

Forum for Women in Democracy (FOWODE)

National Gender Budget Project

Evaluation Report

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CONTENTS

	CONTENTS	i
	LIST OF ACRONYMS AND ABBREVIATIONS	ii
	EXECUTIVE SUMMARY	iii
1	INTRODUCTION	1
1.0	Background.....	1
1.1	The national gender budget project.....	1
1.2	Objectives of the evaluation.....	3
1.3	Structure of the report.....	3
2	GENDER BUDGET PROJECT IMPLEMENTATION	4
2.0	Introduction.....	4
2.1	Capacities to undertake gender budgeting.....	4
2.2	Gender budget research.....	6
2.2.1	2003/2004 national budget.....	6
2.2.2	Agriculture	8
2.2.3	Health	9
2.2.4	Education	10
2.2.5	Taxation	11
2.2.6	Finance	11
2.3	Gender budget advocacy.....	12
2.4	Gender budget networking.....	13
2.4.1	Second East African gender budget conference.....	13
2.4.2	East African regional budget workshop.....	15
3	CONCLUSIONS AND RECOMMENDATIONS	17
3.1	Conclusions.....	17
3.2	Project outcomes.....	17
3.3	Factors influencing achievement of project outcomes.....	18
3.4	Lessons learnt, good practices and recommendations.....	19
	DOCUMENTS CONSULTED	21
	PEOPLE CONSULTED	22
	TABLES	
1	Overview of the national gender budget project.....	2
2	2 nd East African gender budget conference action plan.....	15

LIST OF ACRONYMS AND ABBREVIATIONS

AGOA	African Growth and Opportunity Act
AIDS	Acquired Immuno Deficiency Syndrome
ASPS	Agriculture Sector Programme Support
CEDAW	Convention on the Elimination of all forms of Discrimination against Women
CSO	Civil Society Organisation
DANIDA	Danish International Development Agency
DDP	District Development Programme
ECA	Economic Commission for Africa
EOC	Equal Opportunities Commission
ESIP	Education Sector Investment Plan
FOWODE	Forum for Women in Democracy
GBP	Gender Budget Project
HIV	Human Immuno Virus
HSSP	Health Sector Strategic Plan
MAAIF	Ministry of Agriculture, Animal Industries and Fisheries
MMR	Maternal Mortality Rate
MoES	Ministry of Education and Sports
MoFPED	Ministry of Finance, Planning and Economic Development
MoGLSD	Ministry of Gender, Labour and Social Development
MoH	Ministry of Health
MP	Member of Parliament
MTEF	Medium Term Expenditure Framework
NGO	Non Governmental Organisation
PBO	Parliamentary
PEAP	Poverty Eradication Action Plan
PHC	Primary Health Care
PIP	Public Investment Plan
PMA	Plan for Modernisation of Agriculture
PWD	People with Disability
SDIP	Social Development Sector Strategic Investment Plan
TGNP	Tanzania Gender Networking Programme
UNDP	United Nations Development Programme
UPE	Universal Primary Education
URA	Uganda Revenue Authority
UWOPA	Uganda Women Parliamentarians Associations
VAT	Value Added Tax

EXECUTIVE SUMMARY

1. With financial support from the United Nations Development Programme (UNDP), New York, FOWODE implemented a one-year Gender Budget Project (GBP) at the national level. The project, that builds on FOWODE's earlier gender budget initiatives, focused on: agriculture, health, education, finance and taxation.
2. The overall objective of the project was to advocate for gender balanced budgets that address the needs of poor women and men, boys and girls in addition to giving full attention to other disadvantaged groups such as people with disabilities (PWDs). More specifically, the project was intended to: i) Strengthen members of parliament's (MP) capacities to undertake gender budgeting; ii) Conduct gender analysis of the national budget and selected sectoral budgets; iii) Advocate for more gender sensitive national and sectoral budgets; and iv) Strengthen regional gender budget networking.
3. The National Gender Budget Project has been, to a large extent, successful. The project was designed and implemented in such a manner that it achieved all its intended short term objectives. Whereas it is too early to tell whether the project will achieve its long term development objectives, indications are that, if the project activities are sustained and broadened, the desired transformation in the macro economy will occur.
4. The immediate outcomes of the project are as follows:
 - a) Gender budget awareness creation amongst parliamentarians, PBO staff as well as a few stakeholders in MAAIF, MoGLSD, MoH, MoES, CSOs and local governments.
 - b) Generated increased appreciation, amongst decision makers, of the significance of gender budgeting to the national development process.
 - c) Strengthened the gender budgeting capacities of researchers as well as some PBO staff that were involved in the gender budget studies.
 - d) Contribution to the generation and documentation of a body of knowledge on the gendered impacts of the sectoral budgets as well as the potential gendered outcomes of the national budget.
 - e) Creation of a space of engagement through the all inclusive dialogues where the citizens were able to question decision makers and technocrats on how budget priorities are set and public resources are spent.
 - f) Initiation of the process of institutionalisation of gender budgeting within parliament through the active involvement of the PBO in the project activities.
 - g) Emergence of FOWODE as a leading actor in national gender budget activities.
 - h) Strengthened FOWODE's links with local and regional gender budget actors.

5. A number of internal and external factors influenced the extent to which the project achieved its intended outcomes. The budget process involves a number of stakeholders with different gender capacities, perceptions and outlooks. The project was implemented in an environment where, to a large extent, strong negative cultural attitudes that include perceptions that women are incompetent, public space is for men where women should not transgress, and that gender equality promotes disharmony in society, still prevail. The major programmatic factor that influenced the project outcomes was the late disbursement of funding. This affected the timeliness of the project activities and resulted into missed awareness creation and advocacy opportunities. No scheduled activities were implemented during the first quarter of the project year.
6. Lessons Learnt, Good Practices and Recommendations
 - a) Involvement of stakeholders as well as implementing the project within the national decision making structures creates a sense of ownership, ensures sustainability as well as legitimacy.
 - b) Timely disbursement of funds is essential for project effectiveness.
 - c) Gender is a highly qualitative and political matter that is not easy to translate into actual deliverables. In order for the long-term development objectives of the project to be achieved, a more long-term project backed by commitment to provide financial and technical resources should be designed.
 - d) Future gender budget studies should involve a more rigorous and comprehensive gender analysis to include: i) demonstration of the causes of inequalities between men and women and clarification of implications for policy action; ii) comparison of how and why women and men are affected differently by the same policy and budget; iii) examination of how the “non-market” or “care economy” interacts with the “productive economy” and the inefficiencies that possible biases might provoke, as well as the inefficiencies that could result from failing to recognise gender biases.
 - e) Analysis of the taxation sector should include the impact of its role in mobilisation and generation of revenue. The analysis should highlight the invisibility of revenue generation activities in the non-market/care economies; the critical interdependence of the paid and unpaid economies; the contribution of the care economy to revenue generation and how gender blindness in taxation consequently provides an incomplete and partial picture.
 - f) Advocacy initiatives should take into consideration the different processes involved in budgeting, the related stakeholders and their mandates. The messages should thus be packaged and disseminated to respective stakeholders at different fora.
 - g) Gender budget advocacy efforts are likely to pay off if the targets set are smaller and more easily achievable. It is easier to advocate around one key issue. It is thus recommended that for each sector analysed, a priority gender concern should be identified that should be the focus of

- the gender budget advocacy. Focusing on one issue should not preclude advocating for a gender sensitive sectoral/national budget.
- h) Sustained gender awareness is essential for gender budgeting and further; a number of gender budgeting initiatives are on-going in the country. FOWODE should thus strengthen its networking with other CSOs involved in gender-related activities at both national and local government level.
 - i) The gender disaggregated beneficiary assessment tool should be further explored as a means of assessing the actual impact of the budget on the citizens.
 - j) In order to maximise the benefits of investment in the project, FOWODE should explore collaborating with MPs to broaden the coverage of activities to local government levels, inculcate a sense of ownership as well as ensure sustainability. MPs could be facilitated to organise gender budgeting orientation seminars for local governments in their constituencies. A similar arrangement for the Population and Development Population Forum on Food Security was highly successful. MPs acted as coordinators and the activities involved women councils and local government staff. That way, a sense of ownership – key in sustainability - in relation to the project was created. MPs would put on a political arm and could work in conjunction with CSOs operating at grassroots level.
 - k) FOWODE should also consider working with contact persons at the local government levels to further institutionalise gender budget activities.
 - l) Considering their advisory role to parliament, continued involvement of the PBO in all the project activities will ensure more sustainability of the project benefits in the national legislative process.
 - m) Manuals including step-by-step guidelines on gender budget analysis should be developed.
 - n) Considering that the MoFPED is strong and influential in terms of where money goes, and that budgets are based on plans, extra efforts should be devoted to bringing the key ministry people as well as the respective ministries planners/economists on board the gender budget agenda.
 - o) Amongst the priority actions that FOWODE should undertake in the future is: i) dissemination of the advocacy materials currently being produced; ii) a gender analysis of the Budget Act as requested by parliament; iii) further stakeholder gender awareness creation.
 - p) As a long-term measure, FOWODE should advocate for gender budgeting to be incorporated in all the relevant curriculum at all levels.

Despite the few challenges experienced, the project has, to a large extent been successful. However, gender budgeting is not yet part of the stakeholders' culture. In order for the project to achieve its long term objective, the project activities should be broadened and sustained for at least two more years.

1 INTRODUCTION

1.0 Background

Gender budget analyses examine any form of public expenditure or method of raising revenues and link national policies and their outcomes to the gendered distribution, use, and generation of public resources. By identifying the implications on women relative to men gender budget analyses can highlight gaps between reaching policy goals and the resources committed for their implementation. It can also elucidate heretofore-unseen hindrances to reaching stated objectives, which can lead to reprioritisation of expenditures and revenue raising and to a restructuring of the budget process. Gender analysis has the potential to ensure the inclusion of gender-related implications in budgets. Furthermore, opening the budget process to civil society participation and dialogue, including women's networks, increases transparency and dialogue between state/public institutions at each level and civil society.

Uganda has made considerable progress in the creation of an enabling environment for gender responsive development. This commitment includes *inter alia*: i) ratification of the Convention on the Elimination of all forms of Discrimination against Women (CEDAW); ii) a gender sensitive constitution (1995) that affirms equality of all persons and prohibits discrimination based on, amongst other things, sex; iii) a Ministry of Gender, Labour and Social Development (MoGLSD) established in 1988 as the national machinery for the advancement of women and promotion of gender equality and equity; iv) a national gender policy (1997) whose overall objective is mainstreaming gender in the national development process in order to improve the social, legal/civic, political, economic and cultural conditions of the people, in particular women; v) a national action plan on women (1999), developed as a follow-up to the Beijing World Conference on Women, designed to provide equal opportunities for women and men to participate in and benefit from social, economic and political development; and vi) the Social Development Sector Strategic Investment Plan (SDIP 2003-2008) that is built around a twin-track strategy: mainstreaming social development concerns (including gender) through working and supporting policy and programme development across and within sectors and direct/targeted interventions to provide services to specific socio-economic groups, including women.

This commitment to gender responsive development has, however, been constrained by the gender blindness of Uganda's national, sectoral and local government budgets. To address this challenge, Forum for Women in Democracy (FOWODE) has been implementing a Gender Budget Project at the national level as well as in four districts for the past four years.

1.1 The National Gender Budget Project

Scope and Objectives of the Project

With financial support from the United Nations Development Programme (UNDP), New York, FOWODE implemented a one-year Gender Budget Project (GBP) at the national level. The project, that builds on FOWODE's earlier gender budget initiatives, focused on: agriculture, health, education,

finance and taxation. The overall objective of the project was to advocate for gender balanced budgets that address the needs of poor women and men, boys and girls in addition to giving full attention to other disadvantaged groups such as people with disabilities (PWDs). More specifically, the project was intended to:

- Strengthen members of parliament's (MP) capacities to undertake gender budgeting;
- Conduct gender analysis of the national budget and selected sectoral budgets;
- Advocate for more gender sensitive national and sectoral budgets; and
- Strengthen regional gender budget networking.

Project Stakeholders

The project involved a number of stakeholders:

- Members of parliament were specifically targeted given their key role as policy makers;
- Parliamentary Budget Office (PBO) with the mandate of analysing macro economic issues, including the budget, and advising MPs accordingly;
- Planners involved in the development of sector strategic plans and budgets;
- Researchers with specialised knowledge and skills in gender analysis and budgeting;
- International, regional and civil society organisations (CSOs) involved in gender (budgeting) advocacy;
- Development aid partners who provide budget support to the government; and
- The general public who are the potential beneficiaries of national resource allocations.

Table 1 below summarises the project activities, related outputs and stakeholder involvement.

Table 1: Overview of the National Gender Budget Project

Activity	Target Group	Expected Outputs
1. Gender budget induction	MPs on the parliamentary budget, social affairs, agricultural and finance committees	Enhanced awareness of the significance of incorporating gender into macro economic policies
2. Gender budget methodological workshop	Potential researchers, PBO staff and MAAIF, MoH, MoES, and MoFPED planning officers	Improved gender budgeting analytical skills
3. Gender budget research	Researchers	Sector specific gender budget analysis reports
4. Gender budget advocacy	MPs, MAAIF, MoH, MoES, MoGLSD and MoFPED officials, development aid partners and the general public	Improved awareness of the centrality of gender sensitive budgets to sustainable national development
5. Regional gender budget networking	Regional (Burundi, Eritrea, Ethiopia, Kenya, Rwanda, Tanzania, Uganda) gender budget academicians and practitioners	Shared experiences on gender budget tools, implementation, challenges and good practices

1.2 Objectives of the Evaluation

The evaluation of the one-year (January – December, 2003) project is intended to:

- Identify the strong and weak points of the project;
- Determine the extent to which the project built the gender capacities of PBO staff, the parliamentary budget committee as well as MPs in general;
- Establish the effectiveness of the project in influencing the gender responsiveness of national macro economic policies; and
- Suggest strategies, methodologies, new issues and areas for strengthening the impact of the project.

Whereas the project ran for a period of one year, its overall objective of influencing the gender responsiveness of national macro economic terms is more long term in nature. The evaluation is thus based on how well the project achieved its defined outputs and to what extent it contributed towards its objectives. The sustainability of the project is also assessed in terms of stakeholder participation as well as the extent to which efforts were made to institutionalise it.

1.3 Structure of the Report

The report is organised in three sections. Section two details project implementation and the related outputs. A summary of the immediate project outcomes, the internal and external factors influencing the successful execution of the project, lessons learnt as well as suggestions for strengthening the impact of the project are presented in section three. This section provides the background information to the project.

2 GENDER BUDGET PROJECT IMPLEMENTATION

2.0 Introduction

The project was scheduled to start in January, 2003. However, due to the late release of funding, the activities were delayed by three months and by that time (April); several budget processes had already been completed. This affected the effectiveness of the project as it resulted into delayed or missed gender advocacy opportunities.

2.1 Capacities to Undertake Gender Budgeting

Capacity building activities included a gender budget induction seminar and a research workshop, both of which were organised in April. The two-day gender budget capacity building workshop was intended to create further awareness about the significance of incorporating gender in macro economic policies, in addition to strengthening stakeholders' capacities to undertake gender budgeting. Participants included MPs, PBO staff, officials from the MoFPED, MoGLSD, MoH, MAAIF, MoES, CSOs as well as the media. The workshop enhanced participants' consciousness about the significance of gender sensitive budgeting. As a result, MPs committed themselves to supporting the National Gender Budget Project through: i) honouring all invitations to participate in the project activities; ii) questioning the Minister of Finance, Planning and Economic Development about the steps taken to ensure that the national budget is gender responsive; and iii) providing space for gender budget stakeholders to address parliamentary sectoral committees. In addition, there has been increased gender sensitivity amongst MPs.

Prior to gender budgeting, gender was not given due consideration in parliament. The active participation of MPs in the project is invaluable. Not only has it enhanced our awareness about gender but it has also strengthened our gender advocacy. We play a very big advocacy role and have a lot of influence in our constituencies. We can make things move and if we are facilitated we can be involved in sensitisation as well as gender budget capacity building of local governments. For instance, I organised a seminar for about 2000 leaders sensitising them about the Poverty Eradication Action Plan (PEAP). A number of resolutions were made which I passed on to the PEAP review committee. The difficult group are men and these should be especially targeted. The project should strengthen its linkages with other women's organisation, like the Uganda Women Parliamentarians Associations (UWOPA), which already have their mandate. The networking intensifies the project outcomes because it benefits many more women.

Hon. Prof. Victoria Mwaka, Woman MP, Luwero district

The gender budget methodological workshop was organised for potential researchers: Makerere University, central and local government planners, PBO and CSOs. The workshop was intended to: i) identify the researchers for the studies; ii) further orient the researchers in gender budgeting theory and practice including the analytical tools; iii) develop the gender budget conceptual and analytical frameworks; iv) agree on a common list of research

questions; v) identify potential sources of information and key informants; and vi) agree on specific inputs, outputs, guidelines, procedures and deadlines.

The involvement of the PBO in the project activities was a strategic move that facilitated, and to some extent, institutionalised FOWODE's working relationship with parliament vis:

Our office is a key gender budget catchment area. All the budgets pass through this office. We are therefore, well-positioned to influence parliament as regards reallocation of resources. We support parliament through analysing macro economic issues including the budget and advising members accordingly. Our staff, who are attached to all parliamentary committees, have acquired new information relating to the concept of gender budgeting, have developed new procedures/methodologies of coming up with a gender budget and have a different outlook to gender. We have used the workshop(s) recommendations to advise parliament as well as the relevant line ministries on how to re-orient/adjust the specific sector budgets and ministerial policy statements, respectively. The impact of our advice may not be visible. However, we have noted an increased sensitivity to vulnerability and enhanced gender awareness during the parliamentary deliberations. For instance, there is now a lot of pressure to create the Equal Opportunities Commission (EOC). Gender budgeting is a relatively new concept, with incremental benefits that start off with understanding/appreciating it. However, I can confidently say that the concept has sunk in and our reservations about gender budgets are no more.

Mr. Samuel Wanyaka, Director PBO

Apart from building institutional capacity, the project has also had individual benefits through increased gender budget analytical skills and enriched theoretical and practical knowledge of gender budgeting. According to the PBO staff: *"Prior to our involvement in the project, we thought that 'a budget was a budget' that is intended to bring about economic development. There is now a realisation that budgets can be formulated from a gender perspective. Our capacities have been enhanced to such a point that if a task comes before us, we have the gender capacity to go about it. For instance, I can now give you a theoretical as well as a practical link between gender and poverty"*. However, the discussions revealed that gender has not been well-internalised by the PBO staff; they subsume it in poverty analysis.

PBO staff has attempted to incorporate gender into the routine analysis of macro economic policies, plans and budgets including the Medium Term Expenditure Framework (MTEF). However, they still find this to be very challenging. There are also indications from the MoGLSD that the gender budgeting knowledge and skills have been applied in the ministry's programmes and activities at national and local government level. Learning from FOWODE's experience phase two of the District Development Programme (DDPII), which is being implemented in six districts of Uganda, has taken on gender budgeting as a major basis for mainstreaming gender at district and sub county levels.

Despite these achievements, a number of challenges remain. Stakeholder discussions identified the following limitations: i) gender is about equity and economics about efficiency; ii) limited understanding of macro economic issues by gender theorists and practitioners; iii) gender is not considered as a priority, many times participation in gender budget activities is delegated to low ranking officers or individuals who are not directly involved in the budget process; iv) action plans developed during workshops are in many cases not operationalised by stakeholders largely due lack of finances but also due to inadequate political commitment; v) the few individuals that have been involved in the capacity building activities do not constitute a critical mass to effect change in their institutional structures; vi) gender is a new concept that is relational and relates to attitudinal change, 2-3 days of awareness creation is insufficient for those who have never been exposed to it before; vii) due to the short project life coupled with the delays in implementation, no actual adjustments in the budgets have been made – by April, there are no more opportunities for inputting in the budget; and viii) focusing on the national level is important but not sufficient, especially with decentralisation where implementation of government programmes is largely at the local government level.

2.2 Gender Budget Research

Studies were conducted to analyse the gendered implications of the national, agriculture, health, education, finance and taxation sectors in Uganda.

2.2.1 2003/2004 National Budget

The study was designed to assess the gendered impacts of Uganda's 2003/04 budget. More specifically, the study was intended to: i) conduct a gender analysis of the budget; ii) identify the salient gender concerns in the budget; and iii) specify the potential benefits of the budget on women as well as men.

Key Findings

1. The 2003/04 budget speech is largely gender blind with reference made in passing to women in their reproductive capacity.
2. Government's primary economic policy objective and the budget strategy for the 2003/04 financial year are not gender specific.
3. Economic performance is conceptualised in terms of growth and is presented in form of an aggregate economy – gender is not included as an analytical category.
4. By focusing on women's reproductive work, the budget attempts to identify and incorporate efficiency losses to society due to gender inequality.
5. The budget, to a limited extent, addresses women's practical gender needs through allocating resources to water provision, and health care but will not contribute significantly to greater gender equality because it does not directly address issues of power manifested in women's disadvantaged position relative to that of men in society.

6. The budget strategy hinges on efficiency at the expense of equity.
7. The budget is presented in aggregate statistical terms without gender, women as well as men specific budget lines.
8. Most of the data that informs budgetary decisions is not gender disaggregated and even where it is, the statistical data is inadequately analysed for its gendered implications.
9. Women's enormous contribution to the tax base in form of a social tax is ignored by government.
10. The national gender machinery (MoGLSD) has the least budgetary allocation (0.58%) indicating that it can not effectively execute its mandate.
11. In its present form, the budget has the potential to contribute towards gender equality and equity but only if during the implementation of the proposed investments, due consideration is given to gender.

Recommendations

1. Identify and put to the notice of policy makers, priority areas that are essential for the promotion of gender equality and equity but that also have macro economic implications – using the language that economists understand.
2. Affirmative action should be extended to women through women/gender specific budget lines to ensure that women participate in and benefit from the national development process equitably with men.
3. To ensure gender budgets, the collection, analysis and documentation of information in a gender disaggregated data should be institutionalised in order to ensure that all censuses, surveys and other studies commissioned by government and its development partners are gender sensitive.
4. Allocate resources to the care economy as a measure to maximise returns from this (social) revenue base.
5. On that basis, the social tax imposed on women's labour should be reflected in the resource generation strategies.

Sectoral Studies

The overall objectives of the studies were to establish how the respective sectoral budgets respond to the needs of the poor women, men, boys and girls. More specifically, the studies were designed to:

- Map out the gender terrain in the sectors, highlighting the prevailing inequalities;
- Undertake a gender analysis of the sectoral policy frameworks; and
- Undertake a gender analysis of the sectoral budgets for 2001/02.

The researchers were drawn from the Department of Women and Gender Studies, Makerere University, Civil Society Organisations (CSOs) as well as the PBO. The studies involved review of documents as well as field work in Kabarole (agriculture), Kiboga (health), Kumi (education) and Kampala (taxation). Each study focused on one development intervention to illustrate the

gender sensitivity of the respective sectoral budget. The field work was intended establish the actual impact of the budgets on the beneficiaries. Background documentation analysed included sectoral policies and strategic plans, ministerial policy statements, annual budget performance reports, UNDP reports and statistical abstracts.

A wide range of tools were used for the studies including: i) gender aware policy appraisal of public expenditure; ii) gender disaggregated public expenditure incidence analysis; iii) gender disaggregated beneficiary assessment; and iv) gender aware medium term economic policy framework.

2.2.2 Agriculture

The study was based on a gender analysis of the MAAIF 2001/2002 Policy Statement and Budget as well as an analysis of Danida's Agricultural Sector Programme Support (ASPS) as a case.

Key Findings

1. The Plan for Modernisation of Agriculture (PMA), which sets the agenda for rural development in Uganda, is cognisant of the gender dimensions of poverty.
2. MAAIF's objectives are gender neutral.
3. The ministerial policy statement, that includes the estimates of revenue and expenditure, is gender blind.
4. All the budgetary categories of MAAIF's recurrent expenditure are presented in gender neutral terms.
5. MAAIF's budget cannot benefit poor rural women unless it deliberately targets them during service delivery.
6. There is an under-representation of women amongst the MAAIF staff.
7. Female staff receive only 19.5% of the total salary.
8. Only 5 out of the 32 development projects in the ministry mention gender or women in their objectives or technical description.
9. The potential for mainstreaming gender in the agricultural sector is high. This is demonstrated by the ASPS, where the commitment to gender is reflected in all major programme and component documents and is followed through budgetary allocations, implementation, monitoring and evaluation.

Recommendations

1. Formulation of a gender policy for the agricultural sector.
2. Re-alignment of MAAIF's objectives to the PMA by making gender integral in all its interventions.
3. Mainstream gender in all MAAIF's policy objectives.
4. Define gender sensitive objectives, outputs and activities and monitoring and evaluation frameworks for all MAAIF's development interventions;
5. Move beyond sex ratios in service delivery and further incorporate qualitative measures for addressing intra-household gender inequalities.

2.2.3 Health

The study involved highlighting the gender disparities inherent in the health situation/indicators in Uganda, a gender analysis of the MoH 2001/2002 Policy Statement and Budget as well as the Primary Health Care (PHC) Programme in Kiboga district.

Key Findings

1. Despite the recorded national economic growth, poverty reduction and reforms in the health sector, Uganda's health situation has deteriorated and its indicators compare unfavourably with other regional countries.
2. Maternal mortality rate (MMR) has stagnated at 506 per 100,000 live births.
3. 75% of life years lost due to premature death are a result of ten preventable diseases with prenatal and maternal related conditions accounting for 20.4% of the burden.
4. Apart from sex specific health problems such as maternal morbidity, no gender disaggregated data is available on other diseases.
5. Whereas the healthcare system is steadily improving, there is a marked steady decline (from 25% in 1999/00 to 19% in 2001/02) in the proportion of mothers delivering in health facilities.
6. Gender disaggregated data in relation to staff establishment and new recruitment is not readily available.
7. Women continue to be under-represented in decision making. Only 26% of the senior administrative posts are occupied by women – the figure was the same in 1999.
8. Of the 1,050,555 people who lived with HIV/AIDS in Uganda by June 2002, 51% were women.
9. Girls in the age group of 15-19 years are six times more prone to HIV infection than their male counterparts.
10. Antenatal HIV infection rates, which had been declining over the past decade, have stagnated at slightly over 6%.
11. Women's limited control over cash and time constraints as a result of intra-household gender/power relations constrain their utilisation of health services.
12. Whereas the Health Sector Strategic Plan (HSSP) prioritised increasing the numbers of mothers delivering under the supervision of trained health assistants in financial year 2001/02, the proposed approaches ignored the existing gender dynamics.
13. The health policy statement is not explicit on HIV/AIDS preventive/control measures specifically targeting women despite the availability of gender disaggregated data showing that women are more prone to infection.
14. The 2001/02 health sector budget is gender blind with no specific expenditure in both recurrent and development allocations intended to achieve equity.

Recommendations

1. Conduct a gender disaggregated health needs assessment as a basis for formulation of policy and budgets.
2. Conduct a gender disaggregated beneficiary assessment of both short- and long-term expenditure to evaluate how resources are actually spent and policies and plans implemented.
3. Mainstream gender in all health sector policies.
4. Increase the health sector budget to ensure effective delivery of the minimum healthcare package to all the people.
5. Equitable distribution of resources should be a central objective of the national and health sector budgets – gender specific allocations aimed at attaining equity should be increased at the expense of mainstream expenditures.
6. Create gender awareness, demystify the budget, build up budget literacy and advocacy skills amongst health sector policy makers, staff and other stakeholders.

2.2.4 Education

The study involved a gender analysis of the education policy and 2001/02 budget and focused on Universal Primary Education (UPE). Fieldwork was conducted in Kumi district.

Key Findings

1. UPE has seen an increase in the enrolment rates of girls relative to boys in primary schools. The ratio of girls to boys in primary education is 49:51.
2. Girls' drop out rates from school are higher than boys'.
3. The percentage of girls enrolling in secondary school increased from 23.1% in 1997 to 44.1% in 2001.
4. The ratio of female to male enrolment is 46.3:53.7 and 8.8:91.2 in primary teacher training colleges and teacher training technical institutes, respectively.
5. Women constitute only 38% of total enrolment at tertiary level and predominate in the social sciences and humanities.
6. Women constitute 36% and 19.2% of primary school and secondary school teachers, respectively.
7. Gender disparities exist in the promotion rate for girls and boys in all classes.
8. Pregnancy and early marriages are the major causes of drop out for secondary school girls.
9. Women constitute 40% of the total employees and occupy 36% of the senior management positions in the MoES.
10. All, but one, sub sectors' recurrent expenditures are gender neutral.
11. All development programmes demonstrate gender blindness in their conceptualisation, design, implementation, monitoring and evaluation.
12. The Education Sector Investment Plan (ESIP) is not gender specific.
13. The gender specific interventions implemented by government have not been incorporated in the ESIP, and are inadequately reflected in policy and resources allocations.

Recommendations

1. Set gender disaggregated education access targets.
2. Create gender awareness in the communities and schools about the importance of education.
3. Adopt measures to reduce sexual harassment of girls.
4. Strengthen the MoES gender desk.
5. Engender curricula.
6. Re-integrate pregnant women and school-going mothers into the school system.

2.2.5 Taxation

The study focused on taxation and used the URA as a case study.

Key Findings

1. Tax reforms implemented by government since 2000 are gender neutral.
2. Tax incentives target the few rich and learned taxpayers.
3. Women do not contribute significantly to revenue generation.
4. Due to the prevailing gender roles, the products consumed by women and men differ. Poor women and men are mainly subjected to indirect taxes such as Value Added Tax (VAT) that increase the prices of their consumption goods/services as well as their inputs.
5. Through their reproductive work, women pay an unacknowledged social tax.
6. The URA budget allocations are gender insensitive.
7. Women are under-represented amongst the URA staff.
8. There are no apparent gender disparities in URA staff remuneration as well as taxation.

Recommendations

1. Formulate a tax policy that balances efficiency with equity.
2. Advocate for gender tax reform.
3. Institute fiscal considerations in terms of tax exemption for goods and services primarily used by women: i) goods related to reproductive health and hygiene; ii) items that support the care economy; iii) items that have an impact on time use (power for cooking); and iv) beauty products.
4. Engender URA business plans as a basis for gender budgeting.

2.2.6 Finance

Key Findings

1. The ministerial policy statement is gender blind.
2. Economic reforms like liberalisation, deregulation and privatisation have disadvantaged women further.
3. The benefits of macro economic stability are gender neutral.

4. Promotion of free markets excludes women who predominate in the care economy.
5. The MTEF is gender neutral.
6. Census statistics are, to a large extent, gender disaggregated.
7. No specific reference is made to gender in the Budget Call Circular, a key document with budgeting guidelines for line ministries.
8. The selection criteria that guide the Development Committee's consideration of interventions for inclusion in the public investment plans are gender neutral.
9. The Public Investment Plan (PIP) impact assessment indicators are not gender sensitive.
10. The budget performance indicators are not gender sensitive.
11. Women are under-represented in the MoFPED – there are no female ministers, women occupy 25% of the top administrative positions and constitute only 17% of the 249 staff.
12. Women are under-represented in staff development (only 25% of the staff who accessed training opportunities in 2000/1 were women).

Recommendations

1. Conduct gender disaggregated benefit assessment of policies.
2. Undertake a gender analysis of public expenditure.
3. Evaluate the gendered implications of the macro-economic framework as well as the strategy for the transformation of the economy.
4. Engender all economic policies, frameworks, and guidelines.
5. Advocate for a balance between physical outputs/value for money and gender sensitivity.

The studies were reviewed by technocrats drawn from the respective line ministries. The involvement of government officials in the review was intended to: i) raise awareness about the project; ii) bring to their attention the existing gender gaps and the proposed strategies to address them; iii) enrich the studies; iv) validate the findings; v) strengthen government/FOWODE partnership. The findings of the studies are being documented in a publication. The studies were also the basis of the gender budget advocacy initiatives presented in section 2.3 below.

2.3 Gender Budget Advocacy

Gender Budget Advocacy Materials

A communications expert was contracted to: i) develop gender budget advocacy messages; ii) design advocacy materials; iii) prepare a newsletter supplement about FOWODE's gender budget analysis; and iv) formulate a gender budget advocacy campaign strategy. Issue briefs that present the findings of the sectoral studies in a simple, easy to read format were developed and distributed to MPs, government planners, CSOs/NGOs, development aid partners and the general public. The studies have also been consolidated in a booklet that is currently being published.

Gender Budget Public Dialogues

Two half-day gender budget public dialogues were organised by FOWODE in August and September 2003. The dialogues were intended to further create awareness about the gender gaps through sharing with policy makers and the public, the findings of the sectoral studies. The overall objective was to advocate for more gender sensitive budgeting. Each dialogue was attended by slightly over 200 people.

High Level Gender Budget Advocacy Dinners

In collaboration with the Parliamentary Budget Committee, FOWODE organised two high level gender budget advocacy dinners in August to disseminate findings of the national and sectoral budget studies. The dinners were attended by MPs from the Parliamentary Budget, Social Affairs, Finance and Agriculture Committees, Parliamentary Committee on the National Economy, the PBO, MoFPED, MoES, MAAIF, MoGLSD, MoH, PMA secretariat, URA staff, development aid partners, NGOs, and executive members of FOWODE. An average of 30 people attended each dinner.

The major outcomes of the gender budget advocacy were:

1. Enhanced awareness amongst the participants about the prevailing gender inequalities in the respective sectors.
2. Suggestions about other stakeholders i.e. representatives of the respective ministries, to be targeted in the advocacy work.
3. Awareness about the significance of gender in policy formulation, planning and resource allocation.
4. A request to FOWODE by parliament to conduct a gender analysis of the Budget Act 2001.
5. Establishment of a parliamentary standing committee: the Equal Opportunities Committee. This is a precursor to the establishment of the EOC that will ensure *inter alia* the enforcement of affirmative action as well as the promotion of gender budgeting.
6. FOWODE was among the few CSOs that were been selected by government to actively participate in the PEAP revision process.
7. Commitment from MPs to take gender into consideration during parliamentary business.

2.4 Gender Budget Networking

2.4.1 Second East African Gender Budget Conference

The project networking activities involved the organisation and hosting of the 2nd East African Gender Budget Conference. The conference was a follow up of a first one organised by FOWODE in June 2002 that focused on: “Investing in Women: Towards Gender Responsive Poverty Reduction Strategies, Economic Policies and Budgets”. The themes of the second three-day conference were: good governance, gender and trade and gender and HIV/AIDS. The objectives of the conference were to: i) exchange information on gendered approaches to effectively engage in the current global economic discourse; ii) build capacity in gender, trade and macro economic policy; and iii) discuss alternative strategies to overcome the current negative globalisation

effects. The conference attracted participants from seven Eastern African countries (Burundi, Eritrea, Ethiopia, Kenya, Rwanda, Tanzania and Uganda) drawn from national and international CSOs/NGOs, government, UN agencies, academic institutions as well as the media.

The conference format included paper presentations as well as lab sessions. The keynote address was delivered by Mr. Mbaye Diouf, Director Economic Commission for Africa (ECA) Sub Regional Development Centre (East Africa) and focused on the socio economic implications of economic governance and globalisation. Papers presented under the different themes included:

Good Governance

- Democracy, Human Rights and Human Security: Putting our Money where our Mouth is by *Dr. Jacinta K. Muteshi, Kenya Human Rights Commission*
- Decentralised Governance and Participation of Women: Challenges and Strategies by *Ms Fides Chale, Tanzania Gender Networking Programme (TGNP)*

Gender and Trade

- Gender and Trade: The Gender Dimensions in Global and Regional Trade Initiatives by *Mohau Pheko*
- Trade Agreements, Who Benefits and How? The Case of the African Growth and Opportunity Act (AGOA) 2000 by *Mary J. Mwingira*
- Promotion of Export Lead Growth in the Era of Globalisation: The Case for Agricultural Exports by *David Mafabi*
- The Experience of Trade Negotiations in Cancun, Mexico by *Dennis Kabaara*

Gender and HIV/AIDS

- Gender and HIV/AIDS Care Practices: Policy Study in Kenya, Ethiopia, Eritrea and Somalia by *Hendrica Okondo, UNIFEM*
- What Informs the Spending Priorities in HIV/AIDS Programmes? By *Major General Lupogo, Tanzania AIDS Commission*
- Budgeting for HIV/AIDS: Gender Considerations and Options by *Dr. Grace Bantebya-Kyomuhendo, Department of Women and Gender Studies, Makerere University*

Domestic Violence

- Domestic Violence: Costs and Implications to Economic Development by *Dr. Josephine Kasolo, Women and Children Crisis Centre, Uganda*

Lab sessions on gender budgeting skills and techniques included two presentations:

- Guidelines for Gender Sensitive Budgeting for Results: Presentation and Sample Exercises by *Nalini Burns*
- Basics and Data Requirements for Benefit Incidence Analysis by *Mr. Paul Mpuga, Makerere University*

The major output of the conference was an action plan that identified the key issues for follow-up. Table 2 below summarises the action plan.

Table 2: 2nd East African Gender Budget Conference Action Plan

Key Issue	Proposed Strategies
GOOD GOVERNANCE	
<ul style="list-style-type: none"> a) Women under-represented in decision making b) Many gender-specific human rights instruments not enforced 	<ul style="list-style-type: none"> • Advocate for increased allocation of resources for capacity building for women in leadership positions • Strengthen women's capacity in policy analysis and advocacy through training • Awareness creation of women and men about their constitutional and other rights
GENDER AND TRADE	
<ul style="list-style-type: none"> a) Women's under-representation in trade constrains their exploitation of opportunities inherent in emerging free markets b) Disparities in gendered distribution of resources such as land and credit c) Women's work is undervalued and unrecognised by policy makers 	<ul style="list-style-type: none"> • Gender analysis of global and regional trade issues • Advocate for safety nets for women displaced by unfair trade • Build regional linkages to lobby for trading procedures and rules for small-scale producers • Establish regional network for information exchange and advocacy • Conduct further research on impact of trade arrangements on the poor, including women
GENDER AND HIV/AIDS	
<ul style="list-style-type: none"> a) Women more vulnerable than men to HIV/AIDS due to <i>inter alia</i>, limited control over their sexuality b) The burden of care of HIV/AIDS is disproportionately carried by women c) HIV/AIDS policies and programme are gender insensitive 	<ul style="list-style-type: none"> • Advocate for reprioritisation of HIV/AIDS policies and programmes to address gender • Analyse the costs of, and the trade offs of home-based care to the economy, the households, the women and the men • Generate data for policy makers through conducting research, time-use studies and situational analyses • Engage in HIV/AIDS preventive campaigns to empower women to negotiate safer sex

2.4.2 East African Regional Budget Workshop

The findings of the gender analysis of Uganda's 2003/04 national budget were also disseminated in an East African Regional Budget workshop held in Tanzania in August 2003, and hosted by TGNP. At the same meeting, findings of the Kenya and the Tanzania gender analysis of their respective national budgets were also presented. A comparative analysis of the presentations showed that gender was inadequately addressed in the respective countries'

resource allocations. In order to strengthen the individual countries' advocacy initiatives, the workshop participants proposed that the reports should be consolidated into one, highlighting the achievements, gaps and good practices that could be replicated. Due to budgetary constraints, this recommendation has not yet been implemented.

3 CONCLUSIONS AND RECOMMENDATIONS

3.1 Conclusions

The National Gender Budget Project has been, to a large extent, successful. The project was designed and implemented in such a manner that it achieved all its intended short term objectives. Whereas it is too early to tell whether the project will achieve its long term development objectives, indications are that, if the project activities are sustained and broadened, the desired transformation in the macro economy will occur. Gender is an ideology that takes sustained efforts of all stakeholders, at all levels, to effect change. The project embarked on a process of creating more sensitivity to gender budgeting in addition to advocating for the allocation of resources to address poor women, men and other disadvantaged people's needs. Gender budget achievements are an on-going process and this project consolidated gains made during previous initiatives.

3.2 Project Outcomes

The immediate outcomes of the project are as follows:

1. Gender budget awareness creation amongst parliamentarians, PBO staff as well as a few stakeholders in MAAIF, MoGLSD, MoH, MoES, CSOs and local governments.
2. Generated increased appreciation, amongst decision makers, of the significance of gender budgeting to the national development process. For instance, as a result of FOWODE's sustained engagement with MPs, parliament has seen a need for the speedy establishment of the EOC
3. Strengthened the gender budgeting capacities of researchers as well as some PBO staff that were involved in the gender budget studies.
4. Contribution to the generation and documentation of a body of knowledge on the gendered impacts of the sectoral budgets as well as the potential gendered outcomes of the national budget. The publication will be an authoritative source of reference material for researchers and will also inform policy.
5. Creation of a space of engagement through the all inclusive dialogues where the citizens were able to question decision makers and technocrats on how budget priorities are set and public resources are spent.
6. Initiation of the process of institutionalisation of gender budgeting within parliament through the active involvement of the PBO in the project activities.
7. Emergence of FOWODE as a leading actor in national gender budget activities. The parliamentary Budget Committee has requested FOWODE to undertake a gender analysis of the Budget Act. FOWODE is also one of the few CSOs that were selected by government to actively participate in the PEAP revision process.
8. Strengthened FOWODE's links with local and regional gender budget actors.

3.3 Factors Influencing Achievement of Project Outcomes

A number of internal and external factors influenced the extent to which the project achieved its intended outcomes.

The External Environment

The budget process involves a number of stakeholders with different gender capacities, perceptions and outlooks. The project was implemented in an environment where, to a large extent, strong negative cultural attitudes that include perceptions that women are incompetent, public space is for men where women should not transgress, and that gender equality promotes disharmony in society, still prevail. Related to this is the misconception that gender is a “women’s” concern and that women are already over-empowered requiring no further “special treatment”. This is complicated by the perception that gender is a separate “thing” and that anything to do with it, or women for that matter, is the responsibility of the person taking on the function of gender in the respective ministry.

Translation of gender theory and awareness into practice is also a major limitation. Knowing and doing gender are difficult, whereas most people are aware about the significance of gender to development; the majority do not know how to “do” gender while others are resistant to change. There are no hands on practical “How to do gender budget” manuals that can be used for translation of gender awareness and analysis into practice. Furthermore, i) there is inadequate gender disaggregated data to inform policy and practice; ii) limited gender capacities at both central and local government levels; iii) insufficient technical and financial resources of the national machinery for mainstreaming gender (MoGLSD) to execute its mandate; v) the gender focal points in the line ministries either having other “mainstream” sectoral responsibilities or being too high up in the hierarchy to devote time to gender or too low down to be listened to; vi) assigning the function of gender to individuals without training in gender; vii) planners/economists being statistical and quantitative by training; and viii) absence of statutory requirements to ensure gender compliance¹. But perhaps even more challenging is the fact that gender is a highly qualitative and political matter that is not easy to translate into actual deliverables.

Programmatic Factors

The major programmatic factor that influenced the project outcomes was the late disbursement of funding. This affected the timeliness of the project activities and resulted into missed awareness creation and advocacy opportunities. No scheduled activities were implemented during the first quarter of the project year. The gender budget workshop durations were also too short to effect the desired attitudinal changes as well as develop the appropriate capacities.

¹ There is no gender statute that obligates stakeholders to “do gender”. Having a law helps as Uganda’s Environment Statute demonstrates. It is a statutory obligation to undertake an environmental impact assessment including defining mitigation measures for all interventions that are likely to have a negative environmental impact.

3.4 Lessons Learnt, Good Practices and Recommendations

1. Involvement of stakeholders as well as implementing the project within the national decision making structures creates a sense of ownership, ensures sustainability as well as legitimacy.
2. Timely disbursement of funds is essential for project effectiveness.
3. Gender is a highly qualitative and political matter that is not easy to translate into actual deliverables. In order for the long-term development objectives of the project to be achieved, a more long-term project backed by commitment to provide financial and technical resources should be designed.
4. Future gender budget studies should involve a more rigorous and comprehensive gender analysis to include: i) demonstration of the causes of inequalities between men and women and clarification of implications for policy action; ii) comparison of how and why women and men are affected differently by the same policy and budget; iii) examination of how the “non-market” or “care economy” interacts with the “productive economy” and the inefficiencies that possible biases might provoke, as well as the inefficiencies that could result from failing to recognise gender biases.
5. Analysis of the taxation sector should include the impact of its role in mobilisation and generation of revenue. The analysis should highlight the invisibility of revenue generation activities in the non-market/care economies; the critical interdependence of the paid and unpaid economies; the contribution of the care economy to revenue generation and how gender blindness in taxation consequently provides an incomplete and partial picture.
6. The issues that were investigated are very closely linked because policy informs the planning process which in turn has direct implications on the budgetary allocations. Advocacy initiatives should take into consideration the different processes involved in budgeting, the related stakeholders and their mandates. The messages should thus be packaged and disseminated to respective stakeholders at different fora.
7. Gender budget advocacy efforts are likely to pay off if the targets set are smaller and more easily achievable. It is easier to advocate around one key issue. It is thus recommended that for each sector analysed, a priority gender concern should be identified that should be the focus of the gender budget advocacy. Focusing on one issue should not preclude advocating for a gender sensitive sectoral/national budget.
8. Sustained gender awareness is essential for gender budgeting and further; a number of gender budgeting initiatives are on-going in the country. FOWODE should thus strengthen its networking with other CSOs involved in gender-related activities at both national and local government level.
9. The gender disaggregated beneficiary assessment tool should be further explored as a means of assessing the actual impact of the budget on the citizens.
10. In order to maximise the benefits of investment in the project, FOWODE should explore collaborating with MPs to broaden the coverage of activities to local government levels, inculcate a sense of

ownership as well as ensure sustainability. MPs could be facilitated to organise gender budgeting orientation seminars for local governments in their constituencies. A similar arrangement for the Population and Development Population Forum on Food Security was highly successful. MPs acted as coordinators and the activities involved women councils and local government staff. That way, a sense of ownership – key in sustainability - in relation to the project was created. MPs would put on a political arm and could work in conjunction with CSOs operating at grassroots level.

11. FOWODE should also consider working with contact persons at the local government levels to further institutionalise gender budget activities.
12. Considering their advisory role to parliament, continued involvement of the PBO in all the project activities will ensure more sustainability of the project benefits in the national legislative process.
13. Manuals including step-by-step guidelines on gender budget analysis should be developed.
14. Considering that the MoFPED is strong and influential in terms of where money goes, and that budgets are based on plans, extra efforts should be devoted to bringing the key ministry people as well as the respective ministries planners/economists on board the gender budget agenda.
15. Amongst the priority actions that FOWODE should undertake in the future is: i) dissemination of the advocacy materials currently being produced; ii) a gender analysis of the Budget Act as requested by parliament; iii) further stakeholder gender awareness creation.
16. As a long-term measure, FOWODE should advocate for gender budgeting to be incorporated in all the relevant curriculum at all levels.

Despite the few challenges experienced, the project has, to a large extent been successful. However, gender budgeting is not yet part of the stakeholders' culture. In order for the project to achieve its long term objective, the project activities should be broadened and sustained for at least two more years.

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