



UGANDA

PUBLIC EXPENDITURE AND FINANCIAL ACCOUNTABILITY (PEFA) GENDER-RESPONSIVE PUBLIC FINANCIAL MANAGEMENT ASSESSMENT REPORT 2022

Final Report
28 August 2023

Abbreviations and Acronyms

BFP	Budget Framework Papers
CEDAW	Convention on Elimination of all Forms of Discrimination Against Women and Girls
DC	Development Committee
EoC	Equal Opportunities Commission
FOWDE	Forum for Women in Democracy
GAPR	Government Annual Performance Report
GEB	Gender and Equity Budgeting
GRB	Gender Responsive Budgeting
GRPFM	Gender Responsive Public Finance Management
LGs	Local Governments
MDAs	Ministries, Departments, and Agencies
MoGLSD	Ministry of Gender, Labor, and Social Development
MoFPED	Ministry of Finance Planning and Economic Development
MPS	Ministerial Policy Statements
NAADS	National Agricultural Advisory Services
NGBET	National Gender and Equity Budgeting Taskforce
NDPs	National Development Plans
NPA	National Planning Authority
OAG	Office of the Auditor General
PFM	Public Finance Management
PFMA	Public Finance Management Act
PIMS	Public Investment Management System
SAGE	Social Assistance Grant for the Elderly
SDGs	Sustainable Development Goals
UBOS	The Uganda Bureau of Statistics
UGX	Uganda Shillings
UNDP	United Nations Development Programme
UNFPA	United Nations Population Fund
<u>USAID</u>	United States Agency for International Development

Exchange Rate

Exchange rate: 3,853 Ugandan shillings (UGX) = 1 US dollar (US\$), as on September 1, 2022

Fiscal Year

Country fiscal year: July 1 to June 30

The last three fiscal years covered: Fiscal Years 2018/2019, 2019/2020, and 2020/2021, *except for Indicator GRPFM 3 and GRFPFM 4 - where is covered last budget submitted to the legislature (2022/23)*

Time of assessment (planned cut-off): 1 September 2022

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Executive Summary

This summary overviews Uganda's gender-responsive public financial management (GRPFM) assessment findings. The assessment aimed to review how Uganda's public financial management systems consider gender-differentiated needs and the gender impacts of fiscal policies and practices. The assessment utilized the PEFA supplementary framework for assessing GRPFM, which consists of indicators aligned with the existing PEFA framework for assessing public financial management performance. The assessment was conducted simultaneously with the PEFA performance and PEFA Climate Assessments. The fiscal years covered include 2018/2019, 2019/2020, and 2020/2021, except for Indicator GRPFM 3 and 4, which pertains to the last budget submitted to the legislature in 2022/2023. The years covered were as requested by Uganda Government, considering what years were completed when the assessment started.

This report serves as a baseline for tracking progress on gender responsiveness over time. It provides insights into the strengths, progress, and areas for improvement in Uganda's gender-responsive public financial management. The assessment findings will inform recommendations for enhancing the gender responsiveness of public financial management in Uganda, which will be presented to the Government of Uganda in a separate document.

The background section highlights the legal and policy frameworks supporting gender-responsive public financial management in Uganda. It emphasizes international frameworks, such as the Sustainable Development Goals, Beijing Platform of Action, CEDAW, and the Africa Agenda 2063, prioritizing gender equality and women's empowerment. Uganda's Vision 2040 and National Development Plan III at the national level prioritize women's empowerment and gender equality as central to achieving inclusive growth and transformation.

Key legislative Acts, including the Equal Opportunities Commission Act and the Public Finance Management Act, mandate the integration of gender considerations in planning and budgeting processes.

The section on institutional structures outlines the critical stakeholders involved in gender and equity-responsive policy planning and budgeting. These stakeholders include the Ministry of Finance, Planning, and Economic Development (MoFPED), the National Planning Authority (NPA), the Uganda Bureau of Statistics (UBOS), the Ministry of Gender, Labor, and Social Development (MoGLSD), the Equal Opportunities Commission (EOC), the Office of the Auditor General (OAG), and the Parliament. Each stakeholder has specific roles and responsibilities in promoting gender-responsive public financial management,

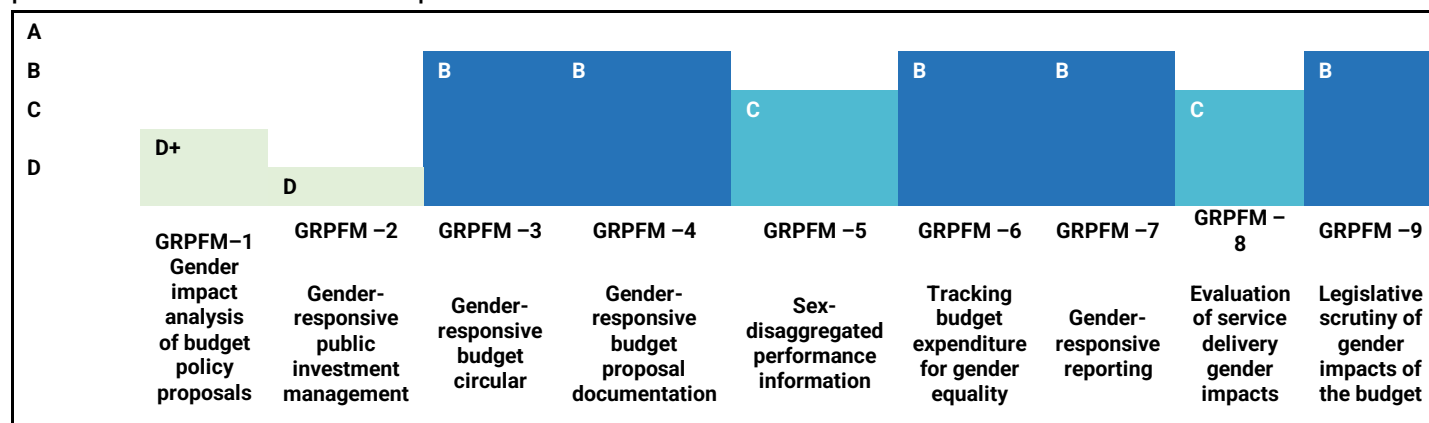
such as issuing compliance certificates, providing technical support, generating gender-disaggregated data, and conducting audits.

The coordination mechanisms for integrating gender considerations in public financial management are also discussed. Uganda has established the National Gender and Equity Budgeting Taskforce (NGEBT) as a central coordination mechanism, bringing together key stakeholders from various ministries, commissions, and civil society organizations. Formal partnerships and collaborations exist between the Equal Opportunities Commission and other ministries. MDA-level structures, such as Gender Focal Points and Gender Committees, ensure coherence and coordination of gender-responsive budgeting activities within ministries.

The assessment, utilizing the PEFA GRPFM, revealed the following results for assessing the gender responsiveness of Uganda's Public Finance Management System:

- Five out of nine indicators received a score of B, indicating that gender impact analysis is partially integrated into the relevant PFM institution, processes, or systems.
- Two out of nine indicators received a score of C, indicating that initial efforts have been made to incorporate gender impact analysis into the relevant PFM institution, process, or system.
- For one out of nine indicators, the score is D+, suggesting that gender considerations are not adequately included in the relevant PFM institution, processes, or system, or the performance falls below the required level for a C score. However, in one subdimension, initial efforts have been made.

One out of nine indicators received a score of D, indicating that gender considerations are not adequately incorporated in the relevant PFM institution, processes, or system, or the performance is below the required level for a C score.



SCORE	LEVEL OF GRPFM PRACTICE
A	Gender impact analysis is mainstreamed in the relevant PFM institution, processes, or system.
B	Gender impact analysis is partially mainstreamed in the relevant PFM institution, processes, or systems.
C	Initial efforts have taken place to mainstream gender impact analysis in the relevant PFM institution, process, or system.

Strengths of Uganda GRPFM

- Uganda has a robust legal framework for gender-responsive Public Financial Management (PFM) that serves as a strong foundation for promoting gender equality.
- The Public Finance Management Act of 2015 mandates Gender and Equity Budgeting for all Ministries, Departments, and Agencies (MDAs), requiring them to incorporate gender considerations in their Ministerial Policy Statements (MPS) and Budget Framework Papers (BFPs).
- The country's strategic policy planning framework, including Vision 2040 and National Development Plan III, integrates gender and equity considerations, and the plans of MDAs align well with the national development goals.
- Capacity building and planning tools have been developed to enhance the integration of gender in policies and budgets.
- Mechanisms for performance reporting and tracking budget allocations related to gender and equity have been established, and the Equal Opportunities Commission plays a crucial role in screening BFPs and MPS for gender and equity budgeting, providing guidance, and issuing compliance certificates.

Challenges to be addressed

- The challenges to be addressed in Uganda's gender-responsive Public Financial Management (PFM) systems include the need for improved alignment between policies and budgets, better integration of gender analysis into budget planning, enhanced availability and use of gender statistics, and the consolidation of gender-responsive interventions and reporting.
- Policies and budgets should be aligned to ensure that gender-responsive strategic documents are reflected in sectoral budget frameworks and that gender considerations are included in budget planning and performance indicators.
- The Budget Call Circular should mandate the sex disaggregation of indicators and align the budget with gender-responsive budget frameworks. Integrating gender analysis into budget planning and reporting processes is crucial to identify opportunities for addressing gender gaps effectively.
- Enhancing the availability and use of gender statistics and sex-disaggregated data is important for informed budget decisions and performance reporting. Consolidated reports can provide a comprehensive overview of gender-responsive interventions and outcomes. Rather than creating parallel systems, building upon the existing PFM structure while establishing additional structures to support gender-responsive interventions is recommended. Clear guidance on analyzing the impact of gender and equity should be included in the Public Investment

Management Guidelines, with practical procedures for incorporating the analysis findings into investment plans and projects.

INTRODUCTION

1.1. Purpose

1. The assessment's primary purpose was to review the gender responsiveness of the Uganda public financial management (PFM) systems, including how PFM institutions, procedures, and processes consider gender-differentiated needs and the impacts of fiscal policies and practices on men and women, boys, and girls. Gender-responsive PFM can address gender-specific needs and close gender gaps across sectors. Gender-responsive PFM is not just about funding explicit gender equality initiatives. It also entails analyzing fiscal policies and budgetary decisions to understand their intended and unintended impact on gender equality and using this information to design and implement more effective policies.¹
2. The assessment was carried out using the PEFA supplementary framework for assessing gender-responsive public financial management (GRPFM)—the *PEFA GRPFM framework*—a set of supplementary indicators aligned with the existing PEFA framework for assessing PFM performance. The assessment was carried out simultaneously with the PEFA PFM performance assessment and PEFA Climate Assessment.
3. The assessment of gender responsiveness of the PFM using the PEFA GRPFM framework is carried out for the first time in Uganda. Therefore, this report on assessment findings serves as a baseline and will support the Government of Uganda in tracking progress on gender responsiveness over time. The report also provides an overview of the progress, strengths, and areas for improvement. Recommendations on enhancing the gender responsiveness of PFM based on assessment findings will be provided to the Government of Uganda in a separate document.

1.2. Background

This subsection offers a comprehensive overview of the integration of gender considerations in Uganda's Public Financial Management (PFM) system. It encompasses the relevant legal and policy frameworks, institutional structures, coordination mechanisms, and capacities for gender-responsive policy planning and budgeting.

Key Legal and policy framework for gender-responsive PFM

¹ Gender Budgeting in G20 Countries in: IMF Working Papers <https://www.elibrary.imf.org/view/journals/001/2021/269/article-A001-en.xml>

Gender-responsive Public Financial Management (PFM) operates within a robust legal and policy framework that emphasizes the importance of gender equality and women's empowerment at the global, regional, and national levels.

The 2030 Agenda and the Sustainable Development Goals prioritize gender equality and women's empowerment as stand-alone goals (SDG 5) and as a cross-cutting issue in all the SDGs.

In July 2015, the parliament of Uganda endorsed the Addis Ababa Agenda for Action, reaffirming the pivotal role of achieving gender equality, empowering women and girls, and upholding human rights in fostering sustainable development and inclusive economic growth.

International frameworks such as the Beijing Platform of Action (1995), the Convention on the Elimination of all Forms of Discrimination Against Women and Girls (CEDAW, 1979), the Protocol to the Africa Charter on Human and Peoples' Rights on the Rights of Women in Africa (Maputo Protocol, 2003), and the Africa Agenda 2063 highlight the significance of gender equality and the empowerment of women and girls. These frameworks urge member states to integrate gender perspectives into policy decisions, legislation, development plans, programs, and all activities, while actively combating discrimination in social, cultural, economic, and political spheres.

Within Uganda, Vision 2040 and National Development Plan III (2020/21–2024/25) prioritize women's empowerment and gender equality as central to achieving inclusive growth and social and economic transformation. These instruments serve as fundamental pillars for advancing gender equality and women's empowerment at all levels.

The Equal Opportunities Commission Act, No. 2 of 2007 (EOC Act) sets the requirement for both state and non-state institutions to adhere to gender-responsive planning and budgeting, as outlined in Sections 14 (1) and 14 (b), (c), (d), (e), and (f) of the Act.

Uganda adopted the Public Finance Management Act (PFMA) in 2015, which included Gender and Equity Budgeting as a crucial part of public finance management. This key legislative step strengthens Uganda's commitment to achieving equal opportunities in planning and budgeting processes.

The PFMA includes provisions that mandate all Ministries, Departments, and Agencies (MDAs) and Local Governments to address gender and equity considerations in their Budget Framework Papers (BFPs) and Ministerial Policy Statements (MPS). These documents must outline how the respective entities will address various groups' diverse

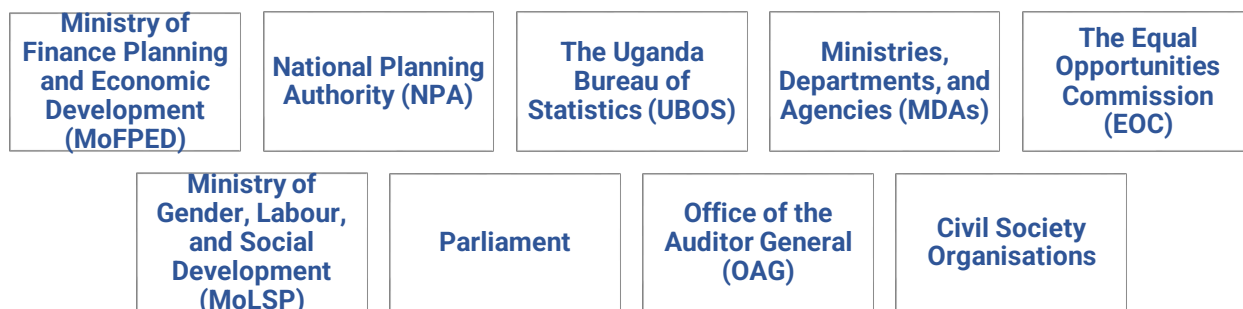
needs and concerns, including men, women, people with disabilities, older people, youth, and communities residing in hard-to-reach areas.

The National Audit Act adopted in 2018, in the functions of the Auditor General (section 13), prescribes that the Auditor General shall "conduct a financial, value for money audits and other audits such as gender and environment audits in respect of any project or activity involving public funds."

The list of other adopted national gender-related policies relevant to gender-responsive planning is enclosed. (Annex)

Institutional structures

The key stakeholders involved in gender and equity-responsive policy planning and budgeting are:



Stakeholder	Role
Ministry of Finance Planning and Economic Development (MoFPED)	<p>In collaboration with the Equal Opportunities Commission, the Ministry of Finance, Planning, and Economic Development (MoFPED) issues a certificate that verifies the adherence of the Budget Framework Papers and Ministerial Policy Statements to gender and equity responsiveness.</p> <p>Furthermore, the MoFPED allocates funds dedicated to gender and equity initiatives to Ministries, Departments, and Agencies (MDAs) and Local Governments (LGs). Through its Budget Monitoring and Accountability Unit, the MoFPED ensures systematic monitoring of budget expenditures and tracks the implementation of these initiatives on the ground.</p>
National Planning Authority (NPA)	<p>The National Planning Authority (NPA) plays a crucial role in developing comprehensive and integrated long-term and medium-term plans for the country. Regarding Gender and Equity Budgeting (GEB), the NPA ensures that gender and equity considerations are</p>

	<p>incorporated into the national planning frameworks, national development plans (NDPs), and the national vision, Vision 2040.</p> <p>Since the enactment of the Public Finance Management Act (PFMA) in 2015, the NPA has been responsible for ensuring that Ministries, Departments, and Agencies (MDAs), as well as Local Governments (LGs), prioritize gender and equity issues. Section 9 of the PFMA grants the NPA the authority to issue a certificate of compliance with the annual budget of the previous financial year, assessing its alignment with the National Development Plan.</p> <p>The NPA provides technical support to MDAs at the national level and LGs at the sub-national level. It assists in preparing the annual assessment report by the MoFPED, which is presented to Parliament. Additionally, the NPA tracks the yearly budgets and quarterly plans of MDAs and LGs to ensure the allocation of resources for gender and equity initiatives.</p>
<p>The Uganda Bureau of Statistics (UBOS)</p>	<p>The Uganda Bureau of Statistics (UBOS) plays a crucial role in generating, coordinating, and supervising official statistics within the National Statistical System. UBOS is responsible for generating gender-disaggregated data through various means, including national household surveys, demographic surveys, panel surveys, and population censuses. In addition, UBOS conducts specialized censuses in specific sectors such as education, labor, and livestock.</p> <p>To enhance the quality and availability of statistical data, UBOS encourages Ministries, Departments, and Agencies (MDAs) to employ sector statisticians. These dedicated statisticians contribute to generating, presenting, and utilizing sector-specific administrative data, strengthening the overall statistical capacity.</p> <p>Moreover, UBOS plays a pivotal role in providing data collection, analysis, and utilization training. This is achieved through in-house training activities organized in collaboration with MDAs. By imparting knowledge and skills related to data and evidence, UBOS supports the development of a proficient statistical workforce across government entities.</p>
<p>Ministry of Gender, Labor, and Social Development (MoGLSD)</p>	<p>The Ministry of Gender, Labor, and Social Development (MoGLSD) serves as the National Machinery for Gender Equality and Women's Empowerment in Uganda. One of its key mandates is to facilitate and promote the integration of gender considerations throughout Ministries, Departments, and Agencies (MDAs) and Local Governments (LGs).</p>
<p>The Equal Opportunities Commission (EOC)</p>	<p>The Equal Opportunities Commission plays a critical role in screening Budget Frameworks and Ministerial Policy Statements (MPS) to</p>

ensure gender and equity considerations are adequately addressed in budgeting processes. As part of this role, the commission provides advice to the Minister of Finance, Planning, and Economic Development (MoFPED) regarding the issuance of compliance certificates to sectors and Ministries, Departments, and Agencies (MDAs) whose budgets align with the guidelines set forth by legal obligations.

Before the budgets of sectors and MDAs are approved by Parliament, the Equal Opportunities Commission evaluates them to determine their compliance with gender and equity budgeting principles. If the budgets meet the established guidelines, the commission recommends that the MoFPED issue compliance certificates to the respective sectors and MDAs. These compliance certificates serve as confirmation that the budgets have fulfilled the requirements related to gender and equity considerations.

By implementing this process, the Equal Opportunities Commission contributes to promoting gender equality and equity in budgetary decisions, ensuring that resources are allocated to address the diverse needs and concerns of various groups within society.

**Ministries,
Departments, and
Agencies (MDAs)**

Preparation of gender-responsive Ministerial Policy Statements

Preparing gender-responsive Ministerial Policy Statements involves incorporating gender considerations and addressing different genders' specific needs and concerns in the policies and plans developed by Ministries.

Preparation of Gender Responsive Budget Frameworks

The process of developing Gender Responsive Budget Frameworks includes the integration of gender perspectives and considerations into the planning and allocation of budgets. This includes conducting an analysis of the budget's impact and, identifying priorities specific to gender equality, and allocating resources to address gender disparities and promote equal opportunities.

Preparation of Performance Reports

The preparation of Performance Reports involves assessing and reporting on the progress and achievements of programs, projects, and policies implemented by Ministries and government entities. These reports provide an overview of interventions' outcomes, impacts, effectiveness, and utilization of allocated resources. In the context of gender-responsive planning and budgeting, Performance Reports should also include information on the extent to which gender-specific targets were achieved, the impact on gender equality outcomes, and the allocation and utilization of resources for gender-

	<p>related initiatives. This ensures accountability and transparency in addressing gender disparities and promotes evidence-based decision-making for future planning and resource allocation.</p>
<p>Office of the Auditor General (OAG)</p>	<p>By the National Audit Act, the Office of the Auditor General (OAG) is responsible for conducting various audits of projects or activities involving public funds. These audits include financial, value-for-money, and audits focused on gender and environment.</p> <p>Specifically, concerning Gender and Equity (G&E), the OAG carries out audits to assess compliance with G&E requirements outlined in the law. During the annual audit process, management provides guidelines to incorporate cross-cutting issues, including G&E considerations, into the audit. The OAG also utilizes guidelines from the National Planning Authority (NPA) and the Equal Opportunities Commission (EOC) to ensure that G&E issues are adequately monitored and evaluated.</p> <p>It's important to note that while the Auditor General does not possess enforcement powers, they provide policy recommendations for the agencies being audited. These recommendations aim to guide agencies in addressing G&E concerns and improving compliance with relevant G&E regulations and guidelines.</p>
<p>Parliament</p>	<p>Under section 9 (6) of the Public Finance Management Act (PFMA), the national Budget Framework Papers (BFPs) are submitted to Parliament for review. The Parliamentary Budget Committee conducts a compliance audit using a checklist to assess the effectiveness of BFP compliance, with a particular focus on sector-specific gender actions.</p> <p>Additionally, the Budget Committee examines the budgets of all sectors and Ministries, Departments, and Agencies (MDAs) with the assistance of the Budget Office of Parliament. The Budget Office conducts a compliance audit of the national BFP to evaluate its efficacy in meeting the required standards. The findings from these audits are presented to Parliament for final approval.</p> <p>To facilitate a gender-responsive approach, gender analytical briefs are prepared for consideration by sectoral committees. These briefs provide information and analysis related to gender considerations within each sector. The sectoral committees convene to question MDAs on their performance and prepare reports that Parliament then reviews and considers.</p> <p>This comprehensive process ensures that the Parliament scrutinizes and assesses the compliance, efficacy, and gender responsiveness</p>

of the Budget Framework Papers and sector budgets, thus playing a vital role in budgetary decision-making and oversight.

Civil Society Organizations, particularly those operating under the Civil Society Budget Advocacy Group (CSBAG), have significantly influenced Gender and Equity Budgeting (GEB). Through their advocacy campaigns, these organizations have utilized thematic studies focused on gender in various sectors to drive their efforts.

At the community level, CSBAG and the Forum for Women in Democracy (FOWODE) have introduced innovative approaches by establishing Gender Responsive Budgeting (GRB) community clubs. These clubs have been instrumental in collecting evidence of gender gaps and disparities at the village level. The information gathered through these clubs serves as valuable evidence that can be considered during the district's annual planning and budgeting processes.

By highlighting the gender gaps and advocating for their inclusion in budgetary decisions, these civil society organizations have played a crucial role in promoting gender equality and equity. Their work contributes to ensuring that the planning and budgeting processes at both the community and district levels consider the specific needs and concerns of different genders.

Coordination mechanisms for integrating gender considerations in PFM

To enhance the integration of gender considerations in Public Financial Management (PFM), Uganda has established effective coordination mechanisms:

National Gender and Equity Budgeting Taskforce (NGEBT)

The establishment of the NGEBT in 2016 has been a pivotal strategy for advancing gender-responsive and equity financing. The task force is chaired by the Director of Budget at the Ministry of Finance, Planning, and Economic Development (MoFPED) and the Co-Chair from the Equal Opportunities Commission (EOC).

The composition of the task force includes key stakeholders such as the EOC; MoFPED; Ministry of Gender, Labor, and Social Development (MoGLSD); Parliament; Ministry of Education and Sports (MoES); Ministry of Health (MoH);, Office of the Prime Minister (OPM); National Planning Authority (NPA); Ministry of Public Service (MoPS); Civil Society Budget Advocacy Group (CSBAG);, and Forum for Women in Democracy (FOWODE).

This diverse membership ensures robust multi-stakeholder engagement in advancing gender-responsive PFM.

Formal Partnerships and Collaborations:

The Equal Opportunities Commission has formal partnerships through memoranda of understanding with other MDAs, fostering cooperation and collaboration in advancing gender and equity considerations. Additionally, other MDAs have strategic partnerships in place. For example, the Ministry of Gender, Labor, and Social Development collaborates with the Uganda Bureau of Statistics (UBOS) for data, the NPA for gender inclusion in National Development Plans (NDPs), and the Office of the Prime Minister (OPM) for monitoring indicators.

MDA-level Structures

Various structures within MDAs have been established to ensure coherence and coordination of Gender Responsive Budgeting (GRB) activities. These structures include Gender Focal Points and appointed or designated staff members responsible for gender mainstreaming and coordination of GRB activities. Gender Committees, composed of gender focal points from different departments in the agency, serve as platforms for collaboration, knowledge sharing, and joint decision-making on gender-related budgeting matters. These committees play a crucial role in facilitating dialogue, identifying gender gaps, and promoting the integration of gender considerations throughout the budgeting process.

External partners

The efforts to promote Gender and Equity Budgeting (GEB) in Uganda are supported by several key development partners. These partners include UN Women, the European Commission (EU), the United Nations Development Program (UNDP), Statistics Norway, the Swedish Embassy, the United Nations Population Fund (UNFPA), and the United States Agency for International Development (USAID).

The capacity of relevant stakeholders to perform gender-responsive PFM

Several gender policy planning and budgeting tools are available to MDAs and LG to implement Gender and Equity Financing. These are:

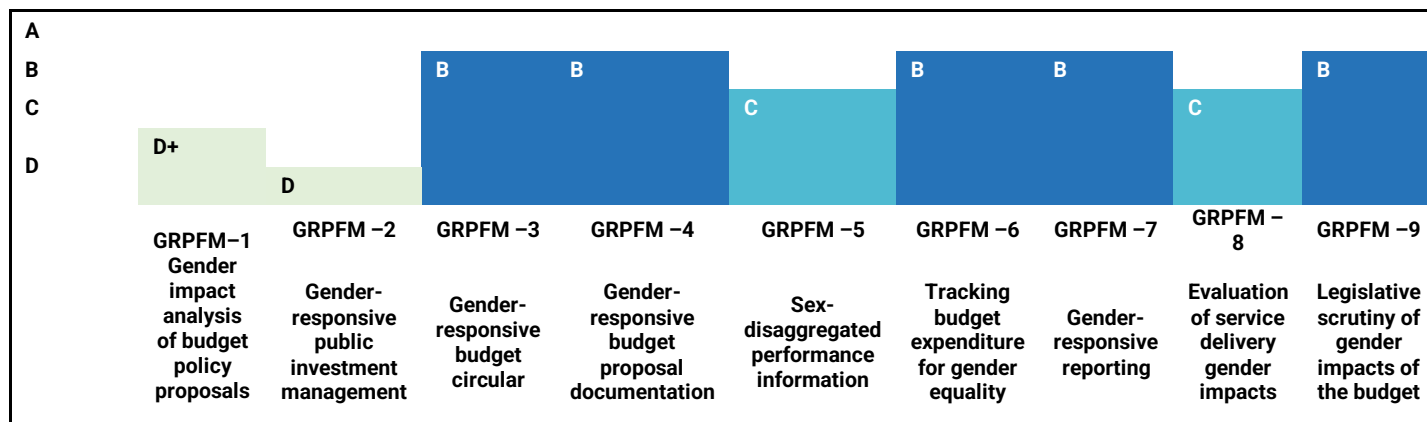
- Gender and Equity Compacts
- Gender and Equity Compendium
- Gender and Equity Planning and Budgeting Guidelines for Sectors and MDAs
- Guidelines for Addressing Gender and Equity in Budget Framework Papers (BFPs)
- Gender and Equity Compliance Cycle
- Handbooks for Implementation of NDPIII Gender and Equity Commitments

2. OVERVIEW OF ASSESSMENT FINDINGS

This section summarizes the findings from the PEFA assessment conducted on gender-responsive Public Financial Management (PFM) practices compared to the PEFA GRPFM framework. It also highlights the key PFM tools and processes that contribute to promoting gender equality. A more comprehensive analysis of the findings and the evidence used to score the indicators can be found in section 3.

The assessment, utilizing the PEFA GRPFM, revealed the following results for assessing the gender responsiveness of Uganda's Public Finance Management System:

- Five out of nine indicators received a score of B, indicating that gender impact analysis is partially integrated into the relevant PFM institution, processes, or systems.
- Two out of nine indicators received a score of C, indicating that initial efforts have been made to incorporate gender impact analysis into the relevant PFM institution, process, or system.
- For one out of nine indicators, the score is D+, suggesting that gender considerations are not adequately included in the relevant PFM institution, processes, or system, or the performance falls below the required level for a C score. However, in one subdimension, initial efforts have been made.
- One out of nine indicators received a score of D, indicating that gender considerations are not adequately incorporated in the relevant PFM institution, processes, or system, or the performance is below the required level for a C score.



Legend

SCORE	LEVEL OF GRPFM PRACTICE
A	Gender impact analysis is mainstreamed in the relevant PFM institution, processes, or system.
B	Gender impact analysis is partially mainstreamed in the relevant PFM institution, processes, or systems.
C	Initial efforts have taken place to mainstream gender impact analysis in the relevant PFM institution, process, or system.
D	Gender considerations are not included in the relevant PFM institution, processes, or system, or performance is less than required for a C score.

The current system shows several key strengths and weaknesses in its approach to gender-responsive Public Finance Management (PFM).

Strengths

Uganda has a solid legal framework for gender-responsive Public Financial Management (PFM), which provides a foundation for promoting gender equality.

The Public Finance Management Act of 2015 makes Gender and Equity Budgeting mandatory for all Ministries, Departments, and Agencies (MDAs), requiring them to incorporate gender considerations in their Ministerial Policy Statements (MPS) and Budget Framework Papers (BFPs).

The strategic policy planning framework, including Vision 2040 and National Development Plan III, integrates gender and equity considerations. The strategic plans of MDAs align well with the National Development Plan III.

Significant efforts have been made in capacity building and developing planning tools to enhance the mainstreaming of gender in policies and budgets.

Mechanisms for performance reporting and tracking budget allocations addressing gender and equity issues have been established.

The Equal Opportunities Commission is crucial in screening Budget Frameworks (BFPs) and Ministerial Policy Statements (MPS) for Gender and Equity budgeting, providing valuable guidance, and issuing compliance certificates.

Challenges to be Addressed

Alignment of Policies and Budget

Sectoral Budget Framework Papers should more strongly reflect gender-responsive strategic documents. While there is alignment between strategic policies and budget planning, this coherence weakens during the budget formulation stage, resulting in a lack of gender-responsive interventions (such as planned outcomes and gender performance indicators) in some sectors.

Budget Call Circular

The second Budget Circular should ensure that the budget aligns with the adopted gender-responsive budget frameworks, increasing awareness of existing obligations. It should also mandate the sex disaggregation of indicators related to individuals.

Equity budgeting, which includes vulnerable groups, needs to incorporate a gender perspective, and sex-disaggregated data is necessary for all beneficiaries across all groups considered in equity budgeting.

Gender Analysis

Integrating ex-ante and ex-post analyses of expenditure and revenue proposals is essential for identifying opportunities to address gender gaps within budget ceilings. Instead of treating these analyses as separate activities, they should be integrated into budget planning and reporting processes. This integration allows for better gender outcomes and improved planning for future budget cycles.

Gender Statistics

To enhance the availability and use of gender statistics and sex-disaggregated data in budget planning, formulation, and performance reporting, it is essential to consider mandating their inclusion within planning guidelines and bylaws if necessary. This ensures that the necessary data is collected and utilized effectively, leading to more informed, gender-responsive budget decisions and better performance reporting.

Consolidated reports

Proposed gender and equity interventions integrated into Sectoral Budget Frameworks could be made available in a consolidated version. Performance reports should include mandatory sex-disaggregated gender-responsive reporting on service delivery as part of comprehensive and consolidated budget performance reports. This consolidation of information would facilitate compliance analysis, monitoring, and reporting against planned outcomes, providing a more precise overview of gender-responsive interventions, allocations, and achieved results.

Building within the current structure vs. creating a parallel system

To promote gender-responsive Public Financial Management (PFM), it is advisable to enhance the existing system and processes for budget planning, preparation, execution, reporting, and audit by incorporating elements of gender policy planning and budgeting. This means integrating gender considerations within the current framework rather than creating separate parallel systems. However, it is essential to establish additional structures to support the implementation of gender-responsive interventions, such as coordination mechanisms and the conduct of gender ex-ante and ex-post analyses. By building upon the existing structure, the integration of gender becomes more sustainable and efficient in the long term.

Public Investment Management Guidelines

There is a need for clear guidance within the Public Investment Management Guidelines on analyzing the impact of Gender and Equity. Additionally, it is essential to establish

procedures that ensure the analysis findings are conclusive and effectively incorporated into the investment plan and targeted projects.

3. DETAILED ASSESSMENT OF GENDER-RESPONSIVE PUBLIC FINANCIAL MANAGEMENT

GRPFM–1 GENDER IMPACT ANALYSIS OF BUDGET POLICY PROPOSALS

This indicator measures how well the government assesses the gender impacts of proposed expenditure and revenue policy changes. It has two dimensions and uses the M1 (weakest link) method to aggregate scores. The indicator acknowledges that changes in budget policies can affect the delivery of services differently for men, women, and subgroups within those categories. Therefore, new policy proposals should undergo an ex-ante assessment of their social impacts.

GFPRM – 1, score D+

Gender impact assessment analyzes how proposed expenditures and revenue changes may affect women, men, and other vulnerable groups. It is a crucial element of gender-responsive PFM. Gender-responsive PFM is not just about funding explicit gender equality initiatives. It also entails analyzing fiscal policies and budgetary decisions to understand their intended and unintended impact on gender equality and using this information to design and implement more effective policies.²

The purpose is to guide decision-makers in adjusting their plans to impact gender equality and avoid deepening societal and gender inequalities. Ex-ante gender impact analysis is typically performed during the policy and budget planning stage to identify potential gender impacts of changes. Based on the analysis, decision-makers can redesign policies and implement measures to improve gender outcomes.

This indicator assesses whether the Government systematically performs an ex-ante gender impact assessment of expenditures and revenues and whether it includes the findings in the section on fiscal implications. (Linked with PEFA P-15.1. The fiscal impact of policy proposals)

Coverage: Central Government

Period: Last completed fiscal year, 2020/21

INDICATORS/ DIMENSIONS	ASSESSMENT OF PERFORMANCE	2022
GRPFM–1 Gender impact analysis of budget policy proposals (M1)		D+

² Gender Budgeting in G20 Countries in: IMF Working Papers <https://www.elibrary.imf.org/view/journals/001/2021/269/article-A001-en.xml>

<p>GRPFM–1.1 Gender impact analysis of expenditure policy proposals</p>	<p>The Budget guidelines for the 1st Budget Circular in Uganda have made it mandatory for Ministerial Policy Statements to include gender-related information and measures, indicating a recognition of the importance of addressing gender gaps in policy areas. This requirement ensures that votes utilize existing gender strategies and policies and propose measures to address gender disparities. Therefore, it can be concluded that the fiscal information documents, including Ministerial Policy Statements, incorporate gender-related information and measures. Consequently, the rating for this aspect should be higher than D.</p> <p>However, it is essential to note that there are areas where improvement is still needed. The Fiscal Strategy, Budget Speech, and Budget Framework do not specifically address the gender implications of policy proposals resulting from ex-ante gender analysis. Additionally, there is no evidence of systematic ex-ante gender analysis being conducted, which means the gender impact of policy proposals may not be adequately assessed. As a result, the highest rating that can be assigned in terms of addressing gender implications is C.</p> <p>In summary, while progress has been made in integrating gender-related information and measures into the fiscal information documents through the mandatory inclusion of gender-related information in Ministerial Policy Statements, there is still room for improvement in conducting systematic ex-ante gender analysis and explicitly addressing gender implications in the higher-level budget documents.</p>	<p>C</p>
<p>GRPFM–1.2 Gender impact analysis of revenue policy proposals</p>	<p>The list of revenue policies proposed for FY 2020/21 and adopted by the Parliament includes objectives and justifications for the proposed changes. However, it does not contain specific information on how these proposed changes impact gender.</p> <p>Furthermore, no evidence suggests that a gender impact analysis of revenue policy proposals was conducted for the proposed changes in revenue policies for FY 2020/2021. This implies that the</p>	<p>D</p>

	<p>gender implications of these revenue policy proposals may not have been thoroughly assessed.</p> <p>Therefore, based on the available information, it can be concluded that there is a lack of gender impact analysis specifically for revenue policy proposals in FY 2020/2021. This highlights where improvements could be made to ensure that gender considerations are adequately integrated into revenue policies and their potential impacts on gender disparities are assessed.</p>	
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Table GRPFM-1.1 Gender impact analysis of expenditure policy proposals

Key changes in expenditure policy	The amount allocated to expenditure policy change in UGX [local currency]	As a % of key changes in expenditure policy	Gender impact analysis included (Y/N)
Continue to provide relief aid in response to the Corona Virus crisis, and natural disasters such as the locust invasion and climate change crisis – floods and landslides	UGX 45 billion	8 %	N
Roll out the Social Assistance Grant for the Elderly (SAGE) nationwide to women and men aged 80 years and above, including women and men aged 65 in the piloted 15 districts.	UGX. 107 billion	20 %	N
Enhance the provision of improved agricultural inputs using NAADS e-Voucher Scheme to farmers and upscaling agriculture extension services to boost the production of key agricultural commodities	UGX. 300 billion	55 %	N
Provide credit to micro and small-scale enterprises through Savings and Credit	UGX. 94 billion	17 %	N

Cooperatives (SACCOs) and Micro Finance Institutions;			
Total/Coverage	UGX. 546 billion	100%	

Data source: MoFPED³ (Budget Speech FY 2020/2021, National Budget Framework Paper FY 2020/2021)

Table GRPFM–1.2 Gender impact analysis of revenue policy proposals

Key changes in revenue policy	The amount collected due to revenue policy change in UGX	As a % of key changes in revenue policy	Gender impact analysis included (Y/N)
Reform taxation on rental income	n/a	n/a	N
The new tax regime for small businesses	n/a	n/a	N
Alternative minimum tax	n/a	n/a	N
Total/Coverage			

Data source: MoFPED⁴ (Budget Speech FY 2020/2021, National Budget Framework Paper FY 2020/2021)

Uganda’s government has incorporated gender equality into important strategic policies such as Vision 2040, National Development Plan III, Ministerial Policy Statements, Budget Framework Papers, and other sectoral planning documents. This demonstrates a recognition of the importance of addressing gender considerations in policy formulation.

However, it is noted that there is a lack of consistent ex-ante analysis of planned expenditures and revenues regarding gender impacts. While gender considerations are acknowledged in these policy documents, there is a need for further improvement in conducting systematic gender analysis to assess the potential gender implications of planned expenditures and revenues.

Regarding tax incentives, the Tax Authority of Uganda analyzed the beneficiaries and the cost versus value of these incentives. Although this analysis did not explicitly consider gender and equity, the findings could provide valuable evidence of their potential impact. However, it is vital to ensure that such analysis includes gender considerations to fully understand the gender implications of tax incentives and inform the policy process.

Therefore, while efforts have been made to incorporate gender equality into strategic policies, there is a need for consistent and comprehensive ex-ante gender analysis of planned expenditures and revenues. Additionally, integrating gender considerations into the analysis of tax incentives would further enhance the understanding of their gender implications and contribute to more informed policy decisions.

While some progress has been made in assessing the impact of revenues, there is still a need for further improvement. In its 2020-2021 research bulletin, the Tax Authority of Uganda analyzed the beneficiaries of tax incentives and the cost versus value of these incentives in Uganda. While the analysis did not explicitly consider gender and equity, the findings provide conclusive evidence of their potential impact. The information on the

³ Email received with data input from MoFPED, Oct 14th

⁴ Email received with data input from MoFPED, Oct 14th

effects of different taxes could inform the policy process, but there needs to be evidence that it was considered.

GRPFM–2 GENDER-RESPONSIVE PUBLIC INVESTMENT MANAGEMENT

This indicator measures how extensively economic analysis of feasibility or pre-feasibility studies for major investment projects includes analysis of their impact on gender. It contains one dimension, recognizing that different groups of men and women may benefit differently from such projects.

GRPFM – 2, score D

Linked with PEFA PI–11 Public Investment Management
And PI–11.1 Economic analysis of investment proposals

Coverage: Central Government

Period: Last completed fiscal year, FY 2020/2021

INDICATORS/ DIMENSIONS	ASSESSMENT OF PERFORMANCE	2022
GRPFM–2 Gender-responsive public investment management (M1)		D
GRPFM–2.1 Gender-responsive public investment management	<p>In the fiscal year 2020/2021, the completion of feasibility studies for new projects was limited to only 37%, indicating a low percentage. Additionally, the Development Committee process/appraisal was conducted for only 9% of new projects, suggesting a need for a more comprehensive project evaluation. It is worth noting that there needs to be more evidence regarding major projects currently undergoing feasibility studies, which account for approximately 25% of the total project value.⁵</p> <p>Regarding larger projects, the Government claims that gender analyses have been conducted for 74.4% of them. However, there is a lack of tangible evidence as these gender analyses are neither published nor provided as internal planning documents. The Public Investment Plan for 2020/2021 fails to include any information on gender impact assessments for these projects. As a result, the overall government's performance in this area is assessed as a D, indicating a need for improvement in integrating gender considerations into project planning and assessment.</p>	D

Table GRPFM–2.1 Gender-responsive public investment management

Five largest major investment	Total investment	As a % of the top 5 major	Economic analysis includes an analysis of the impacts of gender
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⁵ PEFA 2022 Assessment finding

projects (>1% of BCG expenditure)	cost of the project in UGX [local currency] "Billions"	projects approved	Completed (Y/N)?	Consistent with national guidelines (Y/N)	Published (Y/N)	Reviewing entity
Karuma HPP	5,400	47.3%	y	y	N	Development Committee
Support to Rural Water Supply and Sanitation Project	1,911.00	16.7%	y	y	N	Development Committee
Government Purchases	1,605	14.1%	N	Y	N	Development Committee
Uganda Support to Municipal Infrastructure Development (USMID)	1,308.20	11.5%	N	Y	N	Development Committee
Isimba HPP	1,192.10	10.4%	Y	n/a	N	Development Committee
Total/Coverage		100%	74.4%	89.6%%	0%	

Data source: MoFPED⁶ (The Public Investment Plan FY 2020/21)

Although the Government received a D score during the assessment, positive steps are being taken to improve Public Investment Planning in the future. For example, the Project Identification and Management (PIM) process now includes specific criteria that address gender and equity concerns in project design and stakeholder considerations.

The PIM Manual also acknowledges the importance of gender considerations in project appraisal. Additionally, the PIM guidelines emphasize evaluating the distribution of costs and benefits among target groups, including factors related to gender issues, socio-cultural constraints, local involvement, and motivation.

Furthermore, it is highlighted in the PIM guidelines that target groups should be specified in the indicator's column at various levels, enabling effective tracking and assessment of project progress and impact. However, it is crucial to note that there needs to be more dedicated sections or templates addressing gender-related aspects in project concept notes within the PIM guidelines. Gender analysis is also not mandatory in the Integrated Project Analysis process.

⁶ Table received via email on Oct 14th from MoFPED

The Development Committee Guidelines and the PIM Guide still have gaps regarding the assessment of gender and equity impacts, as they do not require gender and equity impact assessments. This limitation restricts the comprehensive integration of gender considerations in project concept notes and hinders efforts to address gender disparities and promote gender equality.

In conclusion, the guidelines need to be revised to include specific requirements for gender and equity impact assessments in project planning and implementation. This will ensure that project concept notes are more inclusive and responsive to gender-related issues, promoting equitable and gender-responsive development. The current score for this indicator is D.

GRPFM–3 GENDER-RESPONSIVE BUDGET CIRCULAR

This indicator measures the extent to which the Government's budget circular(s) is gender-responsive. There is one dimension for this indicator. The gender-responsive budget circular typically requires budgetary units to provide justification or planned results for the effects on men and women or gender equality of proposed new spending initiatives and reductions in expenditures. The gender-responsive budget circular can also require budgetary units to include sex-disaggregated data for actual or expected results.

GRPFM -3, score B

(Link with PEFA Indicators PI–17 Budget preparation process PI–17.2 Guidance on budget preparation)

Coverage: Central Government

Period: Last budget to the legislature (FY 2022-2023)

INDICATORS/ DIMENSIONS	ASSESSMENT OF PERFORMANCE	2022
GRPFM–3 Gender-responsive budget circular (M1)		B
GRPFM–3.1 Gender-responsive budget circular	The Budget Circular requires budgetary units to provide information on the gender impacts of new spending proposals. The First Budget Circular requires gender to be integrated into Budget Framework Papers and Ministerial Policy Statements, and the Second Budget Circular requires gender to be integrated into the budget formulation stage. <i>(See below for more details)</i>	B

GRPFM–3.1 Gender-responsive budget circular

Circular for the budget year	The requirement to provide justification or planned results for the effects on men and women or gender equality (Y/N)		The requirement to include sex-disaggregated data in budget proposals (Y/N)
	New spending initiatives (Y/N)	Reductions in expenditure (Y/N)	
FY 2020/21	Y	Y	N

Data source: MoFPED, First Budget Circular, Second Budget Circular, PFMA, Budget Circular FY 2020/21, 2021/22, 2022/23 Budget Frameworks FY 2020/21, 2021/2023, 2022/2023

Budget Framework Papers

As per the Public Finance Management Act (PFMA), it is required that all Ministries, Departments, Agencies (MDAs), and Local Governments address gender and equity issues in their Budget Framework Papers (BFPs) and Ministerial Policy Statements (MPS). They are expected to outline specific measures and allocate budgets to cater to the diverse needs of various groups, including women, men, people with disabilities, older persons, youth, and marginalized populations.

The Budget Framework Paper is required to be prepared in the following manner:

Each Accounting Office must collaborate with the relevant stakeholders to prepare a Budget Framework Paper for the vote. During this process, consideration should be given to achieving balanced development and ensuring gender and equity responsiveness. Once prepared, the Accounting Office will submit the Budget Framework Paper to the Minister.

The Minister, in consultation with the Equal Opportunities Commission, is responsible for issuing a certificate that:

- Certifies the gender and equity responsiveness of the budget framework paper and
- Specifies the measures to promote equal opportunities for women, men, persons with disabilities, and other marginalized groups.

Evidence

This section, extracted from the National Budget Framework for the fiscal years 2018-2023, provides details of proposed sector plans and expenditures for the 17 government sectors. Each sector is organized into three subsections, namely S1, S2, and S3.

- S1 provides an overview of sector expenditures and outlines its contributions to the National Development Plan (NDP), including its medium-term policy objectives and sector investment plans. It also presents outcome indicators and projections for each sector outcome.
- S2 delves into the specific programs within the sector, describing program indicators and setting targets for each indicator. Additionally, it provides historical expenditure data and medium-term projections for each program.
- S3 offers insights into the challenges faced by the sector in addressing gender and equity issues during the fiscal year.

In the National Budget Framework for the fiscal years 2022/23 to 2026/27, addressing gender gaps is incorporated into program priorities. For instance, within the Program Mineral Development, some of the priorities are establishing and staffing functional operation units, considering gender and equity issues; Facilitate trainees and apprentices for purposes of cost-sharing with consideration to gender and equity issues.

Example from the Manufacturing sector:

P5: GENDER AND EQUITY ISSUES AND INTERVENTIONS FOR FY2022/23

As an issue of concern, there is need to Mainstream Gender and provide Equal Opportunities to all men, women, youth, elderly persons and PWDs in both rural and urban areas across the Country and in all activities implemented by the MDAs in the Manufacturing Programme.

The following interventions have been planned to be implemented in response to the above issue,

a) Training of staff in Gender issues and Gender awareness creation for the Ministry Staff.

b) Training MDAs staff in Gender and Equity Budgeting.

c) Data collection across all MDAs to be broken into women men youth.

d) Ensure Gender and Equity mainstreaming in all activities of all MDAs within the Manufacturing Programme in collaboration with EOC and MoGLSD.

Certifying compliance with the requirements

The Equal Opportunities Commission is entrusted with assessing the gender and equity responsiveness of BFPs and MPS. They provide guidance to the Minister of Finance, Planning, and Economic Development (MoFPED) regarding compliance certificates for sectors or MDAs that align with the prescribed guidelines and legal obligations related to gender and equity considerations.

The certificates issued by the Equal Opportunities Commission are based on the evaluation of multiple aspects of each MDA, including:

- Gender responsiveness of Sectoral Development Plans.
- Gender responsiveness of strategic objectives for medium-term votes.
- Reflection of performance on gender and equity outcome indicators.
- Reflection of program performance on gender and equity-specific outputs.
- Responsiveness of planned outputs to gender and equity considerations.
- Reflection of challenges related to addressing gender and equity issues.

By assessing these aspects, the Equal Opportunities Commission ensures that MDAs actively incorporate gender and equity perspectives in their budgetary planning and implementation, promoting inclusive and equitable development.

MDAs must provide information on their challenges in addressing gender and equity issues. Some MDAs have highlighted reasons for not addressing gender gaps, such as limited funding for implementing gender policies, insufficient availability of gender-disaggregated data, lack of capacity building, and weak enforcement of existing gender and equity policies and regulations. While these barriers to implementing gender and equity policy planning and budgeting are valid, it is vital to encourage institutions to develop plans for addressing these obstacles. When considering funding availability, analyzing the impact of planned expenditures from a gender perspective provides an opportunity to redesign current programs and initiatives to achieve better gender outcomes within the existing resources as an initial step.

Budget Call Circular

The 1st Budget Call Circular⁷ states the following:

Gender and Equity Budgeting

122. Mainstreaming of Gender and Equity issues remains one of the main commitments of Government under the Sustainable Development Goals (SDGs). Section 9(1) of the PFM Act 2015 requires all BFPs to be gender responsive. Section 9(6) of the PFM Act 2015 mandates the Minister for Finance, Planning and Economic Development to certify that the Budgets for MALGs are Gender and Equity responsive in consultation with Equal Opportunities Commission (EOC). All MALGs should ensure that Gender and Equity issues are mainstreamed in their respective budgets.
123. All MALGs are therefore required to generate and submit a copy of your BFPs to EOC for assessment and issuance of a Certificate of G&E Compliance, any sector BFP that does not meet the Gender and Equity threshold will be REJECTED.

According to the 2nd Budget Call Circular, the following guidelines and requirements are outlined:

Gender and Equity Budgeting

110. The mainstreaming of gender and equity issues remains one of the government's primary commitments under the Sustainable Development Goals (SDGs). Section 9(6) of the PFM Act 2015 requires the Minister of Finance, Planning, and Economic Development to certify that MALG budgets are gender and equity responsive in consultation with the Equal Opportunities Commission (EOC).



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111. All MALGs should ensure that gender and equity issues are addressed in their respective budgets and that a copy of the detailed Budget estimates is submitted to EOC for assessment and issuance of the certificate of gender and equity compliance by 11th March 2022.

Examples of good practices in enhancing capacities for the alignment of sectoral and gender policies in Uganda

A notable example of good practice is the development of a Handbook by the Directorate of Budget. This Handbook is designed to fulfill the requirements of the Public Finance Management Act (PFMA) and promote alignment between gender and equity commitments stated in the National Development Plan III (NDP III) and the Budget Framework Papers (BFPs) and Ministerial Policy Statements (MPSs). Covering 18 policy fields, this Handbook serves as a valuable resource for planning interventions responsive to gender and equity concerns. It exemplifies a systematic and sustainable approach to enhancing capacity for gender-policy planning.

⁷https://budget.finance.go.ug/sites/default/files/BUDGET%20CALL%20CIRCULAR%28BCC%29%20FY%202022-23_0.pdf

GRPFM– 4 GENDER-RESPONSIVE BUDGET PROPOSAL DOCUMENTATION

This indicator assesses the extent to which the Government's budget proposal documentation includes additional information on gender priorities and budget measures to strengthen gender equality. Gender-responsive budget documentation typically provides information on the following: i) an overview of government priorities for improving gender equality; ii) details of budget measures aimed at promoting gender equality; and iii) an assessment of the impacts of budget policies on gender equality.

GRPFM – 4, score B

(Link with PEFA PI–5 Budget documentation PI–9 Public access to fiscal information)

Coverage: Budgetary Central Government

Period: Last budget to the legislature (FY 2022-2023)

INDICATORS/ DIMENSIONS	ASSESSMENT OF PERFORMANCE	2022
GRPFM–4 Gender-responsive budget proposal documentation (M1)		B
GRPFM–4.1 Gender-responsive budget proposal documentation	<p>The government's published budget documentation that is published and submitted to the legislature for scrutiny and approval includes:</p> <ul style="list-style-type: none"> - an overview of the government's policy priorities for improving gender equality, and - details of budget measures (specific revenue and expenditure initiatives aimed at promoting gender equality) <p>The third element needs to be included: an overview of the findings of ex-ante impact assessments. Therefore, the score is B.</p>	B

Table GRPFM–4.1 Gender-responsive budget proposal documentation

The budget proposal for the FY year	An overview of government policy priorities for improving gender equality (Y/N)	Details of budget measures aimed at promoting gender equality (Y/N)	Assessment of the impacts of budget policies on gender equality (Y/N)
2020- 2021	Y	Y	N

Data source: Budget Strategy 2020/21, Budget Speech 2020/21

Examples of priorities to improve gender equality in FY 2020/21

The specific measures that the Government proposed to boost economic recovery included the provision of seed capital to organized special interest groups under the Youth Fund, Women Entrepreneurship Fund, and the 'Emyooga' Talent Support scheme, for which an allocation of UGX. 256 billion has been made. (Source: *Budget Speech FY 2020/21*)

GRPFM-5 SEX-DISAGGREGATED PERFORMANCE INFORMATION FOR SERVICE DELIVERY

This indicator measures the extent to which the executive's budget proposal or supporting documentation and in-year or end-year reports include sex-disaggregated information on performance for service delivery programs. It contains two dimensions and uses the M2 (averaging) method for aggregating dimension scores. Including sex-disaggregated data in the Government's budgeting systems facilitates discussions regarding the impacts of services on men and women, including different subgroups of these categories, and on gender equality; and helps policymakers assess and develop appropriate, evidence-based responses and policies.

GRPFM – 5, score C

Related PEFA indicator or dimension

PI-8 Performance information for service delivery

PI-8.1 Performance plans for service delivery (for GRPFM-5.1)

PI-8.2 Performance achieved for service delivery (for GRPFM-5.2)

For GRPFM-5.1, the next fiscal year 2020-2021

For GRPFM-5.2, last completed FY 2019-2020

INDICATORS/ DIMENSIONS	ASSESSMENT OF PERFORMANCE	2022
GRPFM-5 Sex-disaggregated performance information for service delivery (M2)		C
GRPFM-5.1 Gender-responsive performance plans for service delivery	Sex-disaggregated information is published annually on some service delivery ministries' planned outputs or outcomes.	C
GRPFM-5.2 Sex- disaggregated performance achieved for service delivery	Sex-disaggregated information is published annually on the actual outputs for some service delivery ministries.	C

Table GRPFM-5 Sex-disaggregated performance information for service delivery

Name of service delivery ministry	Percentag e of service delivery ministries	GRPFM-5.1 Gender-responsive performance plans for service delivery		GRPFM-5.2 Sex-disaggregated performance achieved for service delivery	
		Sex-disaggregated data on planned outputs (Y/N)	Sex-disaggregated data on planned outcomes (Y/N)	Sex-disaggregated data on actual outputs produced (Y/N)	Sex-disaggregated data on actual outcomes achieved (Y/N)
Works and Transport	19.7%	N	N	n/a	n/a

Education and Sports	10.9%	Y	Y	Y	Y
Energy and Mineral Development	8.2%	N	N	n/a	n/a
Justice/Law and Order	5.9%	Y	Y	n/a	n/a
Health	5.1%	Y	Y	Y	Y
Water and Environment	4.5%	Y	Y	Y	Y
Public Administration	3.5%	N	N	n/a	n/a
Agriculture, Animal Ind, Fisheries	3.2%	Y	Y	Y	Y
Social Development	0.6%	Y	Y	Y	Y
Land, Housing, and Urban Development	0.6%	Y	Y	n/a	n/a
Total	62.2%	30.8%	30.8%	24.3%	24.3%

Data source: FY Budget Framework Paper 2020/21 (GRPFM 5.1), Performance report FY 2019/20 (GRPFM 5.2), UBOS Statistical Abstract 2021, https://www.ubos.org/?pagename=explore-publications&p_id=74, Final MOH Q1Q2 Performance Report,2022, http://library.health.go.ug/sites/default/files/resources/FINAL%20MOH%20Q1Q2%20PERFORMANCE%20REPORT_UHSS.pdf <https://www.education.go.ug/fact-booklet/>, <https://opm.go.ug/government-annual-performance-report/>, <https://mglsd.go.ug/>

GRPFM–5.1 refers to the Gender-Responsive Performance Plans for Service Delivery.

Under the program-based approach to planning, all 20 programs under the National Development Plan III (NDP III) are required to prepare Budget Framework Papers (BFPs). According to the Public Financial Management Act (PFMA) of 2015, Ministries, Departments, and Agencies (MDAs) must ensure that their BFPs are gender and equity responsive. This includes specifying measures to promote equal opportunities for women, men, persons with disabilities, and other marginalized groups.

Following Section 45 (3) of the PFMA, the Accounting Officer of each MDA is obligated to enter an annual budget performance contract with the Permanent Secretary/Secretary to the Treasury. This performance contract consists of two parts: Part A and Part B. Part A outlines the core performance requirements, including budgeting, financial management, and accountability, which are familiar to all Votes. Part B focuses on achieving results in five priority programs and projects specific to each Vote. As part of these performance contracts, MDAs must set service delivery targets and specify measures to ensure equal opportunities for women, men, persons with disabilities, and other marginalized groups.

Sex-disaggregated information related to service delivery can be found in the Program Budget Framework Papers, Ministerial Policy Statements, and Performance Contracts.

These documents are published annually on the portals of MDAs and the budget website, which can be accessed at <https://budget.finance.go.ug/library/601>.

The Government Annual Performance Report (GAPR) Financial provides a comprehensive assessment of the Government's performance and the outcomes of public spending during the Financial Year. This report evaluates the performance of Ministries, Departments, and Agencies (MDAs) based on their achievement of output targets across all sectors. It also tracks the progress made in implementing key actions during previous government performance.

While the GAPR may not directly display sex-disaggregated performance data for service delivery, ministries responsible for service delivery, such as Works and Transport, Education and Sports, Energy and Mineral Development, Justice/Law and Order, Health, Water and Environment, Public Administration, Agriculture, Animal Industry, Fisheries, Social Development, and Land, Housing, and Urban Development, usually provide sex-disaggregated information.

For instance, the Ministry of Education publishes an Annual Statistical Abstract and Education Fact Booklet that includes data on enrollment categorized by class and gender.

The Ministry of Health also presents sex-disaggregated performance data, such as the number of survivors of gender-based violence (GBV) reporting to health facilities. These achievements are published annually or bi-annually in statistical abstracts, program performance reports, and similar documents.

Observations and Conclusions

GRPFM-5.1 Sex Disaggregated Performance Plans for Service Delivery:

Among the 10 sampled service delivery ministries, 7 ministries utilize sex-disaggregated data for performance planning in line with the Gender and Equity Budgeting Provision of the PFMA, 2015. This data is primarily used in the Budget Framework Papers and Ministerial Policy Statements. However, due to limitations in the Program Based Budgeting System, there is a need for more explicit inclusion of sex-disaggregated information in the preparation of Performance Plans. Nonetheless, the performance reporting appears to be comprehensive. The service delivery ministries that utilize sex-disaggregated data for performance planning include the Ministry of Education and Sports, Ministry of Justice and Constitutional Affairs, Ministry of Health, Ministry of Water and Environment, Ministry of Agriculture, Animal Industry and Fisheries, Ministry of Land, Housing, and Urban Development, among others.

Although the ministries collect sex-disaggregated data, most of them do not effectively use this data during planning and budgeting processes. It was observed that sex-disaggregated data is mainly used internally, and there are capacity gaps within the ministries in terms of data collection and disaggregation related to sex and gender. Consequently, the score for this dimension is "C."

GRPFM-5.2 Sex Disaggregated Performance Achieved for Service Delivery

The government assesses the compliance of Ministerial Policy Statements with the gender and equity requirements of the PFMA, 2015. This assessment ensures that policy statements are gender and equity responsive and that specific measures are taken to promote equal opportunities for men, women, persons with disabilities, and other marginalized groups.

The Government Annual Performance Report (GAPR) focuses on the performance of ministries, departments, and agencies (MDAs) in achieving output targets across all government sectors and the progress made in implementing critical actions agreed upon during government performance retreats. The report serves as a basis for resource accountability, policy discussions, and resource allocation decisions for the financial year. It assesses the government's progress based on commitments made in the National Development Plan (NDP), budget speeches, and Ministerial Policy Statements.

The Annual Report on The State of Equal Opportunities in Uganda highlights the country's progress in promoting equal opportunities and affirmative action in line with Uganda Vision 2040, National Development Plans, and Program Development Plans. This report includes key sex-disaggregated performance indicators in sampled service delivery sectors and provides recommendations for improved service delivery to relevant sectors and institutions. The score for this dimension is "C."

In summary, while some ministries demonstrate the use of sex-disaggregated data in performance planning, there is a need for better integration of this data into planning and budgeting processes. Additionally, efforts to comply with gender and equity requirements are assessed through Ministerial Policy Statements, Government Annual Performance Reports, and the Annual Report on The State of Equal Opportunities in Uganda.

GRPFM–7 GENDER-RESPONSIVE REPORTING

This indicator measures the extent to which the Government prepares and publishes annual reports that include information on gender-related expenditures and the impact of budget policies on gender equality. There is one dimension for this indicator. Regardless of the format, the reports should include information on the following: i) a report on gender equality outcomes; ii) data on gender-related expenditure; iii) an assessment of the Implementation of budget policies and their impacts on gender equality, and iv) sex-disaggregated data on budgetary central government employment.

GRFPM – 7, score B

Related PEFA indicator or dimension

PI–9 Public access to fiscal information

PI–28 In-year budget reports

PI–29 Annual financial reports.

Coverage: Budgetary central Government

Period: Last completed fiscal year, 2020-21

INDICATORS/ DIMENSIONS	ASSESSMENT OF PERFORMANCE	2022
GRPFM–7 Gender responsive reporting (M1)		B
GRPFM–7.1 Gender responsive reporting	<p>Two elements are included out of four:</p> <ul style="list-style-type: none"> - Data on gender-related expenditure, - assessment of the Implementation of budget policies and their impacts on gender equality. <p>Ex-post analysis of gender equality outcomes is not included systematically.</p> <p>Sex-disaggregated data on budgetary central government employment is possible but not published in a sex-disaggregated way.</p>	B

Table GRPFM–7.1 Gender responsive reporting

The annual report includes the following information:				
Report(s) for the budget year	Report on gender equality outcomes (Y/N)	Data on gender- related expenditure (Y/N)	Assessment of the Implementation of budget policies and their impacts on gender equality (Y/N)	Sex- disaggregated data on budgetary central government employment (Y/N)

2020-2021	Y	Y	N	N
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Data source: Annual Report on the Status of Equal Opportunities in Uganda for FY 2020/21, BMAU, Annual Performance Reports of MoFPED

Based on the PEFA 2022 assessment, the findings reveal that Uganda has established a comprehensive budget performance reporting system that includes reporting on gender commitments. The key aspects of this system are as follows:

Timely Publication of Budget Execution Reports

The annual budget execution report is made available to the public within six months of the year-end. This ensures transparency and accountability in budget implementation. The reports are presented to Parliament and published on the Ministry of Finance, Planning, and Economic Development (MoFPED) websites.

Various Published Reports

Several reports related to budget performance are published, providing comprehensive information to the public. These reports include the Annual Budget Performance Report, Annual Macroeconomic and Fiscal Performance Report, sector annual monitoring reports, Debt Statistical Bulletin, and public debt portfolio analysis. These reports contribute to informed decision-making and facilitate public scrutiny.

MDAs' Annual Performance Reports

Each Ministry, Department, and Agency (MDA) prepares annual performance reports publicly available on their respective websites. These reports provide insights into the performance of individual institutions, including their gender-responsive interventions and initiatives.

Consolidated Reports by the Ministry of Economy and Policy Planning

The Ministry of Economy and Policy Planning prepares consolidated Semi-Annual and Annual Reports and incorporates information on the gender-responsive interventions implemented by various MDAs. These reports offer a broader view of the government's efforts in promoting gender equality and equity.

Annual Report on the Status of Equal Opportunities in Uganda

The Equal Opportunities Commission prepares the Annual Report on the Status of Equal Opportunities in Uganda for each fiscal year. This report includes a dedicated section on the performance of MDAs and local governments (LGs) in gender and equity-responsive planning and budgeting.

These reports are publicly available for each fiscal year, ensuring transparency, accountability, and accessibility of information related to budget performance and gender-responsive planning and budgeting. <https://budget.finance.go.ug/library/598>

GRPFM–8 EVALUATION OF GENDER IMPACTS OF SERVICE DELIVERY

This indicator measures the extent to which independent evaluations of the efficiency and effectiveness of public services include an assessment of gender impacts. There is one dimension for this indicator. The indicator recognizes that ex-post evaluations of the effects of public services on gender and gender equality provide essential feedback to the initial design of services and any other unintended consequences for providing services for men and women and different categories of these subgroups.

GRPFM – 8

Coverage: Budgetary central Government

The last three completed fiscal years, FY 2018/19, 2019/20, and 2020/21

INDICATORS/ DIMENSIONS	ASSESSMENT OF PERFORMANCE	2022
GRPFM–8 Evaluation of gender impacts of service delivery (M1)		C
GRPFM–8.1 Evaluation of gender impacts on service delivery	<p>Independent evaluations of the efficiency and effectiveness of service delivery have been carried out and published for most ministries at least once within the last three years.</p> <p>Evaluations of the efficiency and effectiveness of service delivery that include an assessment of gender impacts have been carried out for some service delivery ministries within the last three years.</p>	C

Table GRPFM–8.1 Evaluation of gender impacts on service delivery

Name of service delivery ministry	Percentage of service delivery ministries	The program or service evaluated	Date of evaluation	Type of evaluation	Report author	Report publicly available (Y/N)	Gender impacts assessed (Y/N)
Education	8.1%	Review of MoES National Strategy for Girls' Education	January 2019	Review	MoES	Y	Y
		Safe to Learn Uganda Diagnostic Exercise	April 2020	Report	MOE, UNICEF & IPSOS	Y	Y
Health	6.1%	COVID-19 Rapid Gender Assessment	2020	Survey	UN Women, UNFPA & UBOS	Y	Y
Agriculture	2.9%	NA	NA	NA	NA	NA	NA

Energy and Minerals	5.6%	NA	NA	NA	NA	NA	NA
Works and Transport	13%	Gender and social safeguards compliance audit of ongoing projects under the Ministry of Works and Transport	March 2021	Audit	MWT	Y	Y
Ministry of Finance, Planning, and Economic Development	2.8%	Gender and Equity Interventions Monitoring Report	December 2020	Report	MoFPED, UN Women	Y	Y
		Implementation of Gender and Equity Budgeting in the Public Finance Management Act, 2015	October 2021	Review of progress	MoFPED, UN Women	Y	Y
Total	38.5%	30%				30%	30%

Data source: Ministry of Finance budget website <https://budget.finance.go.ug/dashboard/>, Ministry of Education website, UBOS Website, Ministry of Gender Website, Ministry of Energy and Minerals Website

GRPFM–9 LEGISLATIVE SCRUTINY OF GENDER IMPACTS OF THE BUDGET

This indicator measures the extent to which the legislature's budget and audit scrutiny include a review of the Government's policies to understand whether policies benefit men and women equally by ensuring sufficient funds are allocated. It contains two dimensions (sub-indicators) and uses the M2 (averaging) method for aggregating dimension scores. The indicator recognizes that the inclusion of gender impacts in the legislature's review of budget proposals promotes the participation of men and women in the policy-making process and ensures that their voices are heard, and their priorities are reflected in government programs and services.

GRPFM – 9, score B

PI–18 Legislative scrutiny of budgets (for GRPFM–9.1)

PI–31 Legislative scrutiny of audit reports (for GRPFM–9.2)

Coverage: Central Budgetary

Period:

For **GRPFM–9.1**, the last completed fiscal year, FY 2020/21

For **GRPFM–9.2**, the last three completed fiscal years, FY 2020/21, FY 2019-2020, FY 2018-2019

INDICATORS/ DIMENSIONS	ASSESSMENT OF PERFORMANCE	2022
GRPFM–9 Legislative scrutiny of gender impacts of the budget (M2)		B
GRPFM–9.1 Gender-responsive legislative scrutiny of Budgets	<p>As a requirement under the Public Financial Management Act (PFMA), 2015, Section 9(6) requires that The Minister (responsible for Finance) shall, in consultation with the Equal Opportunities Commission, issue a certificate, section (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.</p> <p>Under Section (7) of the PFMA, the Speaker shall refer the budget framework paper to the relevant committee for consideration. Furthermore, under section (8) of the PFMA, Parliament shall review and approve the Budget Framework Paper by 1st February of the financial year preceding the financial year to which the Budget Framework Paper relates.</p>	A

	<p>The Budget Committee, Gender, Labor and Social Development Committee, with the support of the Budget Office of Parliament and the Equal Opportunities Commission, examines the budgets of all Programs, Ministries, Departments, and Agencies (MDAs) and identifies the Gender and equity commitments that the MDAs have planned to implement. This activity informs key legislative scrutiny of the gender impacts of the budget.</p> <p>Further, the Civil Society Organizations led by the Civil Society Budget Advocacy Group (CSBAG), Forum for Women in Democracy (FOWODE) and Uganda Debt Network etc. also support legislative scrutiny of gender impacts of the budget by presenting Civil Society Organizations (CSOs) position Papers on Gender and Equity Interventions that the Government of Uganda intends to implement in a Financial Year. https://www.csbag.org/download/position-paper-on-gender-and-equity-issues-and-interventions-for-fy-2021-22/</p> <p>Overall, the budget process in Uganda follows a comprehensive framework that involves parliamentary scrutiny, compliance audits, sectoral committee assessments, and multi-stakeholder engagement. This ensures transparency, accountability, and public participation in shaping the budget, including considerations for gender-responsive actions and outcomes.</p>	
<p>GRPFM–9.2 Gender responsive legislative scrutiny of audit reports</p>	<p>Section 13 (15)(e) of the PFMA, A policy statement shall contain a statement of the actions taken by the vote to implement the recommendations of Parliament with respect to the report of the Auditor General of the preceding financial year; the Annual Audit Report includes reviewing the gender impacts of service delivery programs, the Auditor General issue recommendations to for the legislative scrutiny which implores responsible MDAs to act and follow up on the implementation on the recommendations.</p> <p>The legislative scrutiny of the audit report on gender impacts of service delivery programs is demand-driven. It mainly covers sectors like Health, Education, Gender, Labor and Social Services, Work, etc. The audit reports for services delivery programs are mainly demand-driven, as evidenced by Auditor General. These reports can be accessed on https://www.oag.go.ug/allvfms</p>	<p>C</p>

GRPFM–9.1 Gender-responsive legislative scrutiny of the budget

The budget proposal for the budget year	Review of the gender impacts of service delivery programs (Y/N)	Public consultation (Y/N)	Internal organizational arrangements employed for scrutiny (Y/N)
FY 2020/21	Y	Y	N

Data source: National Budget

The Office of the Auditor General (OAG) conducts audits to assess compliance with the PFMA, including audits related to gender and equity. However, the compliance audit report on implementing the 2020/2021 approved budget does not specifically include information on gender and equity budgeting compliance. In 2021, the OAG published a thematic report titled "A Value for Money Audit Report on the Implementation of the Uganda Women's Entrepreneurship Program," which focused on gender-related initiatives. Additionally, the OAG conducted a thematic audit report on government interventions¹⁰ during the COVID-19 pandemic.

All consolidated audit reports are available at www.oag.go.ug

GRPFM–9.2 Gender responsive legislative scrutiny of audit reports

Budget year	Review of gender audit reports (Y/N) [Specify reports if relevant]	Legislature issues recommendations (Y/N)	Recommendations followed-up (Y/N)
2018-2019	Y	n/a	n/a
2019-2020	Y	n/a	n/a
2020-2021	A Value for Money Audit Report on the Implementation of the Uganda Women's Entrepreneurship Program	n/a	n/a

Data source: Audit General Reports Submitted to Parliament, www.oag.go.ug

¹⁰ <https://www.oag.go.ug/viewmegareport/9>

GRPFM ANNEX 1: SUMMARY OF INDICATORS

PEFA GRPFM INDICATOR		SCORING METHOD	DIMENSION RATINGS		OVERALL RATING
			1	2	
GRPFM-1	Gender impact analysis of budget policy proposals	M1	C	D	D+
GRPFM-2	Gender-responsive public investment management	M1	D		D
GRPFM-3	Gender-responsive budget circular	M1	B		B
GRPFM-4	Gender-responsive budget proposal documentation	M1	B		B
GRPFM-5	Sex-disaggregated performance information	M2	C	C	C
GRPFM-6	Tracking budget expenditure for gender equality	M1	B		B
GRPFM-7	Gender-responsive reporting	M1	B		B
GRPFM-8	Evaluation of service delivery gender impacts	M1	C		C
GRPFM-9	Legislative scrutiny of gender impacts of the budget	M2	A	C	B

GRPFM ANNEX 2: SOURCES OF INFORMATION

List of sources of information used to extract evidence for scoring indicators (to be completed)

Indicators	Evidence
GRPFM-1 Gender impact analysis of budget policy proposals	Background to the Budget FY 2020/21 National Budget Frameworks FY 2020/21 Budget Speech FY 2020/21 https://budget.finance.go.ug/library/598 Meeting with the Ministry of Gender, Labor, and Social Development Meeting with the Equal Opportunities Commission
GRPFM-2 Gender-responsive public investment management	PIM Guide Public Investment Manual for Project Preparation and Appraisal Project Selection Criteria Development Committee Guidelines Project Investment Plan FY 2020/21 https://budget.finance.go.ug/library/598 Meeting with the Ministry of Gender, Labor, and Social Development Meeting with the Equal Opportunities Commission
GRPFM-3 Gender-responsive budget circular	First Budget Circular FY 2020/21 Second Budget Call Circular FY 2020/21 https://budget.finance.go.ug/library/598 Meeting with the Ministry of Gender, Labor, and Social Development Meeting with the Equal Opportunities Commission
GRPFM-4 Gender-responsive budget proposal documentation	Background to the Budget FY 2020/21 National Budget Frameworks FY 2020/21 Budget Speech FY 2020/21 https://budget.finance.go.ug/library/598

	Meeting with the Ministry of Gender, Labor, and Social Development Meeting with the Equal Opportunities Commission
GRPFM–5 Sex-disaggregated performance information for service delivery	National Budget Frameworks FY 2020/21 Performance Report FY 2019/20 https://budget.finance.go.ug/library/598 Meeting with the Ministry of Gender, Labor, and Social Development Meeting with the Equal Opportunities Commission
GRPFM–6 Tracking budget expenditure for gender equality	https://budget.finance.go.ug/library/598 Meeting with the Ministry of Gender, Labor, and Social Development Meeting with the Equal Opportunities Commission The BMAU Report The EOC Report
GRPFM–7 Gender responsive reporting	Annual Performance Report FY 2020/21, FY2019/20 Semi-Annual Budget Performance Report FY 2020/21 Annual Report on Gender Interventions https://budget.finance.go.ug/library/598 Meeting with the Ministry of Gender, Labor, and Social Development Meeting with the Equal Opportunities Commission
GRPFM–8 Evaluation of gender impacts of service delivery	https://budget.finance.go.ug/library/598 Meeting with the Ministry of Gender, Labor, and Social Development Meeting with the Equal Opportunities Commission
GRPFM–9 Legislative scrutiny of gender impacts of the budget	https://budget.finance.go.ug/library/598 Meeting with the Ministry of Gender, Labor, and Social Development Meeting with the Equal Opportunities Commission Meeting with Parliament Meeting with Audit General Auditing report Meeting with development partners Appropriated budget documents Meeting with Parliament Team Parliamentary Rules of Procedure

List of Meetings:

Meetings were organized via the ZOOM Platform with the institutions listed below¹¹.

Date	Name of Institutions/Target Audience
July 19, 2022	Gender/ Climate Desk Unit/Ministry of Finance Planning and Economic Dev't
July 20, 2022	Gender/ Climate Desk Unit/Ministry of Finance Planning and Economic Dev't
July 20, 2022	BMAU
July 21 st 2022	PPDA, Internal Audit, and Treasury Services

¹¹ List of Meetings and Attendance with dates is provided by the Government.

July 22 nd 2022	Directorate of Budget
July 25 th 2022	NPA Parliament Equal Opportunity Commission
July 26 th 2022	Ministry of Public Services
July 26 th 2022	Macro MoFPED
July 26 th 2022	Office of Audit General
July 28 th 2022	Uganda Revenue Authority (URA)
August 1 st 2022	Local Government Finance Commission
August 1 st 2022	Office of the Prime Minister (OPM)
August 1 st 2022	Directorate of Financial Management Services (AGO)
August 2 nd 2022	Civil Society Budget Advisory Group (CSBAG)
August 8 th 2022	Ministry of Agriculture Animal Industry and Fisheries
August 8 th 2022	Ministry of Education and Sports
August 10 th 2022	Ministry of Health
August 19 th 2022	Development Partners

People Interviewed

Name of Attendees	Title/Institution
Adam Babale	Ag. Commission Secretary and Director LG revenues and Research
Agnes Kisembo	Programme Specialist
Agnes Nabwire Asobola	Uganda Revenue Authority – Official
Aiden David Rujumba	Commissioner Accounts- MoFPED
Ainea Muheki	Ministry of Agriculture Animal Industry and Fisheries- Official
Albert A Musisi	Commissioner/MACRO, MoFPED
Allan CSBAG	Graduate Trainee Economist CSBAG
Amarni Shariff	Senior Accountant
Andrea Muhesi	Accountant - MoFPED
Angela Nakafeero	Commissioner Gender- MGLSD
Angela Nansubuga	Gender Officer - MGLSD
Angella Rwabutomize Matsiko	MoFPED-Macro - Office
Anthony Mugeere	Research Fellow
Apire John Paul	Assistant head of Gender
ASIIMWE AMBROSE	Head of Internal Audit
Atwebembeire Dez	Head of HR
Bakirese Billbest	PPDA- Official
Belinda Annette Komuntale	PFM Advisor REAP Coordinator –KFW
Bisase	Director Corporate Strategy, Parliament
Brian Kanzira	Senior Economist
Calyst Ndyomugabi- PAP	Principal Economist
Carol Namagembe	Program Manager CSBAG
Caroline Namukwaya	Economist/MACRO

Catherine Mayanja Nassaka	Manager - NPA
Chris Irama	Commissioner Payroll MoPS
Christine Kataike	Head of Research
Daniel Eriku Ibagwa	VNG-International
Daphine Kanshabe	Ministry of Health – official
Davis Vuningoma	MACRO- Office
Diana Baziwe	Programme specialist – Ireland
Dumisani Masilela	IMF-East Africa
E Bichetero	Uganda Revenue Authority- Official
Eden Asiimwe	Uganda Revenue Authority-Official
Einar Fogh	GIZ- Representative
Elsie Kahunde	Graduate Trainee Economist CSBAG
Emmanuel Kimbowa	Ag. Head of Procurement
Erukwaie Godfrey	Head of Procurement
Fahad Mawanda	Ministry of Health- Official
Felix Kazahura	USAID- Governance specialist
Flavia Nasobora	MACRO- Office
Florence Nakalanzi	Economist/MACRO
Godfrey Ssemugooma	Director of Financial Management Services
Harriet Naluzze	Assistant Commissioner/ TIPD - MoFPED
Henry Karoro	Principial Economist
Irene Nafungo	Ag. Commissioner Compliance- EOC
James Muhindo	Public Financial Management Development Partners
James Ogwang	Local Government Finance Commission - Official
Jean Bageya	Local Government Finance Commission - Official
Joanita Lunkuse Jaggwe	Office of the Prime Minister
Joel Muhinda	MACRO- Office MoFPED
John Kauta	Head of Planning
Johnson Gumisiriza	Principal Financial Analyst
Jonah Atuha	MACRO – Office MoFPED
Josephine Apajo	Official – EOC
Josephine Watera	Assistant Director Monitoring and Evaluation
Joyce Ngaiza	British High commission
Judith Kemigisa	MoFPED - Directorate of Economic Affairs- Macro
Julie Njuba	Uganda Revenue Authority- Official
June Nyakahuma	MoFPED – Macro Office
Justine Ayebare	Principal Economist
Justine namubiru	Senior Research Officer
Kasamba Alex Ofoyuru	Head Procurement
kasule Robert Sebunya	Office of the Prime Minister
Kayenga Irene	Office of the Prime Minister
Kiggundu sulaiman	Head of Budget Department
Libert Baluku	Senior Accountant/ Treasury Services, MoFPED
Macklean	Senior Economist MoFPED
Margaret Kakande	Head of BMAU - MoFPED
Marion Atukunda	Uganda Revenue Authority - Official

Maurice Manano Opar	Senior Accountant
Michael Okwakol	Assistant Commissioner/ Treasury Inspectorate and Policy Department
Milly Kaddu	MoFPED – Macro Office
Miriam Tibaaga	Accountant
Mugisha James	Official – EOC
Mukasa Abdul	Principal Accountant/ Treasury Inspectorate and Policy Department
Mukunda Julius	Executive Director CSBAG
Musiime Annet	Assistant Commissioner Internal Audit
NABUKALU CISSY	Ag Head of HR
Nakonde Matruda	Intern - MoFPED
Nangoku Alice	Assistant Commissioner Internal Audit, MoFPED
Nathan Otutu	Assistant Commissioner M & E
Nick Roberts	PFM Reform Advisor
Norman Rugumya	Office of the Prime Minister- Official
Nsamba Mubarak	Ag. Commissioner Treasury Services, AGO
Patrick LUMALA	Manager
Patrick Olowo	NPA Manager
Patrick Magezi	Director Finance - USAID
Peter Ndawula	PFM Development Partners-Official
Phiona Ninsiima	Accountant – MoFPED
Pius Akankwasa	OPM-Official
Polly Mugisha	Head of Programme management support UNDP-Uganda
Priscilla Asiimire	Local Government Finance Commission- Official
Priscilla Kisakye	Economist – Macro Office, MoFPED
Rasul T Adigah	Internal Audit
Regis Nalweyiso	Assistant Commissioner Accounts – MAAIF
Richard Kalule	PPDA- Official
Richard Kariisa	Commissioner Corporate Services
Robert Ojala	Financial Specialist, MoFPED
Robert Ssaka	Project Manager Human Capital Development System - MoPS
Ronald Mugober	CSBAG
Rubangakene Patrick	Economist, CSBAG
Salome Anyoti	Head of Gender in Parliament
Samson Budeyo	Senior Accountant/Treasury Inspectorate and Policy Department
Semwogerere Robert	Accounting Officer – EOC
Sheena Namitaala	Manager – URA
Sophie Nampewo	Senior Economist – CSBAG
Sseremba Mark	Assistant Commissioner HR – MAAIF
Stanley Kabyemera	Uganda Revenue Authority- Official
Susan Ainyo	Economist – MoFPED
Sylvia Nanyonjo	Parliament Official
Timothy Lubanga	OPM - Commissioner Monitoring and Evaluation
Turinawe Doreen Tina	Head of Human Resource
Turya Emmanuel	OPM
Vicent Operemo	NPA Manager
Vicky Marcelina	Local Government Finance Commission - Official
Victor Mukasa	Economist – MoFPED
Walidi Magumba	Economist – MoFPED

