;

ii.   Promoting complex task solutions;

iii.   Technical changes cause the employees' knowledge to be altered. The main tasks of knowledge management can be designated with the implementation of changes;

iv.   This approach includes realistic access to the questions of Knowledge Management.

Unit 9.2: Advocacy and Lobbying (60 minutes)

This unit provides an introduction to advocacy and lobbying for GEB. It defines the key concepts and provides examples of advocacy and lobbying.

Unit Plan:

What is advocacy and lobbying?

i.   Ask participants what they do understand by advocacy and lobbying.

ii.   Define advocacy and lobbying.

iii.   Give examples of advocacy and lobbying.

Unit Outline

9.2.1 Introduction to Advocacy and Lobbying

i.   What is advocacy and lobbying?

- Understanding advocacy and lobbying (definitions, types, criteria, tips, why);
- Quality of a good Lobbyist and Advocate
- Strategies for effective advocacy

Unit Content

Introduction to Advocacy and Lobbying

Advocacy is a set of actions targeted to create support for a policy or proposal. Common advocacy methods are often used to enforce changes by making demands. Most of the time, these methods are primarily used to send out information to get a specific message across or to mobilise people to draw the attention of a particular decision-maker. Examples of common advocacy/advocacy campaigns include:

i.   Demonstrations

ii.   Petitions

iii.   Press releases - press conferences

iv.   Newspaper articles, columns

v.   Media campaigns

vi.   Lawsuits

Lobbying is a specialised form of advocacy. It is a strategic, planned and informal way of influencing decision-makers. Characteristics are: open (two-way) communication, influencing by linking the interests of different stakeholders, creating win-win situations and investing in long-term relationships with decision-makers. Examples of lobbying include:

i.   Personal letters

ii.   Face-to-face meetings with decision-makers (such as legislators in Parliament)

iii.   Informal contacts at receptions (e.g., at Ministry of Foreign Affairs)

iv.   Working visits with decision-makers

v.   Personal exchanges over the telephone (e.g., with contacts at State House, Entebbe)

vi.   Drafting of joint strategies

The overarching objective of any lobbying and advocacy strategy is to influence decision-makers in order to advance and improve conditions of a selected target group (e.g., women, PWDs, persons living with HIV and AIDS, or any marginalised groups). Decision-makers can be politicians and policy-makers as well as other crucial decisive stakeholders, such as international and local companies and NGOs, but also church leaders or tribal leaders. Both advocacy and lobby increase the scope of influence to improve policies and achieve structural change in key areas such as agriculture, health, education or trade.

Methods of Delivery

i.   Brainstorming

ii.   Lecturette

9.2.2 Why advocacy for G&E budgeting

Unit Plan

Why advocacy for G&E budgeting

i.   Provide a rationale for advocacy and lobby.

Unit Content

Non-governmental organisations (NGOs) and human rights defenders around the world are working to advocate for the protection of women, and other marginalised groups discriminated against, in planning and budgeting processes and other decision-making spheres because of their sex, age, location, physical abilities etc. Any form of discrimination is a violation of fundamental human rights, liberties, and security of persons.[146] Lobbying and advocacy is one of the ways for eliminating violations and defending such fundamental rights.

Methods of Delivery

i.   Brainstorming
ii.   Lecturette

9.2.3: Getting the Timing Right: Overview of the Budget Cycle and Key Entry Points for G&E Advocacy and Lobbying

Unit Plan:

i.   Take participants through the budget cycle and key entry points for G&E advocacy and lobbying in the budget cycle and processes covered in Module 5.

Unit Outline

i. Advocacy entry points in the budget process

Unit Content

Just like any other advocacy campaign/activity, the timing for GEB advocacy is crucial. Simply put, to have the best chance of influencing a policy decision, you must try to have your research or analysis ready to feed into the target discussion at the time when decisions are going to be made on the issue, that is, when policy windows are open. Having a deep understanding of the people and processes around a particular policy-making process will effectively guide you in understanding when such windows may open and the best time to make your move. Table 10.1 indicates the entry points for GEB advocacy and lobbying in the budget cycle and process.

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[146] See: the Convention on the Elimination of all forms of Discrimination Against Women, Arts. 1 and 2, (1979); General Recommendation No. 19 (1992); General Comment No. 16 of the Committee on Economic, Cultural and Social Rights (2005)

Table 10.1: Entry points for GEB Advocacy and Lobbying in Budget the Cycle and Process

Budget Cycle Stage	Entry points for Advocacy and Lobbying	What and Who to Lobby/ Engage During Advocacy	Responsible Actors
Budget formulation	Provision of Macro Framework and Resource Envelope by PS/ST	Lobby for tax measures to be G&E sensitive (Tax policy Department, MFPED),	Civil Society, Gender Focal Point Officers
	Draft Budget Strategy Paper Cabinet Retreat on the Budget Strategy/ OPM Retreat on Annual Government Performance Report of the previous year & National Budget Conference	Lobby for the Budget Strategy Paper to include G&E interventions (MFPED, Individual Ministers)	UWOPA MoGLSD Champions
	Discussions with the Presidential Advisory Committee on the Budget Issue of Budget Call Circulars Consultations with Local Governments (LGBFP regional workshops) (MFPED) Programme/Sub-Programme Working Groups Consultations	Inclusion of G&E priorities in National priorities, PCOB Ensure that G&E guidance is included in the BCCs (Budget Directorate) Always Include sessions on GEB (MFPED Budget Directorate) Identification of G&E priorities & allocations of funds (Programme/ Sub-Programme Working Groups, Budget Officers)	
Legislation and Approval	Submission of the National Budget Framework Paper by MFPED to Parliament and its approval Presentation of the Ministerial Policy Statements to Parliament Presentation of the Budget Speech in Parliament	Identification of G&E priorities & allocation of funds (MFPED), Budget Committee of Parliament) Identification of G&E priorities & allocation of funds (MDAs, LGs, Sectoral & Budget Committees of Parliament) Inclusion of G&E Statement in the Budget speech (MFPED)	Civil Society
Execution/ Implementation	Submission of Quarterly performance reports by Votes	Reporting on G&E outputs, results, BMAU	Gender Focal Point Persons, Civil Society
Audit & Evaluation	Submission of ABPR by OPM	Reporting on G&E outputs, results, OPM	

Methods of Delivery

i.   Brainstorming

ii.   Lecturette

9.2.4 The GEB Advocacy Process

Unit Plan

i.   Present the advocacy and lobbying strategies indicated in the 10-STEP approach to the GEB advocacy process.

ii.   Discuss the tips for effective lobbying and advocacy.

iii.   Point out the GEB advocacy risks and mitigation.

Unit Content

The GEB advocacy Process can follow the 10 STEP approach for effective advocacy and lobbying strategies as indicated in table 10.2.

Table 10.2: The 10 STEP Approach for Effective Advocacy and Lobbying Strategies

STEP	Actions
STEP ONE	**Clarify the objectives of your organisation/Programme or Sub-Programme:** What is the mission of the organisation, network or coalition? What are the objectives, and what is the target group?
STEP TWO	Define your target group for whom are you doing this? Also define the interests and perceptions of your target group (beneficiaries).
STEP THREE	**Choose your advocacy and lobbying goal and set objective(s):** Elaborate SMART advocacy and lobbying goals and objectives. Differentiate between the scope of concern and the scope of interest: what do you want to achieve and what can you achieve realistically? Less is more!
STEP FOUR	**Define the decision-makers:** Who do you aim to influence? Who are the decision-makers? What are their positions and interests? What are the various (official) procedures? Which phase in the decision-making process have you arrived at? Is there still room for influencing?
STEP FIVE	**Prepare your organisation, network, coalition for advocacy and lobby:** Which are the methods and techniques that your organization, network or coalition is capable of using? What are their internal procedures? What is the added value of the organisation, network or coalition in relation to the topic?
STEP SIX	**Identify other stakeholders:** What are the potential opportunities and threats? Who are other important stakeholders? Are there other groups that might undermine what you want to achieve? Can you identify other networks with whom you might collaborate?
STEP SEVEN	**Check whether** advocacy and lobby **is the right instrument** Is advocacy and lobby still the most effective option to influence? Or should other methods and instruments be considered?
STEP EIGHT	**Develop an advocacy and lobby action plan:** Define the methods you intend to use and the resources you have at your disposal. Set a clear time table and define responsibilities (Who is doing what and when?). Integrate the indicators for monitoring and evaluation.
STEP NINE	**Implement the advocacy and lobby action plan:** Carry out the advocacy and lobby action plan!
STEP TEN	**Ensure monitoring, evaluation and follow-up of your activities:** Develop a practical monitoring and evaluation system to keep track of the results and impacts of your advocacy and lobby efforts and to allow your strategies to be readjusted according to changes in the internal or external environment.

Figure 10.1: Tips for Effective Advocacy
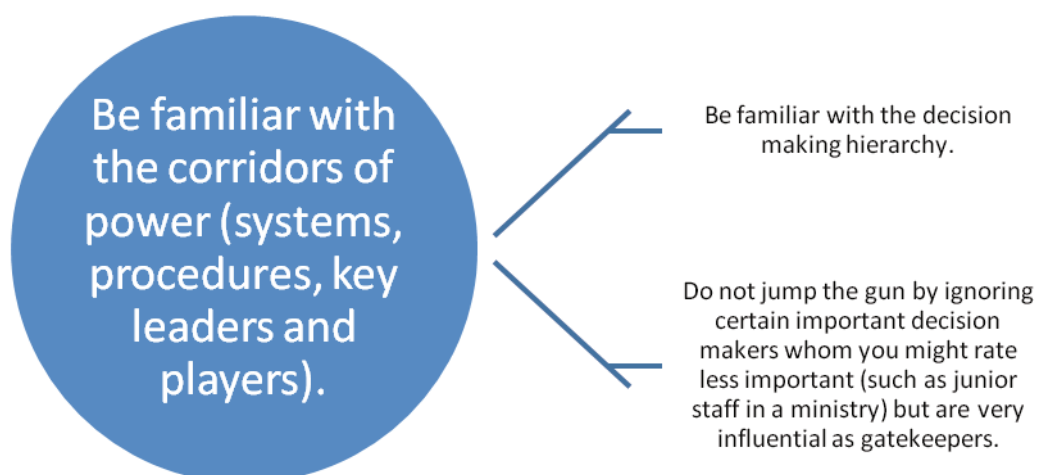
Figure 10.2: Tips for Effective Lobbying
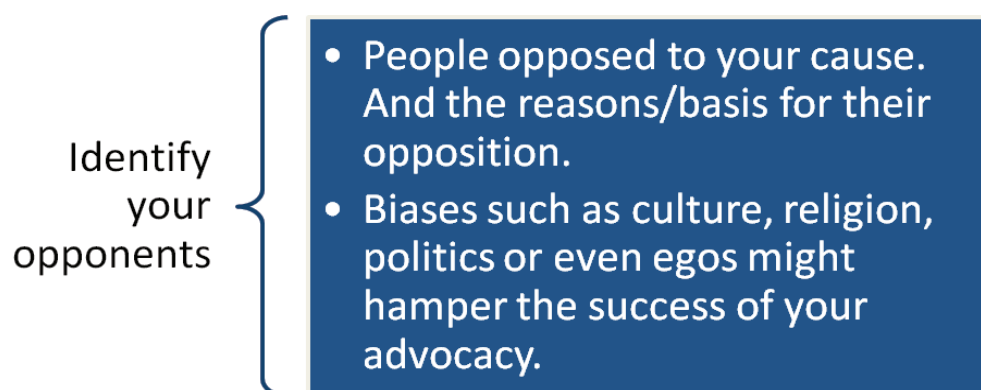
GEB Advocacy Risks and Mitigation

Risks

Advocacy does come with some risks, and it is important to venture into advocacy aware of these. Potential risks might arise, for example, from the choice of advocacy tactics, working with certain partners, use of unreliable evidence, the political environment, and so on. The decision to speak out or not on sensitive/politicised issues may also damage the advocate's reputation and credibility.

Mitigation

Robust planning and analysis are the foundations of risk management in advocacy. It requires in-depth understanding of the evaluation advocacy issue, the political and policy context, and the target audience. Paying close attention to messages and message delivery can lower the risk in politically charged situations.

Good leadership, communication and collaboration are essential to make the careful judgement required to balance all the relevant factors

Methods of Delivery

i.   Brainstorming

ii.   Lecturette

Unit 9.3: Communication Skills

This unit focuses on developing participants' skills in communicating G&E issues. It begins by discussing the importance of tailored communication and goes on to provide specific examples of how G&E messaging can be strengthened to improve GEB outcomes.

Unit Outline

9.3.1   Why focus on communication skills?

9.3.2   Attributes of an effective communicator;

9.3.3   Tools for effective communication;

9.3.4   Barriers to effective communication and how to overcome them.

9.3.5   Designing effective messages and communicating research;

Unit Plan:

> **Box 10.3: Instructions to the facilitator**
>
> Why focus on communication skills?
>
> i.   Ask participants what their understanding of communication is.
>
> ii.   Define communication.
>
> iii.   Discuss the importance of communication skills.
>
> iv.   Point out the relevance of good communication skills in the context of G&E planning and budgeting.

Unit Content

9.3.1: Why focus on Communication Skills?

Communication is simply the act of transferring information from one place to another. It may be verbal (using voice), written (using printed or digital media such as books, magazines, websites or emails), visual (using logos, maps, charts or graphs) or non-verbal (using body language, gestures and tone and pitch of voice). How well this information can be transmitted and received is a measure of how good one's communication skills are. Communication skills are needed to engage appropriately with a wide variety of people whilst maintaining good eye contact, demonstrating a varied vocabulary and tailoring your language to your audience, listening effectively, presenting ideas appropriately, writing clearly and concisely and working well in groups. In the context of G&E planning and budgeting, good communication skills are essential because of discrimination and marginalization which are often taken as "givens" or "natural" by the discriminated and marginalised on the one hand and by the perpetrators of the discrimination and marginalisation on the other hand. Thus, successful implementation of GEB requires good communication skills to engage all stakeholders especially those who may resist, overtly or in subtle ways, the inclusion of the formerly excluded and unfavourably included categories of people or regions in mainstream development.

9.3.2: Attributes of an effective communicator

Unit Plan

i.   **Ask participants what their understanding of communication is.**

ii. **Discuss the four characteristics that effective communicators share as indicated in the Participants' Manual.**

iii. **Present the seven characteristics of effective communication as indicated in the Participants' Manual.**

Unit Content

9.3.2 Attributes of an effective communicator

Ken Davis (2012), a public speaker, points out that effective communicators share four characteristics:[147]

1.   Effective communicators know how to prepare a message with a singular and crystal clear focus.
     i.   If you know where you are going, you can take anyone with you.
     ii. If you aim at nothing, you will hit it every time.

2.   Effective communicators know how to read an audience and can customise their presentation to catch the interest of the audience.
     i.   Until the audience is engaged, communication has not taken place.
     ii. An engaging presentation puts people on the edge of their seats.

3.   Effective communicators are passionate about their subject.
     i.   They pour every part of their being into the presentation.
     ii. If the subject is not worthy of your passion, it should be distributed in a memo.

4.   Effective communicators leave the audience in no doubt about how to benefit from the objective of the talk.
     i.   They call people to action.
     ii. They make it easy to respond.

In addition, Cutlip et al (2006) describe seven characteristics of effective communication.[148] These are illustrated below.

Completeness

To be effective, communication should be complete, i.e. it should include all the information the recipient needs to evaluate its content, solve a problem or make a decision. Complete communication reduces the need for follow-up questions and answers and improves the quality of the overall communication process.

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[147] https://michaelhyatt.com/4-characteristics-of-effective-communicators.html date accessed 03/09/2017
[148] Cutlip, S, Centre, A, and Broom, G (2006) **Effective Public Relations**, 9th Edition, Upper Saddle River, New Jersey, Pearson Education Inc.

Conciseness

Conciseness is not about keeping the message short, but rather about keeping it to a point. Conciseness in communication happens when the message does not include any redundant or irrelevant information. Concise communication prompts a better understanding of the message because the recipient can focus on the key points and does not get distracted by a wealth of minor details.

Consideration

When engaging in communication, a sender should always consider and value the recipient's needs, moods and points of view. Tailoring the contents and style of your messages based on their target audience strengthens the key points delivered within, as the sender can use argumentations and examples relevant to the recipient's experience, thus catering for a more thorough understanding of the message.

Concreteness

Effective communication happens when the message is supported by facts and figures. Concreteness in communication is also about answering questions timely and consistently, and developing your argumentations based on real life examples and situations rather than on general scenarios or theories. Concreteness fosters effectiveness in communication as the recipient gets a more comprehensive overview of the message and its implications.

Courtesy

Courtesy in communication implies being respectful of the recipient's culture, values and beliefs. It also involves the need to adopt a register your audience can easily relate to, and understand. Courteous communication has a positive impact on the overall communication as it prompts a more positive and constructive approach to the conversation.

Clarity

To be effective, communication has also to be clear and specific. To achieve clarity, the message should focus on a single objective, thus emphasising its importance and catering for prompt understanding of its contents. Clear communication also requires the adoption of the relevant terminology, thus reducing ambiguities and confusion in the communication process.

Correctness

Using grammar and syntax correctly vouches for increased effectiveness and credibility of the message. Grammar and syntax mistakes make it harder for the recipient to decode the message and understand its contents. Also, harm the overall communication, as they show that the sender has not taken his time to craft his messages more carefully.

9.3.3: Tools for effective communication

Unit Plan

i.   Present the tools for effective communication.

Unit Content

Tools for Effective Communication

Having strong communication skills means more than just knowing how to talk or write. Effective communicators command the attention of their audience and make sure their message gets across. This applies to an annual address as well as day-to-day memos circulated in MDAs. Several tools and resources exist to help develop, practice and perfect the art of communication. These include:

Role Play

Role play can help people develop and strengthen communication skills. For example, one can learn the importance of making eye contact or using non-verbal communication during a conversation. Role play can provide you with a new perspective, which helps train you to empathise with your intended audience so you can make a better connection to facilitate clear communication.

Body Language

Body language is non-verbal communication that includes posture, how you use hands and arms during a conversation and making eye contact. These gestures are sometimes subtle and sometimes overt, but they communicate meaning beyond what is spoken. When having a conversation, pay attention to how you stand. A stiff position with arms crossed over your chest may imply that you are being defensive even if your words state otherwise. Shoving your hands in your pockets when speaking could imply that you have something to hide. Observe yourself in a mirror when practicing a speech. Beware of using too many hand gestures to distract listeners from your message. Work toward developing a relaxed stance with your hands comfortably at your sides.

Practice

The best way to develop and perfect communication skills is to practice them. Have a variety of conversations with others and ask for feedback. Ask colleagues or teachers to critique your email communications. Look for non-verbal cues from others when you are having one-on-one conversations. Do they show interest by maintaining eye contact and engaging in dialogue, or do they look at their watches often and try to rush away? Work toward streamlining your message so you do not waste your listeners' time and clutter your communication with irrelevant information.

Reading

Read a variety of books to help you understand the power of effective communication skills. Reading has the added benefit of helping you expand your vocabulary and widen the scope of your conversations by giving you topics to discuss with others.

Online Training

Posting on sites such as Twitter can enhance your communication skills. You have only 140 characters through which you can update your status or post an interesting topic. Practicing delivering a message in 140 characters helps you develop precision, which is an important communication skill.

9.3.4: Barriers to effective communication and how to overcome them

Unit Plan

Discuss the barriers to effective communication and how to overcome them.

Unit Content

Barriers to effective communication and how to overcome them

There are many reasons why interpersonal communications may fail. In many communications, the message (what is said) may not be received exactly the way the sender intended. It is, therefore, important that the communicator seeks feedback to check that their message is clearly understood. Whereas the skills of active listening, clarification and reflection may be helpful, a skilled communicator also needs to be aware of the barriers to effective communication and how to avoid or overcome them.

There are many barriers to communication and these may occur at any stage in the communication process. Barriers may lead to messages becoming distorted and therefore risk wasting both time and/or money by causing confusion and misunderstanding. Effective communication involves overcoming these barriers and conveying a clear and concise message.

Common Barriers to Effective Communication

i.   **Use of jargon.** Over-complicated, unfamiliar and/or technical terms.

ii.   **Emotional barriers and taboos.** Some people may find it difficult to express their emotions and some topics may be completely "off-limits" or taboo.

iii.   **Lack of attention, interest, distractions, or irrelevance to the receiver.**

iv.   **Differences in perception and viewpoint.**

v.   **Physical disabilities such as hearing problems or speech difficulties.**

vi.   **Physical barriers to non-verbal communication;** not being able to see the non-verbal cues, gestures, posture and general body language can make communication less effective.

vii.   **Language differences and the difficulty in understanding unfamiliar accents.**

viii.   **Expectations and prejudices may lead to false assumptions or stereotyping.** People often hear what they expect to hear rather than what is said and jump to incorrect conclusions.

ix.   **Cultural differences**; the norms of social interaction vary greatly in different cultures, as do the ways in which emotions are expressed. For example, the concept of personal space varies between cultures and between different social settings.

A skilled communicator must be aware of these barriers and try to reduce their impact by continuously checking the understanding and offering appropriate feedback.

9.3.5: Designing effective messages and communicating research

Unit Plan

i.   **Ask participants their understanding of effective communication.**

ii.   **Discuss the main steps involved in developing a communications strategy.**

iii.   **Give examples of good communication strategies as illustrated in the Participants' Manual.**

Unit Content

9.3.5 Designing effective messages and communicating research

Effective communication is driven by the purpose of the campaign: what must change and who needs to be reached to bring about change? Within the overall campaign strategy, the communication strategy defines how to capture the attention of the target audiences and convey a compelling campaign message.[149]

During the campaign planning process, the problem has to be identified, the situation analysed, the stakeholders and target audiences identified and the campaign objectives or intended outcomes set. This forms the basis to begin crafting a communication strategy.

The following are the main steps involved in developing a communication strategy:

i. **Set the communication goal and objectives**: In some campaigns for behaviour change, communication goals and objectives may be identical to the overall campaign goals and objectives (e.g. to "break the silence" on domestic violence). More commonly, communication goals vary according to different target audiences. This is the norm in advocacy campaigns as primary and secondary target audiences need to be reached differently and will likely take different types of action.

For example, campaigns for more effective laws to prevent Violence Against Women (VAW) often include two distinct communication objectives, to: (a) alert lawmakers (i.e. the primary targets) to gaps and inconsistencies between national laws and ratified international treaties, e.g. CEDAW and the Convention on the Rights of the Child, and (b) stimulate voters to demonstrate their support for a new national law incorporating international standards, e.g. by signing a petition.

ii. **Develop key messages that effectively speak to target audiences**: Messages should be tailored to resonate with the target audience(s) – various versions of the message may need to be prepared to reach different audiences. For example, the message that "violence against women is a violation of human rights" could be understood differently by a parliamentarian, a religious leader, or a village elder. It may need to be adjusted, while maintaining the essence of the meaning, to be better understood. It is also important to consider who will deliver the messages, i.e. the "messengers". For example, behaviour change messages resonate better from peer groups of the target audience, but awareness and advocacy messages might resonate better if they are from celebrities and politicians. Examples in boxes 10.4 and 10.5:

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[149] *(http://www.endvawnow.org/en/articles/1235-key-steps-in-designing-a-communications-strategy.html?next=1236) date accessed 02/09/2017*

Box 10.4: Australia

The state-wide public education campaign "**Violence Against Women: It's Against All the Rules"** run by the VAW Specialist Unit in New South Wales, Australia in 2000-2001, specifically aimed to build community capacity to confront the issue of VAW by involving high-profile sportsmen to deliver the message to young men that such behaviour is unacceptable. One of the key evaluation findings of the campaign was that the use of "sports language and terms" to phrase the campaign message added to the masculine appeal of the campaign, as it stressed the fact that the message was being delivered by men to men (and importantly, "iconic/role model" men to other men). This aided men's comprehension of the message – "violence against women is wrong". Also, the strong, clear image of sportsmen was the "hook" that captured men's attention; the majority of men surveyed (89.06%) could recall at least one of the sports personalities featured.

Box 10.5: Mauritania

A project started by midwives in Mauritania to assist survivors of sexual violence benefited immensely from the participation of local Imams. The Mauritanian Association for Mother and Child Health (AMSME), a local NGO, was funded by UNFPA and others to increase their training and community education activities around sexual violence. AMSME provides a variety of programmes for women and girls, but one of their key strategies in working to change public opinion was to bring Imams on board with the project. Project founders targeted progressive Imams and gained their support. Imams attended local sensitization workshops and justified the project as a humanitarian programme that would benefit the suffering and vulnerable. Imams ultimately developed religious rationales for project activities such as counselling and providing medical care to rape victims. Imams gathered evidence from the Koran and took it to police, magistrates, and government officials to garner support for assistance to rape survivors.

iii. **Identify effective communication channels, techniques and tools:** One can distinguish between interpersonal channels (one-on-one contact), community-oriented channels that use existing social networks, and media channels (including modern mass media such as radio and TV, "new media" such as the internet and SMS, and "folk media", e.g. story-telling and traditional cultural performances). What are the techniques and tools that are most likely to effectively reach the audience(s) through these different channels?

Example: WITNESS is a human rights organisation that focuses on educating activists and campaigners on the use of video as a tool for change, and using the internet as a powerful channel to disseminate films and images.

Evaluations suggest that behaviour change campaigns are most effective when they keep repeating the message (a technique) and combine different channels, including person-to-person contact.

iv. **Map accessible communication resources**: These include, for example, media production skills, access to free air-time or pro bono work by experts, and availability of suitable materials from other (e.g. international and national-level) campaigns.

v. **Set and monitor time-lines, milestones and indicators in action plans:** A communications action plan helps to translate the strategy into specific guidance for its activities, while monitoring helps to verify, at regular intervals, whether the strategy is progressing as planned, and whether context changes call for adjustments, e.g. different tactics.

vi. **Write up a communication strategy document:** This is essential to clearly define, lay out and track all the key steps mentioned above. A written document can also be shared easily with all campaigners to ensure that everyone is abreast, in terms of messaging and how communications activities will be conducted.

Issues to bear in mind:

A communication strategy may need to be adapted during the campaign to respond to new challenges and opportunities. For example, a counter-campaign by actors opposing your goal may prompt you to target new audiences; or sudden, externally-imposed restrictions on campaign activism may require adjustments in planned activities. Specific communication activities or materials may turn out to work more effectively than others, which may prompt the need to increase successful activities and reduce those that do not seem to work. New partners may emerge with offers of support that may require adjustments in the strategy.

For marginalised groups, particularly those experiencing multiple forms of discrimination, the mass media may not necessarily be the best way to reach them especially if this is not in a language they understand, or via a channel they have access to. Some rural minority communities, for example, may not understand the national, mainstream language, and they may not have proper access to radio, TV or the internet, making print materials more useful in this case (including pictorials for illiterate communities). In some contexts, specialized media that targets marginalized groups may exist, for example print media in Braille; radio or TV stations that broadcast in minority languages. It is useful to research how effectively these can be utilised in campaign activities. In addition, community-level work, e.g. through trained activists who are part of or familiar with the target communities, can be an effective way to reach marginalised groups

Unit 9.4: Stakeholder Analysis (120 minutes)

This Unit focuses on the significance of stakeholder analysis in GEB. It starts with a conceptualisation of stakeholder analysis followed by why it is important to undertake it. The unit further covers the methods of undertaking stakeholder analysis.

Unit Outline:

9.4.1 Conceptualisation of Stakeholder Analysis

9.4.2 Why Undertake Stakeholder Analysis

9.4.3 How to Undertake Stakeholder Analysis

Unit Plan

9.4.1: Conceptualisation of Stakeholder Analysis

i.   Define stakeholder analysis using the definition provided in the unit content.

ii.   Using examples provided in the unit content, explain the significance of stakeholder analysis.

iii.   Using examples provided in the unit content, define the concept stakeholder and describe the types of stakeholders.

Unit Content

Conceptualisation of Stakeholder Analysis

Stakeholder analysis involves identifying people who will benefit from any given development activity; those whose interests might be harmed by it; finding ways of harnessing the support

of those in favour of the activity, while simultaneously managing the risks posed by those who are against it.[150] Identifying stakeholders, large and small, individual and organisational, for any given development activity is essential if all the people who could have a bearing on its success or failure are to have their voices heard. All stakeholders need to have their opinions taken into account, even if some are to be set aside at a later date.

In the context of GEB, stakeholder analysis is important because of ideologies held about gender and other social differences by individuals, groups, communities and organisations. These ideologies could be supportive or non-supportive of gender and equity programming and budgeting at all levels. None supportive ideologies could lead to resistance to gender and equity programming and budgeting, both overt and subtle. GEB therefore requires identification of all stakeholders so as to harness the support of those in its favour while, simultaneously, managing the risks posed by those who are against it.

Who is a stakeholder?

DFID defines a stakeholder as any individual, community, group or organisation with an interest in the outcome of a programme, either as a result of being affected by it positively or negatively, or by being able to influence the activity in a positive or negative way.[151] There are three main types of stakeholder:

Key stakeholders

These are people who can significantly influence or are important to the success of an activity.

Primary stakeholders

These are individuals and groups who are ultimately affected by an activity, either as beneficiaries (positively impacted) or non-beneficiaries (adversely impacted). In a rural roads activity, primary stakeholders might include both the petty traders and small farmers whose livelihoods are positively impacted by the new roads; and those households that are adversely impacted, for example through having to relocate because of road widening.

Secondary stakeholders

These are all other individuals or institutions with a stake, interest or intermediary role in the activity. In a primary health care scenario, secondary stakeholders might include the local health workers, health department officials, the Ministry of Health, NGOs, donors, private doctors and so on. In reality, the distinction may not be clear-cut, with overlap between these main types: some primary or secondary stakeholders may also be key stakeholders.[152]

In the context of GEB, key stakeholders are planners, budget officers, finance officers and line implementers in MDAs and LGs. Primary stakeholders are men, women, youths, persons with disabilities, older persons and people in remote locations. Secondary stakeholders might include the local health workers, health unit officials, the Ministry of Health, NGOs, donors, private doctors, amongst others.

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[150] DFID (2002) *Tools for Development: A handbook for those engaged in development activity*, London, DFID.
[151] Ibid.
[152] Ibid.

9.4.2: Why undertake Stakeholder Analysis?

Unit Plan

i.   **Present the importance of undertaking stakeholder analysis.**

Unit Content

Why undertake Stakeholder Analysis

Stakeholder analysis is used in the design and management of development programmes to identify:

i.   The interests of all stakeholders who may affect or be affected by a programme;

ii.   Potential conflicts and risks that could jeopardise a programme;

iii.   Opportunities and relationships to build upon in implementing a programme to help make it a success;

iv.   The groups that should be encouraged to participate in different stages of the activity cycle;

v.   Ways to improve the programme and reduce, or hopefully remove, negative impacts on vulnerable and disadvantaged groups.[153]

9.4.3:   How to undertake Stakeholder Analysis

Unit Plan

i.   **Present the principal stages of the activity cycle in which stakeholder analysis can be undertaken and who should be involved.**

ii.   **Practically, take participants through the following stages of undertaking stakeholder analysis**.

Unit Content

9.4.3 How to Undertake Stakeholder Analysis

Stakeholder Analysis can be undertaken at every principal stage of the activity cycle, i.e., at the identification, and design and appraisal stages. A review process at subsequent stages should be built into the design of the activity. One reason for undertaking stakeholder analysis throughout the life of an activity is because it fulfils different functions at different stages as indicated below.

i.   During the identification stage, the purpose is to undertake preliminary identification of key stakeholders. Here, it is important to identify important and influential stakeholders and decide how to involve them in design and appraisal.

ii.   During the design and appraisal stage, undertaking detailed stakeholder analysis, involving all key stakeholders, is used as a basis for design and risk analysis.

iii.   At inception, stakeholder analysis is used to plan the involvement of different stakeholders in starting up the activity.

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[153] Ibid.

iv.   During implementation stage, stakeholder analysis is used as a reminder to ensure the effective involvement of key stakeholders who support the programme, and to monitor key stakeholders who are opposed to it.

v.   During evaluation, it is important to review any analyses undertaken and use them to plan the involvement of different stakeholders in reviewing and evaluating the activity.

Who should be involved?
Stakeholder Analysis should be undertaken with all stakeholders where possible, and in proportion to the planned activity. However, there may be need for use of the analyst's judgement over the practicality of doing so if the stakeholders are widely spread. At the same time, it is important to avoid skewing the analysis, and possibly threatening the viability or success of the activity, by failing to take into account the legitimate concerns of stakeholders simply because they are hard to reach or difficult to incorporate into planning. If in doubt, it is preferable to expand the planning horizon rather than exclude legitimate stakeholders, especially if there are categories that are traditionally excluded -- for example, women, girls, youths, older persons, persons with disabilities and people from remote geographical locations.

There are two basic steps in stakeholder analysis:
i.   Identifying the key stakeholders and their interests in the activity;
ii.   Assessing the influence and importance of each stakeholder in the activity.

Methods of Carrying out Stakeholder Analysis
Stakeholder Analysis is carried out through workshops, focus group discussions and/or individual interviews.

Stakeholder Analysis Workshops
Workshops have proved to be a successful method for carrying out stakeholder analysis. Workshop methodology, however, assumes that fairly representative stakeholders can be brought together in one space at one time, which may not always be possible. It also assumes that, once present, everyone will have an equal chance to participate; which may bias the activity in favour of the powerful, for example the wealthy, the articulate, the urban-based, or the literate.
The workshop method uses a facilitator who is either an outsider professional or one of the participants and is experienced in stakeholder analysis. One facilitator can generally manage a process involving up to 25 participants. Above this number, a second facilitator is needed.

Stages of the Workshop Methodology

Stage 1: Form working groups
Divide the participants into working groups of 4-6 people. Groups may either comprise individuals of similar background (e.g., managers, officials, etc) or be mixed. The participants should be involved in deciding on how to constitute the groups, while the facilitator should ensure that all participants know why the groups have been formed in a particular way.

Stage 2: Inform participants about Stakeholder Analysis
Since participants need to understand their role and the purpose of the analysis, the facilitator should convey the information below. Flipcharts are ideal for this purpose.

i.   The first flipchart should define who and what stakeholders are, using the definitions provided in the participants' manual. A key point for the facilitator to make is that stakeholders may be those positively or adversely affected by an activity. A second flipchart should define the reasons for undertaking stakeholder analysis, using the reasons also given in the participants' manual. The facilitator should give relevant examples for each of the bullet points.

ii.   For the second reason, an example could be a flood control programme that benefits farmers (whose yields go up) but not fishers (whose catches go down). If the fishers are sufficiently angry, they may breach the embankments and the programme will fail.

iii.   For the third reason, an example could be an urban poverty programme where an activity seeks to overcome problems caused by exploitative slum landlords. Here, the partners might include MDAs involved in community development, NGOs and community-based organisations. The activity's success may depend on building supportive links between these three stakeholders.

iv.   For the fourth reason, an example could be to identify why the rural poor should participate in all stages of a rural livelihoods activity.

On the third flipchart, the facilitator should show the three basic steps in undertaking a Stakeholder Analysis:

i.   Identifying the main stakeholders using a stakeholder table (see **Completing a Stakeholder Table** below), and the reasons for their interest in the activity;

ii.   Identifying the influence and importance of each and showing them in a matrix (see **Identifying Influence and importance** below);

iii.   Identifying the risks that may affect activity design and discussing how they can be dealt with (see **Risks and pitfalls** below).

(i) Completing a Stakeholder Table

Participants should be asked to compile an initial Stakeholder Table for their own activity in small groups. An hour is usually adequate for this purpose. Only the main stakeholders should be listed at this stage, with no attempt to determine whether the stakeholders listed are key, primary or secondary.

A useful method for each group is to:

i.   Draw an outline table on a flipchart;

ii.   Identify stakeholders in a brainstorming session using Post-Its to write them down (one stakeholder per Post-It);

iii.   Place the stakeholders in the first column of the table;

iv.   Select (up to) ten main stakeholders. For each one, complete the other columns (again using Post-Its);

v.   Check that no important stakeholders have been missed out. If they have, add them in and complete the other columns for them also.

At the end of this period, each group should present its findings to the others, followed by a discussion to identify common ground and differences of opinion. It may be possible to agree on a single table; if not, the facilitator should suggest that each group nominate one person to produce a single stakeholder table (table 10.3).

Table 10.3: Example of Stakeholder Table

Stakeholder	Interest in project	Positive/ Negative
Small farmers	Higher output and incomes	+
Food traders	More sales	+
Labourers	More jobs	+
Moneylenders	Empowered clients Less business	- -
Government officials	Success of project Possible loss of rent if farmers become empowered	+ -

(ii) Identifying Influence and importance

Influence is the power a stakeholder has to facilitate or impede the achievement of an activity's objectives. Importance is the priority given to satisfying the needs and interests of each stakeholder. In an urban livelihoods programme, local politicians may have great influence over a programme by facilitating or impeding the allocation of necessary resources, while the urban poor (at least to start with) may have very little power to influence the outcome of the activity. At the same time, local politicians may have very little importance as far as the activity is concerned, since it is not designed to meet their needs; while the urban poor are central and very important to it.

A specimen Table of Importance and Influence is shown in table 10.4. From the initial stakeholder table agreed by the participants, and using the headings shown in the Table, list the main stakeholders in the first column. Ask the whole group to agree on influence and importance scores for each stakeholder, allowing sufficient time for discussion. To score each stakeholder, use a five-point scale where 1 = very little importance or influence, to 5 = very great importance or influence.

Table 10.4: Table of Importance and Influence

Stakeholder	Importance	Influence
Small farmers	5	2
Food traders	1	3
Labourers	5	1
Moneylenders	1	4
Government officials	2	5

Once each stakeholder has been scored, the facilitator should introduce the Importance/ influence Matrix (shown table 10.5), and the scores transferred from the Table of Influence and Importance. The Matrix gives the relative locations of the various stakeholders, of whom those in Boxes A, B and C can now be identified as key stakeholders.

Table 10.5: Importance/influence Matrix

High Importance /Low Influence **A**	High Importance/High Influence **B**
C Low Importance/Low Influence	**D** Low Importance/High Influence

The facilitator should explain the Importance/Influence Matrix as follows:
Those included in Boxes A, B and C are the key stakeholders in the activity: they can significantly influence it or are most important if the activity's objectives are to be met.

Box A shows stakeholders of high importance to the activity, but with low influence. They require special initiatives if their interests are to be protected.

Box B shows stakeholders of high importance to the activity who can also significantly influence its success. MDAs, LGs and donors will need to develop good working relationships with these stakeholders to ensure an effective coalition of support for the activity.

Box C shows stakeholders who are of low priority but may need limited monitoring. They are unlikely to be the focus of the activity.

Box D shows stakeholders with high influence, who can affect outcome of the activity, but whose interests are not the target of the activity. These stakeholders may be able to block the activity and therefore could constitute a killer risk.

(iii) Risks and pitfalls
Stakeholder Analysis can go wrong. It is a tool, but it does not guarantee success:
i.   The jargon can be threatening to many.
ii.   The analysis can only be as good as the information collected and used. Thus, care should be taken to collect accurate and useful information.
iii.   Matrices can oversimplify complex situations.
iv.   The judgements used in placing stakeholders in a matrix or table are often subjective. Several opinions from different sources will often be needed to confirm or deny the judgement.
v.   Team-working can be damaged if the differences between groups in an activity, rather than their common ground, are over-emphasised.
vi.   Trying to describe winners and losers, as well as predicting hidden conflicts and interests can alienate powerful groups.

Methods of Delivery
i.   Brain storming
ii.   Lecturette
iii.   Question and answer
iv.   Group discussion
v.   Buzz groups

Key Learning Points

i.   Effective communication is important for the achievement of G&E.

ii.   Timeliness of messages/advocacy is critical for the success of G&E.

iii.   Accessibility/usability of knowledge products are critical components.

iv.   The planning and budget cycles present various entry points for G&E advocacy.

v.   Research and evidence are key for GEB advocacy.

References and Resources

i.   The Government Communication Strategy

ii.   Public Service Gender Lens

iii.   *Access to the Information Act 2005*

Resources

DFID (2002) *Tools for Development: A handbook for those engaged in development activity*, London, DFID.

Cutlip, S., Centre, A. and Broom, G. (2006) *Effective Public Relations*, 9th Edition, Upper Saddle River, New Jersey, Pearson Education Inc.

Republic of Uganda (2005) *Access to the Information Act, No 6/2005.*

Republic of Uganda (2007) *The Equal Opportunities Commission Act, 2007*, MoGLSD, Kampala.

Republic of Uganda (2011) *The Government Communication Strategy,* Kampala.

Annex I: Guidance for Facilitators

How to design a training workshop

i. **Define your audience**: When designing a training workshop, the first step should be to identify the profiles of participants – their Programme/Sub-Programme focus; level of seniority; type of role performed and level of technical knowledge and skills.

ii. **Designing a training programme**: timings, breaks, etc; including example timetables.

iii. **ProgrammeSsub-Programme knowledge:** The development of Programme/Sub-Programme knowledge should be an integrated approach throughout the training, in particular through case studies and exercises – each case study/exercise can be redesigned using materials from a specific sector/vote, following the same principles. It is important to consider, however, that a comparative approach can be equally important.

How to use the training manuals

i. For each module training session, facilitators should **first familiarise themselves with the unit content**. You should consider the content in line with the profile of the audience who will be attending the training and edit the content accordingly.

ii. **Establish the level of knowledge**: Each session should begin by establishing the level of knowledge among the participants. At the start of the session you will already know whether you have a mixed group in the room; whether they are programme/MDA/LG officials, assessors etc. However, you should not assume that people coming from the same organisation will have the same level of knowledge. Instead the facilitator should test this at the start and may need to adapt the envisaged session plan accordingly. Each module of the Facilitators' Manual includes a set of suggested questions to establish participants' general level of expertise regarding the module content.

iii. This Manual provides a list of concepts and definitions that need to be covered in the module. You should decide how best to present them. To strengthen participants' engagement, it is suggested that **facilitators design an engaging method** to cover concepts/definitions by introducing the concepts gradually as the session progresses.

iv. **Consider what types of exercises work for different participants**– some participants are well-versed in using data and graphs; others will not be so confident and may require more time or an alternative approach. With this in mind, for example, the G&E analysis exercise for Module 3 could include either raw data or narrative, or both.

v. **The core practical tasks for modules 3-8 form an essential part of the training**. They allow participants to put newly acquired knowledge into practice in a "real-life" scenario related to their work. Participant performance in, and engagement with, the exercises will also be used as a basis for training evaluation.

vi. Consider that any **exercise/case study could be done individually, in a group or plenary**. Working in a group may be more acceptable to some participants, while others will prefer to work individually before reporting back to the plenary.

vii. Trying to find one's way through a long document can be time-consuming. If you would like participants to familiarise themselves with a real-life document (more substantial than included in the exercises, e.g. read a full MPS), you should consider giving them **"homework"** ahead of the training session. To aid them in this process, you could include comments/ pointers written in the copies of the document that you distribute to participants.

viii.   Where Sub-Programme (formerly sector) **G&E Compacts** are available, they could be used as a reference point for several sessions, in particular for Modules 3-5. When the Compact is referenced for the first time, you should explain the rationale, structure and use of the document. You should also encourage participants to critically engage with the information in the Compacts, acknowledging that these documents are a useful tool, but should not be taken as the only source of information and guidance.

Potential challenges and how to address them

i.   **Programme/Sub-Programme/Vote G&E concerns:** There is no Programme/Sub-Programme/Vote where G&E is not applicable and hence no one Programme/Sub-Programme/Vote is exempt from the G&E compliance requirements. In cases where it is difficult to establish G&E concerns within the scope of work of the Programme/Sub-Programme/Vote (e.g. the Treasury), it is important to consider G&E issues in institutional management arrangements (e.g. gender neutral and equitable recruitment process; ensuring that there are no G&E biases in working conditions, etc).

ii.   Equally, it is important to acknowledge that **no Programme/Sub-Programme/Vote has a default "pass"** in the G&E compliance assessment and each of them should be encouraged to continuously review and improve their practices, strengthening its focus on gender and equity; improving its production and use of disaggregated data; increasing its focus on quality, etc.

iii.   **G&E Analysis**: When identifying Programme/Sub-Programme G&E issues/priorities and disaggregated data for a specific Programme/Sub-Programme is not available; you should use normative frameworks as a source of information.

iv.   **Theoretical Basis**: Some participants may be reluctant to delve into theories. Facilitators are required to design an engaging way to present this information. This could include presenting theoretical frameworks through the lens of key concepts they are introducing, as well as linking theory to practice as much as possible.

Adult learning principles

i.   The key principle of adult learning is to acknowledge that no answer is "wrong". People have different points of view, which should be acknowledged and explored.

ii.   Given that a lot of participants will have their own experiences with the topics being covered in the GEB training, it is crucial to encourage discussion and knowledge sharing, putting theory into practice. It is, however, the responsibility of the facilitator to ensure that timing is adhered to and discussions remain relevant and productive.

iii.   *The "expert" in the room*: In many cases, while delivering the training, you may notice one or several participants who have significantly more knowledge and experience about and with the subject matter than the rest of their group. A useful approach in this regard is to openly acknowledge their expertise and ask them to share their views and experience throughout the training.

Main characteristics of adult learners

Knowles (1970) points out the following characteristics of adult learners which facilitators should be conscious of since they will influence the outcomes of the training process:[154]

i.   *Adult learning is self-directed/autonomous*. Adult learners are actively involved in the learning process such that they make choices relevant to their learning objectives.

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[154] Knowles, M. (1970) *The Modern Practice of Adult Education: Andragogy Versus Pedagogy*, New York, Association Press.

ii. *Adult learning utilises knowledge and life experiences*. Under this approach, educators encourage learners to connect their past experiences with their current knowledge-base and activities.

iii. *Adult learning is goal-oriented*. The motivation to learn is increased when the relevance of the "lesson" through real-life situations is clear, particularly in relation to the specific concerns of the learner.

iv. *Adult learning is relevance-oriented*. One of the best ways for adults to learn is by relating the assigned tasks to their own learning goals.

v. *Adult learning highlights practicality*. Placement is a means of helping students to apply the theoretical concepts learned inside the classroom in real-life situations.

vi. *Adult learning encourages collaboration*. Adult learners thrive in collaborative relationships with their educators. When learners are considered by their instructors as colleagues, they become more productive.

Learning styles

There are three primary learning styles, i.e. visual, auditory and kinesthetic.[155]

Visual learners

These tend to:

i. Learn by looking, seeing, viewing, and watching.

ii. See an instructor's facial expressions and body language to fully understand the content of a lesson.

iii. Sit at the front of the classroom to avoid visual distractions.

iv. Think in pictures and learn best from visual displays.

v. Take detailed notes to absorb information during a lecture or discussion.

Auditory learners

These:

i. Tend to learn by listening, hearing, and speaking.

ii. Learn best through lectures, discussions, and brainstorming.

iii. Interpret the underlying meaning of speech by listening to voice tone, pitch, speed and other speech nuances.

iv. Written information has little meaning to them until they hear it.

v. Benefit best by reading text out loud and using a tape recorder.

Kinesthetic learners

These:

i. Tend to learn by experiencing, moving, and doing.

ii. Learn best through a hands-on approach and actively exploring the physical world around them.

iii. Have difficulty sitting still for long periods, and easily become distracted by their need for activity and exploration (ibid).

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[155] Mbabali, R. and Atim, K. (2017) "GEB Training of Trainers Guidelines". Presentation Made during the **Training of Trainers in Gender And Equity Budgeting** Workshop Held 15th – 18TH August 2017 at the Uganda Civil Service College, Jinja.

What then should work more for each category?

Visual	Auditory	Kinesthetic
Transparencies	Lectures	Role Plays
Videos/Slides	Group Discussions	Simulations
Flip Charts	Informal Conversations	Practice Demonstrations
Readings	Stories and Examples	Writing/Note Taking
Demonstrations	Brainstorming	Activities

We all have can learn via all three styles, but usually dominate in one. Careful utilisation of all three would deliver amazing training results.

Note: We retain approximately 10 per cent of what we see: 30 to 40 per cent of what we see and hear; and 90 per cent of what we see, hear, and do.

Approaches to and Methodology for adult learning

Analysis of techniques used in adult education generally divides the strategies into three broad categories:
i.   Teacher-oriented techniques
ii.   Interactive techniques
iii.   Independent techniques

Teacher-Oriented Techniques

These are predominantly led by the teacher. In teacher-oriented techniques, lecture, question and answer are the most utilised techniques.

Interactive Techniques

Here, the learner is more active than in teacher oriented techniques. Interactive techniques include:

i.   Guided discussions: A structured process of large and small group discussions focused on the subject matter objectives.
ii.   Case study: Refers to real-life problems narrated with a storytelling quality and challenging participants to find recommendations and solutions to the problems.
iii.   Role play: The re-creation of a real-life situation, which involves acting it out in front of the group.
iv.   Group-work: A generic term for multiple techniques in which two or more participants (more than six is not recommended) are assigned a task that involves collaboration and self-initiated conversation.
v.   Fieldwork
vi.   Cooperative learning (ibid).

Independent Techniques

These allow the learner to carry out self-directed and self-paced learning. Among the independent techniques we find:

i.   Programmed and modularised instruction, highly structured printed or computerised programmes in which the content is broken into small sequenced steps. The learner moves through the programme based on supplying answers to questions posed at intervals during the programme.

ii.   Independent learning packages, consist of independent or prescribed materials selected in consultation with the teacher, according to the student's needs and level.

iii. Self-directed learning techniques, are a process by which the learner develops a plan for learning that includes goals (learning outcomes), resources, strategies and evaluations.

Techniques that motivate adult Learners

Techniques for motivating adult learners make the learning experience meaningful for all learners. The facilitator should strive to ensure that each participant has the opportunity to feel and be successful as a result of taking your course. It does help to bear in mind the following points about their motivations, interests, and perspectives as you facilitate.

i.   Use the adult learners' experience and knowledge as a basis from which to facilitate. Information becomes more relevant to the adult learner if it is related to life experience. Furthermore, the older students' accumulated knowledge can be tapped to lend credence to their life and/or career goals. Incorporate the adult learners' valuable practical experience and knowledge into each lesson to illustrate the relevance of the topic under discussion.

ii.   Show adult learners how this class will help them attain their goals. Adult learners appreciate a class that is specifically directed toward helping them achieve their goals. By illustrating how the information in this class leads them in that direction, adult learners can recognise how this course will benefit them in accomplishing their goals.

iii. Make all course and text material practical and relevant to the adult learner. Older learners need to relate the training information directly to their lives or careers. Therefore, all course material needs to be directly related to the adult learners' life. For adult learners, information must carry some very practical and applicable purpose. Tell them exactly how the material and information will be useful to them. Examples, exercises, metaphors, and analogies need to be relevant, familiar, and timely.

iv.   Show adult learners the respect they deserve. Adult learners possess a wealth of experiences; such knowledge should be honoured and respected. Be courteous toward adult learners, treat them as equals, and allow them to voice their opinions freely and without judgement.

v.   Adjust your teaching speed to meet the needs of adult learners. Since adult learners learn differently from younger learners, be conscious of the rate at which material is presented. Be aware of offering too much information too fast. Regulate the flow of information accordingly.

vi.   Motivate adult learners to learn new information. Through techniques such as positive reinforcement, motivate adult learners to learn and retain new information as a means to recognize the relevance of information to their careers and achieve their goals (ibid).

Monitoring and Evaluation

i.   Each training workshop should be evaluated following the specifically designed feedback and evaluation mechanism. The facilitator is required to have copies of feedback forms to be distributed to participants at the end of the training and collect the completed forms.

ii.   Facilitators will also be required to evaluate the training. Their assessment will have to be based on the observation of participant performance and engagement with the training content throughout the workshop.

Annex II : Glossary of Key Terms and Concepts

Access: The opportunity to make use of something/resources for a larger gain. Access will reflect the rules and norms which govern distribution and exchange in different institutional arenas.[156]

Agency: The ability to undertake meaningful action. Agency can be active or inactive.

Budget: A plan of financial operation that consists of an estimate of proposed expenditures for a financial year and the proposed means of financing them. A budget can also be understood as a statement of resource allocation and a tool that helps to communicate goals, coordinate actions and provide benchmarks for measuring performance throughout the financial year.[157]

Control: The ability to choose or define how and for what purpose something/resources will be used, and even to impose that definition on others—in other words, another word for "control" might be **power**, and power can be positive or negative depending on its purpose[158] (see forms and definitions of power).

Cross-Cutting Issues: These are issues that can contribute to accelerating or derailing the progress of development across many MDAs.

Development Planning: The process of identifying problems, needs, priorities, resources as well as designing action plans with a view of improving the welfare of the people. The development planning process includes plan formulation, implementation, monitoring and evaluation.

Direct tax: A tax paid directly to the government. Examples include personal income taxes (PAYE), standard income taxes on employees, property tax, capital transfer taxes and social security contributions**.**

Discrimination: Any distinction, exclusion or preference based on race, colour, sex, religion, political opinion, national extraction or social origins which nullifies or impairs equality of opportunities or treatment in access to services and resources. In most countries, the law prohibits discrimination based on gender, age, ethnicity, disability etc. In practice, however, women, men, youth, person with disabilities, the elderly and people from remote and poor locations continue to encounter discrimination in one form or another in their lives.

Empowerment: Expansion of assets and capabilities of discriminated people to participate in, negotiate with, influence, control, and hold accountable institutions that affect their lives.

Entitlements: Intra- and extra-household distributional relations, which rest on "accepted legitimacy" rather than legal recognition.

Equity: Measures that promote changes that make the politically, economically and socially excluded to be provided with additional protection to ensure that they are supported to enable their enjoyments of rights and active participation in socio-economic and political processes of the society.[159]

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[156] http://www.forum.awid.org/forum12/2013/03/access-to-and-control-over-resources-organizing-for-womens-economic-empowerment/ date accessed 07/07/2017
[157] Republic of Uganda (2005) 'How to Prepare a Budget Framework Paper that Addresses Gender and Equity Issues: Users Manual', Kampala, MFPED.
[158] http://www.forum.awid.org/forum12/2013/03/access-to-and-control-over-resources-organizing-for-womens-economic-empowerment/ date accessed 07/07/2017
[159] Republic of Uganda (2012) 'Equity Promotion Strategy Paper', Kampala, MoGLSD.

Evaluation: An assessment, as systematic and impartial as possible of a policy, programme or project and its contribution to global objectives. It focuses on expected and achieved accomplishments examining the results chain, processes, contextual factors, and causality in order to understand achievements or the lack thereof. It aims at determining the relevance, impact, effectiveness, efficiency and sustainability of interventions and the contributions of the implementing bodies (National Policy on Public Sector Monitoring and Evaluation, 2013).

Exclusion: A state of being consistently denied opportunities to take part in society leading to inability to do things that one wants to do.

Explicit G&E Bias: The directly attributable effects of certain revenue generation measures on particular groups of society.

Gender and Equity Budgeting: The process of addressing gender and equity concerns in the budget. Such concerns arise out of inequalities and inequities amongst regions, socio-economic groups as well as women, men, boys and girls.[160]

G&E Evaluation: (Within the PBB framework) is the comparison of actual deliverables of a G&E responsive programme against the agreed strategic objectives; and programme activities, outcomes and output targets. It examines what the programme set out to do, what it has accomplished, how it was accomplished and the impact of the programme. Most importantly, an evaluation should provide evidence-based information that is credible, reliable and useful, enabling the timely incorporation of findings, recommendations and lessons into the decision-making processes of the implementing agencies. Evaluation should feed into management and decision-making processes, and make an essential contribution to managing G&E results. Evaluation includes ex-ante evaluations, baselines, mid-term, final, and impact evaluations, as well as other types of evaluations such as value-for-money (VFM) audits. Evaluations can be internal or external (to the organization, programme or project), depending on its objectives.

G&E Monitoring: The systematic collection and analysis of information as a G&E-responsive programme/project progresses throughout its lifespan (whether it is one financial year or across the mid-term planning cycle) to inform managers and key stakeholders on progress in relation to planned inputs, activities and results, as well as the use of allocated resources. Indicator targets provide the benchmarks against which progress is monitored. Public sector monitoring takes place at National, Programme, and Local Government levels, to enable managers to rapidly identify problems and make necessary corrections to ensure proper implementation. Information from systematic monitoring serves as a critical input to evaluation. GEB is particularly concerned with continuous monitoring of impact and financial performance of G&E-responsive objectives and programmes by collecting data for assessment against performance indicators at output and outcome levels.

G&E Review: An assessment of performance or progress of a G&E-responsive policy or programme periodically or on an ad hoc basis. Unlike evaluations, which assess the results (outcomes and impacts) of initiatives, reviews tend to emphasise operational aspects and are therefore closely linked to the monitoring function. Reviews may be structured as periodic events at which performance is discussed amongst key stakeholders, such as the annual joint sector reviews for health, education and water. It is important to ensure that these discussions address performance against G&E-responsive results.

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[160] SURGE Team (2016) op.cit.

Gender Equality: Or equality between men and women entails the concept that all human beings, both men and women, are free to develop their abilities and make choices without the limitations set by stereotypes, rigid gender roles and prejudices. Gender equality means that the different behaviour, aspirations and needs of women and men are considered, valued and favoured equally. It does not mean that women and men have to become the same, but that their rights, responsibilities and opportunities will not depend on whether they are born male or female. Equality between women and men is both a human rights issue and a precondition for sustainable people-centred development inequities.[161]

Gender Equity: Fairness of treatment for women and men, according to their respective needs. This may include equal treatment or treatment that is different but is considered equivalent in terms of rights, benefits, obligations and opportunities. Equity is a means; equality is the goal. For example, access to education, depending on whether the child is a boy or a girl. In some developing countries, although primary education is compulsory and free, girls are not sent to school because at certain hours of the day they have household responsibilities. Therefore, the flexibility of hours in school would ensure fairness of treatment.[162]

Gender and Equity Issue: The difference in access to, use of, participation in, and benefiting from existing sector policies/programmes/budget(s) identified quantitatively, qualitatively or normatively between and amongst men and women, boys and girls and other socio-economic categories in society, e.g. youth, children, persons with disabilities, the elderly as well as people from poorer/remote regions.

Gender Relations: Dimensions of social relations that create differences in the positioning of men and women in social processes. It is through gender relations that men are given greater capacity than women to mobilize a variety of cultural roles and material resources in pursuit of their interests.[163]

Goal: The anticipated desired state, reflecting a general improvement from a weak or poor state in the medium to long term**.**

Human Rights: Universal legal guarantees protecting individuals and groups against actions and omissions that interfere with fundamental freedoms, entitlements and human dignity. Human rights law obliges governments (principally) and other duty-bearers to do certain things and prevents them from doing others.

Identity: A person's or group's internalised sense of self. Identity influences how one relates with others and how others relate to someone.

Ideologies: Sets of beliefs or ideas onto which actions are based. Ideologies are also ways in which people think about their world and their ideal concept of how to live in it.

Implicit G&E Bias: The effects that would be an indirect result of the introduction of certain revenue-raising measures**.**

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[161] ILO (2007) *Gender Audit Methodology: A Manual for Gender Audit Facilitators*, Geneva, ILO.
[162] Ibid.
[163] Razavi, S. and Miller, C. (1995) *From WID to GAD: Conceptual Shifts in the Women and Development Discourse*, Occasional Paper 1, February, Geneva, United Nations Research Institute for Social Development.

Inclusion: The process of improving the ability, opportunity, and dignity of people, disadvantaged on the basis of their identity, to take part in society. People take part in society through markets, services and spaces; and excluded groups exist in all countries. Excluded groups are consistently denied opportunities.

Indicator: A quantitative or qualitative factor or variable that provides a simple and reliable means to measure achievement, to reflect the changes connected to an intervention or to help assess the performance of the development actor. A quantitative indicator is a statistical measurement that shows the change in a particular context over a given period (e.g. adult literacy rates in a country increased from 24% in 1970 to 38% in 2000). It differs from statistics because an indicator involves a comparison to a norm rather than merely presenting facts. In other words, the key question that indicators aim to answer is: how will we know achievement when we see it? A gender/equity-responsive indicator is therefore a measurement of gender or equity-related change over time.

Indirect Tax: A tax that is paid to the government by one entity in the supply chain, but it is passed on to the consumer as part of the price of a good or service. Examples include Customs duties levied on imports, Excise duties on production, Sales tax or Value added tax (VAT) at some stage in the production-distribution process.

Inputs: The labour, capital and financial resources that are combined to produce outputs and outcomes.

Institutions: Formal and informal rules and constraints which shape social perceptions of needs and roles.

Long-Term Planning: The inspiration type of planning for a period of not less than 10 years. It begins with the current status and lays down a path to meet estimated future needs. At every stage of long-term planning the planner asks, "What must be done here to reach the next (higher) stage?"

Medium-Term Planning: The type of planning that usually takes a period of 5 or more years but less than 10 years.

Monitoring: The continuous process of assessing progress made towards implementing a project/programme.

Outcome: The impact a specific programme is intended to have on society, or benefit achieved or produced in society through its programme (the intended impact of outputs). Outcomes can be immediate, intermediate, and ultimate/high level. G&E-responsive outcome (targeted or mainstreamed) ensures that all groups of society benefit from the impacts of a programme.

Outputs: Are the final goods or services that government agencies either plan for or actually produce or deliver to the public. G&E-responsive outputs (targeted or mainstreamed) ensure that what is being produced/delivered is equitably and is accessible to all groups of society or is specifically aimed at a specific group to address existing inequality/inequity.

Outputs: The direct results (goods and services) that the programme delivers, and which are largely under the project management's control.

Overall Objective: The broad development impact to which the programme contributes at a national, sectoral or local government level (provides the link to the policy and/or sector programme context).

Performance Measurement: The systemic collection, analysis and reporting of data that track resources used, work produced, and whether specific outcomes were achieved.

Performance Measurement (within a PBB framework): Includes a strong focus on M&E. Although the term "monitoring and evaluation" is most often used in tandem as if it was part of the same concept, they are two distinct sets of organizational activities, which, while closely related, are not identical and have distinct purposes.

Performance-Oriented Budgeting approach involves a key focus, throughout the budget cycle, on measuring the government's work to establish whether it has achieved expected policy impacts. It uses systematic performance information (indicators, evaluations, targets, etc.) to make this link. Crucially, this information is then used to inform future budget decision-making and ensure that public spending is closely aligned with government priorities and expected performance. The impact of performance budgeting may be felt in improved prioritization of expenditures, and in improved service efficiency/effectiveness/equity. Performance-oriented budgeting practices can vary from country to country. The most widely used examples include performance budgeting; programme-based budgeting; zero-based budgeting and output/outcome budgeting.[164]

Power: The degree of control over material, human, intellectual, and financial resources exercised by different sections of society. Power is dynamic, exercised in the social, economic, and political relations between individuals and groups, and can be used for both positive and negative ends. Most people associate power with "***power over***"—that is, the ability to control and make decisions for others, with or without their consent. Power over can take on oppressive and destructive forms, perpetuated by the threat or use of violence. But there are other positive forms of power too. ***Power within*** is one's own sense of self and agency; ***power with*** is collective power, the power of numbers built through common cause and solidarity.

Many advocacy strategies focus on shaping **visible** forms of *power over*—for example, laws, policies, and elections. However, *power over* operates in less tangible ways that, if left unaddressed, make any policy victory tenuous. **Hidden power** operates in the unspoken rules, behind-the-scenes negotiations, and agendas of influential actors and institutions. **Invisible power** includes cultural and/or religious beliefs, norms, values, many of which are internalized through the process of socialization.[165]

Programme: A group of related projects, services or activities directed towards the attainment of (usually similar or related) objectives within a specified period of time.

Programme Structure: The delineation of Programmes, Sub-Programmes, activities and services that constitute the work of a Vote.

Programme-Based Budgeting: Is the most basic form of **performance budgeting.** It is an approach to budget formulation and appropriation that identifies **programmes** as the primary budget unit and highlights programmes' missions, goals and effectiveness. By linking spending to programmes and their activities, it allows results to be measured. This in turn strengthens the understanding of broader policy implications of funding decisions and the expected results of services to be carried out by the programmes.

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[164] Adapted from R. Sharp, 2(003) Budgeting for Equity: Gender Budget Initiatives within a Framework of Performance Oriented Budgeting.
[165] http://www.forum.awid.org/forum12/2013/03/access-to-and-control-over-resources-organizing-for-womens-economic-empowerment/ date accessed 07/07/2017

Progressive Tax: A tax rate that increases as income increases.

Purpose: A long-term effect at the end of the programme, specifically the expected benefits to the target. group(s).

Regressive Tax: A tax that takes a larger percentage from a lower-income earner and a smaller percentage from a higher income earner.

Short-Term Planning: Planning for a period of less than 5 years.

Situation Analysis: A description of the current state of affairs affecting development, arising from the natural resources, the human resources, and the progress achieved from past development efforts that are likely to shape the future.

Tax: A compulsory contribution to state revenue, levied by the government on workers' income and business profits, or added to the cost of some goods, services, and transactions.

Tax Administration: Is the administration, management, conduct, direction, and supervision of the execution and application of a government, country or state's taxation laws and related statutes. This is usually managed by a tax authority like the Uganda Revenue Authority.

Tax Base: The aggregate value of the financial streams or assets on which tax can be imposed. In the case of income tax, for instance, the tax base is determined by what the tax authorities state as the minimum amount of annual income that can be taxed (taxable income).

Tax Incidence: Is the analysis of the effect of a particular tax on the distribution of economic welfare. For example, if the introduction of VAT on a particular commodity affects different people differently. A tax on basic goods like wheat or rice affects the poor more because a greater proportion of their income is spent on basic goods.

Tax Policy: Refers to the choice of tax instrument, 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 be defined to meet the requirements of equity in burden distribution efficiency in resource use and ease of administration.

Tax Structure or tax rate refers to the type of taxation used, for example if a country is using progressive or regressive taxation.

Unfavourable Inclusion: Deeply "unequal" terms of social participation. For instance, in the credit and land markets, extension services, on-farm trials and field demonstrations, the exchange markets, value chain interventions, the rural-labour market, employment, health, educational and agricultural institutions, among others.

Annex III: Group Exercises

Introduction

There are six group exercises in this annex. The group exercises/tasks in this annex are sequential to highlight the linkages that run from modules 3 to 8. It should be noted that these exercises may be adapted to suit specific target groups or contexts. The six sub-annexes or groups exercises are:

i.   Annex III (a): How to conduct a G&E analysis (Module 3)
ii.   Annex IV (a): How to mainstream G&E in development planning (Module 4)
iii.   Annex V (a): How to mainstream G&E in Budgeting (Module 5)
iv.   Annex VI (a): How to assess G&E compliance of sub programme BFPs and Vote-level MPSs (Module 6)
v.   Annex VII (a): How to design robust performance indicators and M&E strategies (Module 7)
vi.   Annex VIII (a): How to address G&E in revenue generation (Module 8)

Annex IV: How to Conduct a G&E Analysis (Module 3)

Required documents:

i.   Sector statistical abstracts

ii.   Household surveys

iii.   GDD & EDD data

iv.   Normative frameworks

v.   Participants should examine relevant reports with gender-disaggregated data and equity-disaggregated data or look at comprehensive surveys such as the Uganda National Household Survey (UNHS), etc.

The objective of the exercise is to demonstrate how to conduct G&E analysis using data disaggregated by age, sex, gender, disability and locations. Participants will be availed with copies of relevant publications, e.g. statistical abstracts, national census and survey reports, research reports etc. The information presented will be a combination of raw data and a narrative description.

Task 1: Undertake a G&E analysis using the selected approaches described in the participants' module.

i.   **Review the material/publications availed.**

ii.   **Gaps identification (the "what").** What does the data tell us? Identify the differences/gaps in the situation of men, women, youth, older persons, children, PWDs (conditions, status, needs, participation rates, access to resources, opportunities, constraints, etc.)

iii.   **Issue identification; Causes (the "why").** Determine the causes of the identified differences in the situation of different groups;

iv.   **Impact.** Describe the implications of not addressing the identified issues for the achievement of overall sector/policy/programme objectives and outcomes;

v.   **Identification of solutions.** At this level, list problems that need to be addressed and propose interventions and relevant actors'/duty bearers. Not all interventions can be implemented at the same time due to resources constraints. There is need for prioritisation of which identified concerns should receive most attention in the programme/sub programme planning and resource allocation (prioritization of interventions will be addressed in Module 4).

Task 2. Discuss the quality of data (This could be done if time allows)

i.   What does the data not tell us with regard to gender equality and equity? What data is not available? Is the data sufficiently disaggregated? What are we missing by not having adequate data?

ii.   Review data sources – Can you list additional data sources? How can the provided data sources be improved?

Annex IV a: Practical prioritization of solutions: This involves establishing criteria, weighting and weighted scores.

Criteria: The facilitator should emphasise to participants that the prioritisation process is based on establishing agreed upon criteria against which the proposed solutions have to be assessed to select the best feasible option. Criteria might, for example, comprise the following:

   a)   Cost of implementation;

   b)   Timeliness in achieving results;

   c)   Population to benefit from intervention.

Weighting

Weighting refers to the relative importance attached to the criteria. All the selected criteria are given scores. For example, cost of implementation may be accorded 30, timeliness 40 and population to benefit 30. The scores assigned to different criteria could be different for each prioritization exercise and would be defined by experts responsible for the planning, but the total sum of weights should always be 100.

Weighted scores

Each proposed solution is scored against a set scale, for example of 1-5, with 5 being the highest score and 1 the lowest. These scores are then multiplied by the weight assigned to each criterion. The sum of all scores is the final weighted score of a particular solution. The best solution would be the one with the highest total weighted sum.

Prioritisation of G&E Interventions

The process of mainstreaming G&E in development planning starts with a G&E situational analysis, covered in depth in Module 3. After carrying out a G&E situational analysis and identifying G&E issues, prioritisation of the identified issues and requisite interventions follows. Not all identified G&E interventions can be implemented at the same time. Hence prioritization is required. The following are key considerations in prioritising G&E interventions:

i.   The effect of the issue on achievement of Programme/Sub-Programme objectives (consequences);

ii.   The importance of the issue in terms of persons affected;

iii.   Social-economic, environmental and political implications of not addressing the GEB issue (e.g., life threatening problems).[166]

For example, the objectives of the water and sanitation Sub-Programme are to:

i.   Ensure equitable sharing and sustainable use of water resources;

ii.   Provide affordable and sustainable services;

iii.   Improve health;

iv.   Save resources (time, energy and money) that would be spent collecting water and dealing with ill-health.

The G&E-disaggregated evidence has, for instance, identified three key issues in the Water and Sanitation sub programme. It is also possible to use examples of the G&E issues that have already been identified, e.g. by EOC, NPA etc

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[166] Kakande, M. (2008) "*Prioritization under gender and equity budgeting*", Presentation made at the GEB workshop, held 28-29 August, at Ridar Hotel, Mukono.

i.   The older persons have less access to safe water compared to other age brackets;

ii.   Girl child-headed households in rural areas have the worst access to safe water;

iii.   Kaabong is the district with the lowest safe water of only 10%.

Implications for the identified G&E issues

All issues identified have grave implications for the achievement of sub programme objectives; affect many people; are life threatening; and are within the programme's mandate. However, there are significant differences in the number of people affected:

i.   The elderly constitute 4.5% of population (1,215,000);

ii.   Girl child-headed households constitute 0.5% of population (13,500);

iii.   Kaabong has a population of 553,293.[167]

Political implications for not addressing the concerns

Based on the empirical evidence indicated above, the elderly population lacking access to safe water is much higher than that of girl child-headed households and the population of Kaabong. Hence, the elderly have higher political implications. Thus, the issue chosen is that of addressing access by the elderly.

Current sub programme interventions to address the identified issues:

i.   Rural Water Supply and Sanitation;

ii.   Provision of Improved Water Sources for Returned Internally Displaced Persons in Acholi Sub-Region;

iii.   Solar-Powered Mini Piped Water Schemes in Rural Areas;

iv.   Large Rural Piped Water Supply Schemes in Northern Uganda;

v.   Piped Water in Rural Areas.

Ranking Causes of the G&E issues

Major causes of limited access by the older persons include:

i.   Distance to water sources;

ii.   Lack of helpers;

iii.   Lack of money to buy the water.

Selection of Specific Interventions for Addressing the Older Person's Access to Safe Water

The selection considers the following:

i.   The effect of the cause on the gender and equity issues (importance);

ii.   The relative importance of the cause based on gender and equity-disaggregated data obtained from research/surveys. This looks at the overall impact on the achievement of the programme objectives;

iii.   Institutional mandate; it is advisable to pick out those that can be addressed within the programme activities;

iv.   Interventions with immediate results;

v.   Ease in terms of cost of implementation of interventions to address the cause;

vi.   Cause that contributes most to the gender and equity issue;

vii.   Availability of resources (tackle what is feasible given the funds);

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[167] ibid

viii.   Severity of causes (comparison of causes). It explores the prevalence of the cause (most common problem);

ix.   Linkages between causes of the issue (what should come first?). This entails reviewing the crosscutting nature of the problem and the implications.

Prioritising Solutions

Research singled out distance to water sources which is within the sub programme's mandate to address. Two areas to consider are:

(a) Desirability i.e.

i.   The effect of the issue on achievement of sub-programme objectives;

ii.   The importance of the issue in terms of persons affected;

iii.   Social-economic, environmental and political implications of not addressing the GEB issue.

(b) Existence of Sub-Programme interventions:

i.   The issue is within sub programme's mandate;

ii.   Technical feasibility in terms of cost as well as ease of implementation, especially for targeted interventions.

Possible Solutions

i.   Facilitate water harvesting;

ii.   Provide piped water to houses of the elderly;

iii.   Support water vending within communities.

Practical prioritisation of solutions

The prioritization process involves selecting criteria onto which the proposed solutions will be assessed to select the best feasible option. For example, criteria might comprise the following:

i.   Cost of implementation, i.e. the lowest costs;

ii.   Timeliness in achieving results, i.e. intervention can be implemented in the shortest time possible;

iii.   Population to benefit from intervention.

Note: Criteria are solution-specific and may include other attributes such as desirability, durability, cultural/religious sensitivity, etc. It is advisable, however, that not more than five criteria are selected.

Participants' Exercise

Solution	Cost	Timeliness	Population benefiting	Total Weighted Scores
Water harvesting	4 (4x30)=120	5 (5x40)=200	4 (4x30)=120	440
Water vendors	3 (3x30)=90	2 (2x40)=80	3 (3x30)=90	260
Providing Piped water	1 (1x30)=30	3 (3x40)=120	4 (4x30)=120	270
Weight	**30**	**40**	**30**	**100**

Selected solution

In the illustration exercise above, the proposed solution focusing on facilitating water harvesting for households headed by older persons would be the preferred option.

Annex V: How to Mainstream G&E in Development Planning (Module 4)

Required documents:

i.   Vision 2040

ii.   National Development Plan III

iii.   Equity Promotion Strategy paper, 2012

iv.   The Uganda Gender Policy, 2007

v.   Programme/sub programme specific policies

vi.   Programme/sub programme Development Plans

vii.   Programme/sub programme Performance Reports

viii. Programme/sub programme/District Development Plan Review Reports

ix.   Ministry, Agency and Department Strategic Planning Guidelines, Second Edition, 2020

x.   Local Government Development Planning Guidelines, 2020

The objective of the exercise is to allow participants to practice their skills in mainstreaming G&E in Programme/sub programme planning. Participants are required to look at the identified Programme/sub programme specific plan (relevant to their work) and analyze specific sections and content to establish how each of them "speaks to"/addresses the issues of gender and equity as identified during the gender and equity analysis in Module 3. Using the G&E issues identified in Module 3, participants are required to assess how the selected sector plan addresses these concerns using the scoring template (Box 1) and providing justification for the assigned score (Task 1); participants should then offer suggestions on how the Programme/sub programme could improve its approach (conclusion).

Box 1. Scoring Template

SCORE	ASSESSMENT	CATEGORY
6	Highly satisfactory	
5	Satisfactory	SATISFACTORY
4	Moderately satisfactory	
3	Moderately unsatisfactory	
2	Unsatisfactory	UNSATISFACTORY
1	Highly unsatisfactory	

Task 1: Evaluate Programme/Sub-Programme performance in addressing the G&E issues in its Programme/Sub-Programme planning.

Screening Criteria	Score	Remarks
1. Situational analysis undertaken by the Programme/Sub-Programme (and outlined in the P/SPDP) includes a G&E dimension.		
2. Programme/Sub-Programme objectives explicitly/implicitly address gender and equity issues, including those identified through analysis conducted in M3.		
3. Evidence of overall strategy to address identified G&E issues.		
4. Appropriateness of proposed interventions aimed at addressing the G&E concerns identified in the analysis conducted in M3.		
5. Suggested Programme/Sub-Programme indicators include expected results (benefits) for women, men, youth, the elderly, persons with disabilities and people in hard-to-reach areas.		

6. Suggested Programme/Sub-Programme indicators that address the G&E issues related to the analysis conducted in M3.			
7. Clear mid-term allocation of financial resources to meet G&E objectives (interventions)			
8. Evidence of agency capacity (knowledge and skills) in G&E mainstreaming			

Conclusion

Using your knowledge from the analysis conducted in M3 make proposals for how the Programme/Sub-Programme planning could be improved to better address G&E issues identified in the G&E analysis under the exercise for M3.

Task Two: Prioritisation of G&E Solutions

Requirements

i.   The list of identified solutions/interventions from the G&E exercise in Module 3

Task

i.   Insert solutions/interventions in the first column of the prioritisation matrix below.

ii.   Based on the list of identified solutions/interventions, discuss and agree on prioritisation criteria (3-5). A proposed set of criteria i.e. cost, timeliness, population benefiting is included in the matrix but may be amended as appropriate.

iii.   Discuss and agree on the weights to show the relative importance attached to each criterion. The total sum of weights should be 100.

iv.   Determine the rating scale (could be 1-5), where by 1 means lowest rate and 5 highest rate.

v.   Discuss and agree on the rating for each solution, by criteria.

vi.   Multiply the relative weight for each criterion with the assigned score (1-5). The sum gives us the weighted score for each solution by criteria.

vii.   After completing step vi above, add up the scores for each solution for all criteria to obtain total weighted score.

viii.   The solution/intervention with the highest total weighted score becomes the priority 1.

ix.   Present the results to the plenary

Prioritisation Matrix

Solutions/ Interventions	Prioritisation Criteria			Total Weighted Scores
	Cost	Timeliness	Population Benefiting	
Weight				

Annex VI : How to Mainstream Gender and Equity in Budgeting (Module 5)

Required documents:

i.   Most recent Programme/Sub-Programme BFP

ii.   Most recent MPS of a selected Vote within the Programme/Sub-Programme

iii.   G&E Guidelines attached to the BCC

iv.   The most up-to-date tool from MoFPED of how to mainstream Gender and Equity in Budgeting

The objective of the exercise is to equip participants with the skills to effectively address G&E concerns in their budget planning.

Task 1: Participants will be asked to look at **the most recent Programme/Sub-Programme BFP.** Steps for analysis:

i.   Identify Programme/Sub-Programme G&E issues.

ii.   In a plenary, participants should use the Guidelines for addressing G&E in BFPs to identify interventions for addressing G&E in medium term planning.

iii.   In small groups participants are required to analyse the information from Health Sub-Programme BFP and establish whether the sub-programme has successfully addressed G&E in the BFP.

iv.   Consider whether the sub-programme budget is effectively corresponding with the SPDP.

v.   How well has the sub-programme budget addressed the G&E concerns in the area analysed in exercises for modules 3 and 4?

vi.   Has the link between G&E responsive interventions and budget allocations been maintained?

vii.   Recommend how the BFP should have addressed G&E issues, with particular attention paid to the area of analysis under exercises for modules 3&4.

Task 2: In this task participants will be asked to anlyse a pre-selected section of the most recent MPS of the selected Vote within the analysed Programme/Sub-Programme.

Steps for analysis:

i.   Identify Programme/Sub-Programme G&E issues relevant to the mandate of the selected Vote.

ii.   In a plenary, participants should use the Guidelines for addressing G&E in MPS to identify interventions for addressing G&E in medium term planning.

iii.   In small groups participants are required to analyse the information from Vote MPS and establish whether the Vote has successfully addressed G&E in the MPS.

iv.   How well has the Vote budget addressed the G&E concerns in the area analysed in exercises for Modules 3 and 4?

v.   Has the link between G&E responsive interventions and budget allocations been maintained?

vi.   Recommend how the MPS should have addressed G&E issues, with particular attention paid to the area of analysis under exercises for modules 3&4.

Annex VII: How to assess G&E compliance of Programme/Sub-Programme BFPs and Vote-level MPSs

The objective of the practical task is to equip participants with the skills to confidently and effectively evaluate programme/sub-programme BFPs and Vote-level MPSs using the Equal Opportunities Commission's G&E compliance assessment tools.

Participants are required to assess a full sub-programme BFP and the MPS of the selected Vote for the most recent FY, using the G&E compliance assessment tools. This should be conducted as a group exercise to ensure participants share their experiences and challenges encountered while conducting G&E compliance assessments in the past. Steps for analysis:

i.   Identify sections of the BFP/MPS, where information on G&E compliance should be outlined.

ii.   Assess the documents for G&E compliance using the criteria outlined in the assessment tools

iii.   Are different sections of a BFP/MPS "communicating" with each other - i.e. are the G&E-responsive elements of programmes, their G&E-responsive outcomes and outputs included in the Programme/Sub-Programme/Vote-level budgets linked?

iv.   Are Vote G&E-responsive outputs/outcomes contributing to the G&E concerns/priorities identified at the Programme/Sub-Programme strategic objective level?

Annex VIII: How to Design Robust Performance Indicators and M&E Strategies (Module 7)

Required documents:

i.   Most recent sub-programme BFP

ii.   Most recent MPS of a selected Vote within the sub-programme

iii.   Sub-programme G&E Compacts (if available)

iv.   Programme monitoring guidelines

v.   National Integrated Monitoring and Evaluation Strategy (NIMES) in 2007/08

vi.   The monitoring framework for NDPIII

vii.   National Policy on Public Sector Monitoring and Evaluation 2013

viii.   Operationalising the National Policy on Monitoring and Evaluation 2014

The objective of the practical task is to develop participants' understanding of what makes a robust performance indicator and to develop their skills in designing and selecting indicators (tasks 1&2), as well as planning the M&E strategies and implementation mechanisms within their institutions (task 3).

Task 1: Participants are asked to look back at the exercise/case studies examined under module 5, discuss and evaluate the selection of output and outcome indicators for interventions included in a BFP/MPS.

The groups should use the scoring system introduced in M4:

Box 1: Scoring Template

SCORE	ASSESSMENT	CATEGORY
6	Highly satisfactory	
5	Satisfactory	SATISFACTORY
4	Moderately satisfactory	
3	Moderately unsatisfactory	
2	Unsatisfactory	UNSATISFACTORY
1	Highly unsatisfactory	

Screening Criteria	Score	Remarks
Achievement of outputs leads to the achievement of G&E-responsive outcomes.		
Output & outcome indicators SMART OR CREAM.		
Output & outcome indicators are G&E-responsive.		
Output & outcome indicators are sufficiently disaggregated - the level of detail in the definition of indicators is appropriate to effectively assess G&E concerns.		

The sub-programme/Vote is using both qualitative and quantitative indicators in its performance assessment. The balance between the different types of indicators effectively supports performance measurement of outputs & outcomes.		
Performance measures relate to the intended beneficiaries.		
G&E targets at output & outcome level are realistically achievable with the requested resources (budget allocation).		
The G&E dimension in outputs and outcomes is not negatively affected by VfM considerations.		

Task 2: In small groups, discuss how the composition and selection of indicators can be improved along the screening criteria in task 1. Participants should use a corresponding extract from the sub-programme G&E Compact where available.

Task 3: In small groups, discuss what could be the approach of the Vote towards monitoring and evaluating its performance against the output/outcome indicators set for the programme examined in task 1. Each group should consider the following questions:

i.   How often should performance against the set indicators be assessed?

ii.   Who will be conducting the monitoring of programme performance?

iii.   Who will be responsible for overseeing the monitoring of programme performance?

iv.   How will data be collected?

v.   How will the data be analysed?

vi.   How will the results be packaged/presented?

vii.   How/to whom will the monitoring information be communicated?

viii.   How to ensure that monitoring data is incorporated in interventions re-adjustment and future Vote planning/budgeting?

Annex IX : How to address G&E in Revenue Generation (Module 8)

The objective of the practical task is to strengthen participants' awareness of gender & equity biases in revenue generation and develop their skills to address them.

Task 1: Consider key non-tax revenue sources collected within the scope of the work of the sub-programme at the national/local levels in Uganda – e.g. user fees – what are the G&E considerations?

Divide the trainees into groups of five to make a gender analysis of the revenue sources. The groups should address the following questions:

i.   Who pays the respective revenue item?

ii.   Who finally pays the revenue item — the incidence?

iii.   What are the effects of the revenues both positive and negative on women, men, youth, the elderly, people living in hard-to-reach areas?

iv.   What recommendations can be made to ensure that any gender and equity bias is eliminated?

Task 2: Consider a type of tax revenue that is linked to the work of the analysed Sector.

National Health Insurance Scheme (consider the article below). Participants are required to consider the G&E implications of the proposed National Health Insurance Scheme Bill.

i.   What could be the G&E considerations in introducing the national healthcare coverage? Use the questions above to guide the discussion.

ii.   How would you plan a G&E incidence analysis of the proposed measures (consider timing, resources, responsibilities, etc.)?

iii.   What data would the policy makers require to conduct the analysis?

National Health Insurance Scheme for Uganda in the offing[168]

Uganda plans to set up a National Health Insurance Scheme subject to the passing of the National Health Insurance Bill 2007.

In a speech read by Vice President Edward Ssekandi at the just ended 44th Africa Insurance Organisation meeting at Speke Resort Munyonyo last week, President Yoweri Museveni said financing the national health insurance scheme shall be from the government (40.7%), insurance contributions (52.9%) and direct income (6.4%).

"The proposed plan will have the scheme financed by 4% monthly contributions from an employee's earnings, with the employer contributing an additional 4%," he said.

Museveni said health insurance schemes have not only been limited to middle income countries such as China, India and South Africa as many countries on the continent such as Ghana and Rwanda have shown that implementation of a universal health coverage is followed by efforts to expand social protection through the use of insurance.

If the plan becomes realistic, then, Uganda will join Kenya and Rwanda in the East African Community that have already done so.

In 2010, Rwanda enrolled 8.5 million members in the national health insurance scheme known as Mutuelle de Santé, which depends on citizens' contributions based on their economic status, though the government pays for those who cannot afford to. According to the Rwandan government, contributors pay annual premiums of about US$6 per family member (increased in 2011 from US$2 per person) with a little service fee paid for each visit to a health centre or hospital.

In Kenya, more than 3.5 million people from the formal sector and a further 2.5 million in the informal sector are currently enrolled to the National Hospital Insurance Fund.

People in self-employment contribute Ksh500 (US$4.76) per month to the government-owned insurer while from those in formal employment pay from Ksh320 (US$3) to Ksh1, 700 (US$16.18) based on their earnings per month.

Uganda has been slow to introduce the NHIS due to disagreements among the stakeholders – the government, employees and insurer – over a section of clauses in the National Health Insurance Bill.

For instance, employers have argued that paying for their employees' health insurance, in addition to the existing costs of paying 10 % contribution to the National Social Security Fund for their staff per month, will increase the costs of doing business in the country.

Instead, they prefer that the government deducts 1% or 2% of the employee contribution to the NSSF towards the social scheme.

On the other hand, the insurance sector recommends that contributors choose a scheme of their liking as long as the benefits are not inferior to those prescribed by the law.

This years' AIO conference themed "Furthering the financial inclusion agenda of African nations through insurance' attracted more than 800 delegates from Africa, Asia Europe and the USA.

Ibrahim Kaddunabbi Lubega, the Chief Executive Officer at the Insurance Regulatory Authority of Uganda, said access to finance empowers the communities and help reduce income inequalities.

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[168] The Independent, 30 May 2017. Available from: https://www.independent.co.ug/national-health-insurance-scheme-uganda-offing/

Annex X: Workshop Evaluation Forms

GEB training workshops are evaluated by participants to assess session content and delivery. Focus is on assessment of the effectiveness of training: participant interaction during the training; participant engagement with the material; quality of discussions; and ability to apply knowledge to practical exercises (particularly for the core modules 3-8). Participants also evaluate the quality of delivery by facilitators. Both evaluations are aimed at enabling facilitators to obtain feedback to improve the quality of GEB training workshops. Annex III (a) is the participants' end-of-workshop evaluation form, while Annex III (b) is the participants' assessment of facilitators form.

Annex XI: Participants' End-of-Workshop Evaluation Form

Activity Title: Capacity Development Workshop for ....

Venue: ....

Dates: ....

<div align="center">

Participants' End-of-Workshop Evaluation Form

</div>

Thank you for taking the time to answer these questions about the training activity. The evaluation form is anonymous for name; however, we request you to state your MDA[7]. The information will only be used to evaluate the training specific to your MDA and respondents will not be held accountable in any way. We appreciate your honest feedback.

MDA		
Designation		
Have you previously worked on Gender and Equity Budgeting in your MDA? (please circle one)	Yes	No

For each statement below, please write a grade in the right hand column that best describes your perception of the training. If you would like to add any comments you can do so immediately below each question.
Please indicate your level of agreement with the statements listed below by:

A. Strongly Agree	**B.** Agree	**C.** Neutral	**D.** Disagree	**E.** Strongly Disagree

	Please Grade
1. The course objectives were clearly explained Comments:_____ _____	
2. The course objectives/expectations were fully met Comments:_____ _____	
3. The trainers were knowledgeable and professional Comments:_____ _____	

4. Exercises enabled us to participate and apply our knowledge Comments:_____ _____	
5. The training materials provided were suitable Comments:_____ _____ __	
6. The time allocation for the training was adequate Comments:_____ _____	
7. I gained knowledge/skills that are useful for my job Comments:_____ _____	
8. The trainers encouraged participation and questions Comments:_____ _____	
9. The training methods used by the facilitators were suitable Comments:_____ _____	
10. Please state Modules where you needed more elaboration/assistance	
Please list any sessions where you think the method used to deliver the content needs to be reviewed and why	
What did you like best about the workshop and why?	
What other topics relevant to GEB should be considered for future trainings?	
How will you use the skills acquired after attending the workshop?	
To me, the biggest challenge to applying knowledge and skills acquired during the training is	
General comments/suggestions to improve future trainings of this kind	

Annex XII: Participants' Assessment of Facilitators Form

Activity Title: Training of ....

Venue: ....

Dates: ....

Participants' Assessment of Facilitators Form

Thank you for taking the time to answer these questions about the training activity. The evaluation form captures your personal information for purposes of giving feedback to GEB Trainers that we believe will enhance their capacities as Trainers. The information will only be used to evaluate the training specific to your module and sessions conducted. We appreciate your honest feedback

For each statement below, please write a grade in the right hand column that best describes your perception about the training. If you would like to add any comments you can do so immediately below each question.				
Please indicate your level of agreement with the statements listed below by:				
A. Strongly Agree	B. Agree	C. Neutral	D. Disagree	E. Strongly Disagree

Name of Facilitator_____

Session/Topic_____

Title of the Workshop_____

	Criteria	Grade	Remarks/ Comments
	During the session, the facilitator;		
1.	Helped all to participants in the discussions		
2.	Promoted mutual learning and understanding of the topic		
3.	Used time effectively		
4.	Made good use of the training curriculum and manuals		
5.	Got sessions back on track when confusion arose		

6.	Developed sufficient information about the topic discussed		
7.	Was able to develop practical and engaging exercises/case studies		
8.	Was able to engage the audience in the exercises/case studies		
9.	Was able to adapt to the needs of the particular audience		
10.	Encouraged differences in opinion		
11.	Communicated respectfully with all		
12.	Listened actively		
13.	Summarised and synthesised key points		
14.	Asked open-ended questions		
15.	Was clear and audible		
16.	Was not nervous and showed confidence		
17.	Used available space effectively		
18.	Used visual aids effectively		
19.	Was knowledgeable about the subject		
a.	**Total Score/ Rating**		

Please provide any additional comments you may have: