



THE REPUBLIC OF UGANDA



BMAU G&E BRIEFING PAPER (10/19) October, 2019

Gender and Equity responsiveness in selected Accountability Sector Votes. *What were the Achievements in FY 2018/19?*

Overview

Gender and Equity Budgeting (GEB) is a means of integrating gender and equity perspectives into all steps of the planning and budgeting processes. GEB involves an analysis and understanding of the situation of different categories of men and women, boys and girls to determine the gender gaps/ inequalities, and setting appropriate interventions in development plans and budgets to address them (OAG, 2015). Over time governments, international organizations and civil society groups have used a broad range of approaches to analyze government budgets and scrutinize them for their impact on women, girls, men and boys (ILO, 2006).

In Uganda, it is now mandatory for all ministries, departments, agencies, and local governments to address gender and equity in their budgets. To that end the Minister of Finance in consultation with the Equal Opportunities Commission issues out certificates of compliance for each Ministerial Policy Statement as evidence for the Vote's commitments to gender and equity.

This brief explores achievements in respect of Gender and Equity responsive interventions under three of the Accountability sector thematic areas: Economic Management, Resource Mobilization and Allocation and Budget Execution and Accounting. The implementation was conducted by the sector Votes three of which were assessed: Ministry of Finance Planning and Economic Development (MFPED), Uganda Revenue Authority (URA) and Public Procurement and Disposal of Public Assets (PPDA).

Key Issues

1. Inadequate budgets, less than 1% of the respective vote budgets were for gender interventions
2. Inadequate tax education programs for special interest groups such as women, proprietors of small scale businesses, PWDs, youth and limited consultations with trading communities on tax reforms.
3. Lack of disaggregated data for the tax payers i.e. women, youth, PDWs, Older Persons, and location
4. Negative cultural practices and high poverty levels limits participation of women and persons with disabilities in decision making

Introduction

To promote gender and equity responsive budgeting different strategies have been used by the Government of Uganda (GoU). For example under the Public Finance Management Act, 2015 (PFMA) each Ministerial Policy Statement is required to be gender and equity responsive and, should specify measures taken to equalize opportunities for men, women, persons with disabilities and other marginalized groups. The Ministry of Finance, Planning and Economic Development (MFPED) in its annual budget call circulars issues guidelines to Ministries, Departments and Agencies (MDAs) guidelines for the inclusion of gender and equity interventions in the budget framework papers. The Accounting Officers demonstrate how the ensuing budgets will address gender issues in their respective votes/sectors in the coming Financial Year (FY).

1 *Budget call circular is a document that kick starts the process of budget preparation and is distributed to all Ministries, Departments and Agencies as well as to the local governments*

Key sector gender and equity issues

Gender and equity issues under the sector included; limited capacity for mainstreaming gender and equity into plans and budgets; limited physical tracking of government expenditure of G&E interventions, low access to credit finance, limited taxation of the informal sector, and lack of awareness on local content, among others.

Achievements of selected Votes

Ministry of Finance Planning and Economic Development

The Gender and Equity interventions planned for the FY 2018/19 in the MFPED included: Skills development for staff in Gender and Equity responsive budgeting, assessment of MDA and local governments (LGs) for gender and equity for the issuance of certificates. In addition it was planned to operationalize the Gender Policy in the ministry.

Gender and equity budgeting training was conducted for 35 staff of which 25 were female and 10 male. A workshop on establishing national budget allocations for Gender and Equity was held and involved 36 staff (19 female and 17 male), while 38 staff (26 female and 12 male) were involved in reviewing the MFPED G&E policy. Whereas the interventions were in line with gender and equity budgeting, the number of staff trained was about 35% of the MFPED staffing level and is still low to cause the necessary impact. Moreover the MFPED staff need to be adequately skilled to be able to address gender and equity at the macro-economic level.

The Gender Policy for MFPED was not yet disseminated which impinged on the level of understanding gender and equity among staff.

There was no clear assessment of the total number of staff who required training by MFPED, accompanied by a clear strategy to ensure that they are all trained.

Support to the Microfinance Support Centre (MSC)

The MFPED through this programme seeks to alleviate rural poverty by supporting development of Community Savings and Credit Groups (CSCGs) and Savings and Credit Cooperatives (SACCOs) and, enabling access to affordable credit finance through the MSC

Intervention was to increase equitable access to affordable finance.

MSC offered lower interest rates to its clients ranging from 9% per annum for SACCOs- Agricultural loans, 13% to Small and Medium Enterprises (SMEs), 17% for the Commercial loans and 11% for teachers' SACCO. This interest rate performance was satisfactory compared to the commercial rates that were on average 23%.

Employment opportunities created were 408; (110 male, 100 women, 194 youth, 4 PWDs). Direct beneficiaries registered were 5,606 consisting of 1,652 Male, 2,850 Female, 1,067 Youth and 37 PWDs.

Uganda Revenue Authority.

Uganda Revenue Authority (URA) is mandated to make assessment of specified tax revenue, administer and collect, enforce and account for such revenue. For the FY 2018/19 the planned interventions included;

New taxpayers (113,675 taxpayers) added to the tax payer register implemented through the Tax Registration Expansion Programme (TREP). Increased tax education through different initiatives to improve tax payer filing and payment. The interventions aimed at achieving equal treatment in tax payment and widening the tax net through inclusion of the informal sector.

No gender interventions were planned.

Disaggregated data for the FY showed; a total number of 27,081 individuals were registered, of which 7,790(29%) were women and 19,291(71%) men. Total value of the taxes collected was Ug Shs 220,482,428,102 of which Ug Shs 52,041,301,345 was paid by women and Ug Shs 152,258,165,757 was paid by men.

Thirty engagements to create tax awareness were conducted across the regions; Western, Eastern, Northern, Southern and Central. Gender and special interest groups targeting wholesale, rental and agriculture sectors were highlighted, however disaggregated data for participants reached was not readily available.

There were no interventions geared towards supporting women and PWDs. For example, measures to improve compliance through training women in the use of the e-tax platform to avoid late filing of returns and penalties could not be appreciated as gender responsive.

There was no exclusive budget for gender and a review of the work plans for the FY found a lack of gender responsive interventions.

There was no gender policy at URA to guide interventions and form a basis for commitments in the budget.

Capacity building for gender conducted for URA staff although disaggregated data for participants was not available.

Public Procurement and Disposal of Public (PPDA)

The PPDA seeks to ensure the application of fair, competitive, transparent, non-discriminatory and value for money procurement and disposal standards and practice.

The planned interventions were to; give preferential treatment to domestically manufactured goods, Ugandan contractors and Ugandan consultants.

PPDA disseminated information on local content and trained contractors on local content. For example under the PPDA Gulu Regional Office 62 men and 21 women were trained, 80% of the participants were from the Local Governments (LGs) in the region. LGs however have challenges that include; a lack of appreciation of gender by the communities, cultural practices which tend to preclude women, limited participation of women at decision making levels. Furthermore the high poverty levels affect the ability of women to form companies that can ably bid for services and works. For example from the 20 LGs assessed it was only in Bunyagabu District LG where a firm owned by a woman obtained contracts of total value Ug shs 172m.

Although the intervention by the PPDA was gender responsive, there was no emphasis on the participation of the women in the bidding process.

Challenges to gender and equity budgeting

1. Lack of commitment to integrate gender issues in sector plans and existing budgets. Although gender interventions were included in work plans the funding was less than 1% of the MFPED budget and was not budgeted for under URA and PPDA
2. Although in some instances there were budgets allocated for gender and equity there were no explicit gender responsive activities included that made it difficult to assess performance.
3. Limited disaggregated data to support interventions conducted. For example the tax sensitization engagements conducted by URA did not record the participants by sex. Gender responsive budgets for future interventions would not be adequately informed.

4. Limited capacity in gender and equity budgeting for human resources to address identified gender and equity concerns especially in URA and PPDA.

Conclusion

Gender responsive budgeting makes it possible to include gender and equity concerns in the plans, budgets and monitoring and evaluations of MDAs and LGs. For the Accountability sector there is evidence to support the notion of progress towards gender and equity responsive budgeting. For example a gender policy was developed for MFPED, as well capacity building in appraising gender and equity issues, awareness interventions were made in all the institutions assessed.

Interventions to eradicate poverty through economic activities were achieved through the Micro Finance Support Centre.

However, much more remains to be achieved, due to limited understanding of gender and equity budgeting by key stakeholders such as Planners, Budget Officers and Community Development Officers. With the exception of MFPED, policies to support Gender and Equity under the respective sector Votes were not developed. Disaggregated gender data was also not readily available.

Recommendations

- 1) The MFPED should enhance support to sector Votes to develop gender responsive budgets. This can be achieved through awareness campaigns at the budget consultative meetings conducted annually.
- 2) MFPED should allocate a percentage of the Vote budgets to gender and equity which should in turn be supported by verifiable work plans and quarterly progress reports from the respective Votes.
- 3) Accountability sector Votes should include in their planning and reporting templates clear gender indicators for assessment.

4) The Equal Opportunities Commission in conjunction with the MFPED should enhance the sensitization of; national level officials, Members of Parliament, Political Leaders in Local Governments and technical staff at both central and LGs about gender and equity budgeting to enable them to influence local and national budgeting processes.

5) MFPED and the Office of the Prime Minister should develop a comprehensive monitoring framework for GRB performance in Government

References

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PPDA- the Public Procurement and Disposal of public Assets Act, 2003 Act 2003

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