

FINAL REPORT

GENDER RESPONSIVENESS AUDIT
OF
NEBBI DISTRICT
LOWER LOCAL GOVERNMENTS

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ACRONYMS

AFARD	=	Agency for Accelerated Regional Development
CBG	=	Capacity Building Grant
EU	=	European Union
HURINET	=	Human Rights Network
IPF	=	Indicative Planning Figures
LDG	=	Local Development Grant
LGDP	=	Local Government Development Programme
LLG	=	Lower Local Government
PDC	=	Parish Development Committee
TC	=	Town Council
WC	=	Women Council
WCE	=	Women Council Executives

ACKNOWLEDGEMENT

This study was conducted as part of the European Union (EU) Civil Society Capacity Building Programme funding to the Agency for Accelerated Regional Development (AFARD) under the project, 'Engendering Services Delivery and Accountability in Decentralized Local Governments of Nebbi District'. The idea of the audit evolved during the implementation of this project as a way of: (i) assessing the project performance in terms of its goal; and (ii) as a reaction to the nationally-oriented Gender Budgeting approach often done with limited consideration of local users; something that required a Participatory Gender Budgeting Tracking.

My appreciation goes to the AFARD team of Good Governance for the support they provided during the data collection fieldwork and also to the district-level staffs of Nebbi District Local Government during the discussion of the study findings.

However, I take full responsibility for any error of omission and commission herein.

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1.0 INTRODUCTION

Since 1993, Uganda adopted a decentralized system of governance. Under decentralization personnel, financial, and administrative responsibilities are handed over to local governments so that they are 'local area-sensitive' in services delivery. While local governments are required to plan for such services, central government using its 'basket funding approach' disburses a sizeable amount of funds in line with its indicative planning figures (IPFs) to top-up the locally generated revenues so that services are delivered. Yet, gender inequalities have continued to persist despite the call for local area development sensitivity.

From 2002, AFARD delved into promoting gender equality in Nebbi district. Together with Action Aid, attention was given to marketing the Women Council structures to lower local governments (LLG). The District Women Council (DWC) was facilitated to formulate its own strategic plan. It was hoped that the Sub county Women Councils would emulate the same so that they would use their plans as a shopping tool to secure resources from local governments and other development partners.

After a year, a review of this intervention indicated that detaching the Women Council structures from the local government structures was suicidal given that the very resources the Women Council needed are internally allocated and spent by local government systems under closed-doors, an arena in which only the technocrats and elected leaders participate. Other actors simply came to endorse rather than echo their (new) needs. Besides, it was realized that rather than focusing on (proposed and actual) budget, it was equally important to consider both plans and budgets as vital drivers of local governments' operations. This change of view was after the realization that local government officials accord double standards in plan and budget management. During budget development they consider plans as vital for budgeting. However, during budget implementation they shift their attention to cash management forgetting the plans attached to those cash. In this way, the planned for budget is not synchronized with the spent on plan. They dodge this disparity by failing to present progress reports and annual progress status.

It was in this view that in 2005 funding was sought from Human Rights Network – Uganda (HURINET - U) to secure the integration of women into the lower local government planning and budgeting processes. This project, however, focused at only ensuring that women wereably mobilized and attended planning meetings.

That the project neglected the government maneuvers adopted after the plan approval led to the partnership with EU Civil Society Capacity Building Programme. This partnership took a holistic viewpoint of having women partake in the entire planning and budgeting processes given that both self and institutionalexclusion of women in the planning processes were in force (Ministry of Local Government, 2006; Lakwo *et al*, 2006). This EU co-supported project is, therefore, an attempt to engender services delivery and accountability through an engagement of Women Council structures with local governments in the entire planning and budgeting processes. Thus, it is about gender mainstreaming in the mandated local government services delivery and accountability.

2.0 WHY ENGENDER SERVICES DELIVERY AND ACCOUNTABILITY

Gender inequalities are known to transcend women's boundaries. It slows down development. Not surprising, for instance, Klasen (1999) estimates that between 0.4 - 0.9 % of the differences in economic growth rates between East Asia and Sub Saharan Africa, South Asia, and the Middle East can be accounted for by the larger gender gaps in education. The World Bank (1999) and CIDA (2001) also found that for an additional schooling a woman has, income increases by 10-20%, agricultural productivity increases by 10%, infant mortality drops by 10%, and the return on investment in deferred health care expenses is 25%. In Kenya giving women farmers the same level of agricultural inputs and education as men increased yields by 20%; in Tanzania reducing time burden increased household cash income for smallholder coffee and banana growers by 10%, labor productivity by 15% and capital productivity by 44%.

The works of Elson (1997, 2003) reveal the importance of an engendered budget allocation in an economy. She reiterates that the efficacies of engendered government budget allocation are numerous and important, for instance:

- Equal access to resources provided by the state (and based on non-discrimination legislation) prevents under-investment in various forms of capital.
- Equal access to public provided services (utilities) for both men and women increase the marginal labor productivity of women.
- Non-discrimination in state provided services (and utilities) which affect the least advantaged actors cause a relatively high increase in aggregate well being.
- Removal of gender discrimination in the unpaid care economy lifts the 'reproductive tax' for women.

Such gains seem too far under decentralized governments where budget

allocations are a preserve of the largely male politicians and technocrats. Under the HURINET (U) funded project- Strengthening Women Councils in Nebbi District to Participate in Planning and Budgeting at Sub County and District Levels, AFARD conducted a district advocacy workshop for district leaders in April 2006 (See AFARD, April 2006). This workshop, attended by 92 leaders (33 of whom were women) noted that there is a bias in local government budget allocations with only 47.8% directed towards services delivery and the remaining 52.2% meeting administrative costs. Yet, even the services sector allocations were swollen by the budget for technical services let alone witnessing a higher intra-sector administrative cost. For instance, in the financial year 2004/05, out of the actual district expenditure of Ushs 15,974,446,800 administrative cost utilized Ushs 7,630,966,974. Of the expected per capita service cost of Ushs 36,693, a total of Ushs 17,528 was spent on administrative costs to facilitate service delivery meaning only Ushs 19,165 presumably¹ reached the people. In short, facilitation cost of delivering services is almost the same as the money value of the services themselves.

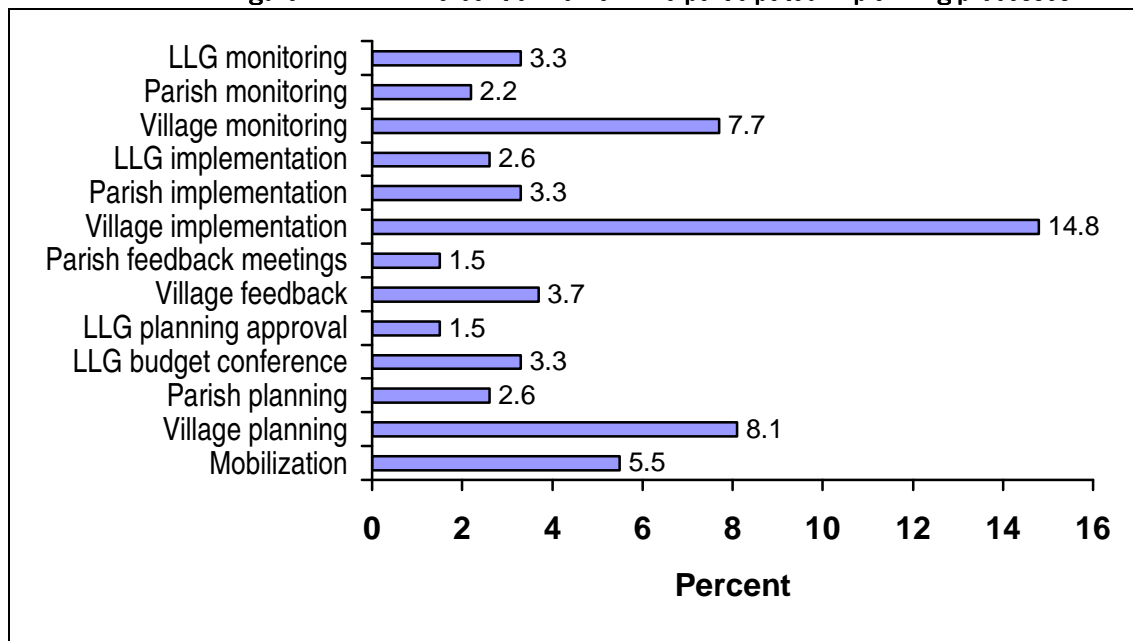
These scenarios were observed to emanate from the:

- *Ineffective participation of women in the policy processes.* In a study co-funded with Action Aid International Uganda, it was found out that such ineffectiveness of women's participation in the planning and budgeting processes was because decentralized development processes are conducted in an opaque manner with many stakeholders only co-opted to window dress district or national assessment processes.² As figure 1 below reveal, only a few women knew of the existing planning and budgeting processes and participated in village, parish and LLG planning meetings. It was even worse that many were not aware of parish (11.8%) and sub county (15.1%) plans let alone being involved in project implementation at village, parish, and sub county (14.8%, 3.3%, and 2.6%) just like in the monitoring and evaluation of projects and budgets implemented at village, parish, and sub county (7.7%, 2.2%, and 3.3%) respectively (Lakwo *et al*, 2006).

¹ It is presumed because this calculation does not take into account administrative expenses such as allowances, fuel, stationery and other office consumables within the service delivery sectors.

² Amy Caiaza (2006: 1-2) noted that women's hesitation with public voice relate to (i) disillusionment with politics as political systems are unresponsive to the uneconomically privileged; (ii) discomfort with leadership or any role of public authority; (iii) basic resistance to thinking of political activism (considered inappropriate for women's ethics of care, collaboration, and peace); (iv) resistance by men; and (v) male dominance of leadership.

Figure 1: Percent of women who participated in planning processes



Lakwo, et al (2006: p.28).

- *Weakness of women leadership.* AFARD's capacity assessment of Women Council leaders confirmed that they lacked knowledge and skills to plan (68.2%), lobby and advocate (87.0%), and monitor and evaluate local government plans and budget (89.6%) from a gender perspective (Ocaya et al, 2006). This was even worsened by the existing *division among women council and councilors* who instead of utilizing their numerical advantage to champion women's courses were busy conflicting to prove "who is who" in local governance.
- *Lack of skills:* The skills required to undertake a thorough and detailed gender responsive plan and budget was noted to be not only lacking at the lower local government levels but also at the district level. As such, more often than not departments end up developing both gender-neutral and gender-blind plans and budgets that seriously fall short of having gender-disaggregated data in terms of needs analysis and intervention targeting.
- *Low levels of education of local government councilors:* It was also noted that the low levels of education of some councilors have a negative effect on the outcomes of the plans and budgets they formulate and approve. For instance, many councilors are unable to question the intents of departmental budgets as they fear to be

confronted by technical staff who always hide (their incompetence and interests) under technical jargons that 'make us look stupid', one councilor remarked.

- *Political patronization of development:* Instead of taking a people-centered development approach, it was pointed out that local government plans did not regard peoples' *civic rights* because all projects (largely infrastructural) were made to be seen as provided by elected leaders (in the quest to fulfill their political manifestos). No citizen idea was then seen as necessary because the leaders delivered development projects regardless of whether or not people wanted such projects.

The eventual outcomes of such practices where plans and budgets are not subjected to peoples' voices generally and gender analysis in particular are that, first, services delivery remain gendered (that is inequality in services delivery prevails). Services sectors like health, education, community services, and production that benefit women most receive marginal allocations and disbursement. Second and deriving from the first is that women become state clients and not citizens because they turn into consumers of services (if any) that are delivered at men's choice but not based on their practical and strategic gender needs. Finally, women are blocked from demanding the male decision-makers to account for both the relevance and the quality of the services offered.

2.1 The EU co-supported project

The above analysis portrays, among other things that, development under decentralized governance are leaders and technocrats-led and are largely gender-insensitive in both services delivery and accountability. This defeats the cardinal essence of decentralization which aims at promoting government responsiveness to local area and people (men and women alike).

As a response, AFARD with European Union Civil Society Capacity Building Project co-funding intervened to bridge the identified gaps so as to promote local government responsiveness to gender issues. The intervention that targeted first women council was later on expanded to include women and men councilors given the fact that the marginalization of either gender or position would negatively impact on the plan and budget processes and outcomes.

Therefore, '**Engendering Services Delivery and Accountability in Decentralized Local Governments in Nebbi district**' is a district wide two year project, under implementation. It aims at invigorating an active engagement of women, as a

constituency, with Nebbi district local governments (involving female and male leaders alike) for engendering development processes and outcomes. The broad objective of this project is that, *'local governments in Nebbi district provide gender sensitive and equitable services to the community'*. This objective focuses at two fronts: first, changing the mindset of the people, men and women – politicians, technical staffs, and civil society actors towards gender needs as a human right in all services delivery; and second, enabling women to engage service delivery policy makers to ensure that gender issues are integrated in the processes of service delivery.

The specific objectives of the interventions are:

1. Women Council leaders have increased knowledge and skills in gender planning and monitoring and evaluation, and advocacy and lobbying.
2. Effective participation of women in local government budgeting and planning increased.
3. District and sub county local governments are transparent and accountable to their constituents in general and to women in particular.

This project, therefore, accomplished the following:

- a) Training Women Council leaders on human and women's rights as well as their roles and responsibilities as champions of women's needs within the existing local government system.³
- b) Training Women Council leaders together with Women Councilors and other local government leaders in gender responsive planning and budgeting, participatory gender monitoring and evaluation, and advocacy skills.
- c) Providing facilitation for Women Council leaders, as a catalyst for the opportunity cost of their lost days in survival activities, in order for them to equitably engage during local government planning processes where other government actors are remunerated.

³ The criticisms forwarded by local government leaders at the closure of this training provided a valuable input for adopting a new integrative approach during the subsequent trainings. The Chairperson Local Council III in Panyimur noted,

While it is important to make women know their roles and rights, often it is the men who violate those rights right from home into the public sphere. Besides, such knowledge is a tool that can be used within local government even better because policy makers are not aware of what women council roles are and what they aspire for. It would then be vital not to marginalize men during such knowledge building events but rather to integrate them so that they can respond positively both on their own accord or when women demand for such rights.

- d) Supporting the mobilization of both women leaders and grassroots women to effectively participate in local government planning and budgeting processes at their various levels of governance.
- e) Providing technical backstopping support to Women Council during the planning and budgeting processes as well as during follow-up (monitoring and advocacies) of local government commitments.

By doing all the above, AFARD envisages that all lower local governments of Nebbi District will heed to the call for a gender sensitive services delivery let alone being able to account for such services. It was also hoped that, realizing this purpose should be with the effective partaking of women and their leaders within the decentralized local governments.

As such, the gender responsiveness audit asked two questions, first, *'to what extent are lower local governments in Nebbi district gender responsive?'* Second, *how has such responsiveness reflected in budget allocations?'* The focus of these questions are to find out as to whether or not lower local governments in Nebbi district are formulating and implementing gender responsive budgets. Put another way, the questions seek to show whether planning and budgeting processes are engendered and accountable on the one hand and whether such engendering is reflected in budget allocations to the benefit of women.

The pre-occupation with planning and budgeting processes is because what transpire as gender gaps, say in education, health, and other sector indicators are, in part, a manifestation of the hidden gender discriminations in such services delivery. Thus, targeting the gender gaps would in essence be like addressing the symptom rather than the discrimination that are the root causes of the gaps.

3.0 GENDER RESPONSIVENESS AUDIT

As part of government's commitment to ensure that services are delivered in conformity with users' needs, decentralized planning and budgeting are instituted. While local governments are required to plan for such services, the central government funds from its 'basket funding approach' almost all the services that are delivered. However, the funds utilization is subjected to: (i) financial audit; and (ii) performance assessment. Both these approaches as accountability measures will be shown below to have fallen short of ensuring gender responsiveness, hence the need for the Gender Responsiveness Audit. A brief look at the weaknesses of each approach can be seen below.

3.1 Local Government Financial Audit

To ensure effective and efficient utilization of decentralized funds, financial audits (internally and externally) are routinely conducted. SNV (2000: 4) notes that financial audit as a management tool is a control measure that investigates whether or not an organization complies with external and internal demands. Therefore, the preoccupation of financial audit is embedded in certifying and approving the legitimacy of financial management in line with the rules and regulations of financial management.

Seen in this way, financial audits are devoid of verifying value-for-money in terms of its returns to the lives of the people it was meant to benefit. Such audits do not delve into finding the effects of the cash spent. The audit focuses on financial procedures and pays little attention to the often falsified paper accountability (in the forms of invoices, receipts, and attendance list without activity/progress reports). As such, financial audits fail to explore the link between financial and accounting regulations, for instance, with the National Gender Policy, among others. This means that other aspects of the laws and regulations that local governments must comply with in planning and budgeting are left unattended to.⁴ For instance, while the Constitution demand

⁴ Krug & van Staveren in *Gender Audit: Whim or Voice* (citing Frey, 1994 and Cooter and Ginsburg, 1997)

for gender equality; financial audits do not analyze the gender dimensions of fund (re)allocations and disbursements.

It can, therefore, be said that relying on financial audit that gives priority to budget management over the attainment of planned targets and the impacts there from is too inadequate to guarantee engendered services delivery.

3.2 Local Government Performance Assessment

Since 2000, the Ministry of Local Government has been operationalizing an institutionalised annual assessment of minimum conditions and performance measures for all local governments. Initiated as a project modality for Local Government Development Programme (LGDP), this assessment later broadened to target all government transfers (Basket funding approach) accessed in the form of Local Development Grant (LDG) and capacity Building Grant (CBG).

The minimum conditions and performance measures assessed (and rewarded or penalised) are derived from government laws and guidelines such as the Local Governments Act (Amended 1997), Local Government Finance and Accounting Regulations (1998), Local Government Tendering and Procurement Regulations 2000, Procurement and Disposal of Public Assets Act (2004), National Gender Policy, National Environment Policy, HIV/AIDS Policy, as well as Guidelines for implementing sector specific conditional grants.

Box 1: Objectives of the Assessment

The objectives of the assessment of minimum conditions and performance measures are:

- a) To verify local government compliance to the provisions of the law governing their operations, thereby ensuring improved service delivery and resource management.*
- b) To determine the local government that have the capacity to manage discretionary development funds and are eligible to access LDG under LGDP II in the following financial year.*
- c) To provide incentives to local government performance by rewarding good performance and sanctioning poor performance as a strategy for systems, structural and institutional strengthening and promotion of efficient and competitive service deliveries in local government*

echo the fact that auditing institutions operate in a competitive political market where information asymmetry and political machination makes them to rely on budgetary reviews of good bookkeeping and rule keeping than questioning bureaucratic rule.

- d) *To assist local government to identify functional capacity gaps and needs which if timely addressed through an enhanced Capacity Building Programme should lead to increased outputs, improved service delivery and significant poverty reduction.*
- e) *To promote good practice in the administration and service delivery (good governance) at the LLGs by linking all central government transfer to LLGs performance.*
- f) *To encourage local government to adhere to national sector specific targets and standards by incorporating local government performance on these targets in the reward / penalty scheme of the LGDP II.*
- g) *To enhance downwards accountability, closer coordination and integration of development activities at the Local government.*
- h) *To prepare ground and a comparative benchmark for external and final performance Assessment of local government by the National Assessment that must mandatorily be pre-informed by the Internal Assessment findings and results.*

Source: District Planning Unit, Nebbi: 2005, 2006

This exercise is internally conducted by the District Internal Assessment Team (DIAT) composed largely of government staffs. In Nebbi district it was only in 2006 that civil society participation was enlisted. The National Assessment Team finally does the verification, validation, and benchmarking.

Generally, the assessment covers: Development planning; Staff functionality capacity, Monitoring and mentoring performance; Communication and accountability; Budget allocation; Procurement capacity and performance; Local revenue performance; Gender mainstreaming; Council, Executive and Finance Committee performance; Council sector committees' performance; Operation, maintenance and sustainability of investment; and Environmental mainstreaming.

Of importance to us here is the gender mainstreaming aspect. The key questions asked under this theme in the assessment guidelines are summarised in Box 2 below.

Box 2: Performance assessment questions for gender mainstreaming

1. *Investment Plan reflects sound gender analysis including disaggregated data, gender impact analysis, etc.*
2. *Investment Plan reflects strategies to address the gender issues identified in the analysis.*
3. *Annual budget reflects budgetary allocations to address gender strategies that were raised in the plans.*
4. *Evidence that the local government has financed the gender issues identified by the plan during planning, monitoring and mentoring activities.*
5. *Evidence that gender specific needs were identified and analyzed during the capacity building needs assessment.*

6. *Specific capacity enhancement strategies and activities for Gender Focal Point Person in the current financial year linked to addressing inequalities between men and women.*
7. *Skills enhancement training for women, youth and Persons with Disabilities councillors undertaken during previous financial year aimed at reducing the inequalities between men and women.*
8. *Gender awareness training (addressing inequalities between men and women) planned for and undertaken during the previous financial year.*
9. *Evidence that Gender Focal Point person identified gender issues, designed strategies and mentored other staff on how to deal with inequalities between men and women.*
10. *Evidence that the gender Focal Person has disseminated gender information (either received from the centre or developed within the local government) to technical as well as political leaders in the local government.*

Source: Ministry of Local Government, 2006

The result has been that in the financial year 2004/5 and 2005/6, a total of 6 and 5 out of 19 lower local governments attained static scores respectively. These included Pakwach and Paidha Town Councils and the sub counties of Akworo, Parombo, Nebbi, Panyimur, and Nyaravur.

While this performance presents a marked improvement (since fewer units evidenced by a fall from 32% to 26% were non – gender responsive), such results need to be read with care. First, the assessment is a post-mortem exercise which does not tell us how the plans and budgets were made. Who identified and prioritised the gender issues is not addressed.

Second, that it is exclusively done by fellow government personnel, the scores are often compromised because many assessors worry awarding penalty scores given that it leads to financial fines. For instance, where a (district/sub county/Town Council) Technical Planning Committee or Sectoral Committee, or even Council has been meeting regularly (quarterly/monthly for that matter) the local government scores highly regardless of the repercussions of such meetings. Not surprising, it is common knowledge that many local governments have been compliant with the assessment guidelines. Yet, Boaz Tumusiime in ‘Ministry Accuses Kasese of Forgery’ during a National Assessment exercise revealed that Kasese district local government forged plans, budgets, minutes, and other documents (Daily Monitor Newspaper, November 14, 2006: 7).

No wonder, when AFARD as a Civil Society organization representative participated in conducting the September 2006 assessment (in only 5 sub counties), it was found that there was:

- **Gender compartmentalization rather than mainstreaming:** In almost all the local governments, gender is considered an independent affair of Community Development Office (CDO). Notwithstanding, gender is then compartmentalized against the government policy that requires it to be mainstreamed in all sectors/departments. This mentality is because of the resource-driven development approach that pushes many departments to strive for 'resource control' than its impacts.
- **Planning processes were mostly pegged to Indicative Planning Figures:** While there is evidence that participatory planning processes are taking root in local government, it is still exclusionary of the grassroots' women given that committee arrangement dominated the planning processes. By implication, the link between the top-bottom (mentoring) and bottom-up (needs identification and prioritization) approaches is lost. The centeredness on resources revealed that funds are first allocated to the various sectors and activities then situation analysis and bottom-up planning processes are undertaken for window dressing.
- **Progress reporting:** In almost all local governments (the district level inclusive) visited there were no progress reports. Technical Planning Committee and Sectoral Committee meetings were more inclined on budget discussions than accountability that should focus on plan, budget, output, challenges, and lessons learnt. All local governments neither measured their performance nor provided performance accountability to their constituencies for the past years through a comprehensive Sub County/Town Council Progress Report.

Therefore, while the performance assessment is important in ensuring local government functionality, it is less preoccupied with tracing gender concerns. As a tool, the assessment can not help women realize services and voice benefits from decentralized governance.

3.3 Gender Budgeting

To bridge the gaps noted above, AFARD is pursuing gender mainstreaming in (local) government plans and budgets through gender budgeting. Gender budget also called women's budget is about having a gender-sensitive budget. It is a process of assessing *ex ante* or *ex post*, in a gender disaggregated manner, the impacts of government budget on women and men, basing on an existing gender relations. Therefore,, gender budgeting is one of the ways of gender mainstreaming in development processes.

Generally, gender budgeting is done to ensure equal entitlements to quality

services delivery from government so that there is the realization of gender equality (as a goal of development) through gender equity (in the development process). Seen in this way, gender responsive budgeting is done in order to:

1. *Ensure adherence to laws and regulations.* Uganda is a signatory state to laws like CEDAW (Convention for Elimination of Discrimination Against Women). Gender budgeting, therefore, enables the government to fulfill its commitment to such laws and conventions about eliminating gender inequalities. In this way, gender budgeting furthers honoring women's and human rights.
2. *Ensure policy relevance, transparency and accountability.* The fact that government services are consumed by its constituency means that those services must be offered in conformity with the constituency needs (policy relevance), and in a more participatory manner (transparency and accountability). Doing so makes gender budgeting a tool for attaining transparency on the part of policy makers in resource allocation outside the norm of 'leaders know it all'. Besides it increases stakeholder participation in, and control over, budgeting processes and outcomes (Raes, nd).
3. *Promote equitable share of public resources between women and men and impact-oriented programming.* As resources are allocated based on gender needs in local governments, gender budgeting enhances: (i) responsiveness of public sector to strategic and practical gender needs; and (ii) equity in benefit sharing from public sector expenditures. Doing so improves local government performance measure as programme budgeting and measurements are widened beyond the input-output matrix to include equality aspects of their distributive efficacy. In this way, the culture of a result-based rather than resource-driven planning and budgeting is entrenched.
4. *Empower women.* The nature of how gender budgeting is done offers women a platform to partake in public decision-making arena both by participating in and questioning (imprudent) actions. This widens the political entitlements of women and build not only good governance but also entrenches good democratic practices among women and men alike.
5. *Advocate and lobby political support to gender equality.* Where gender inequality has been marked, demanding for gender budgeting is a way to advocate policy makers using evidence-based approach for gender equality.

In the pursuit of gender budgeting, a number of gender budget analysis tools are used (see Elson 1997, 2003). The tools, summarized in Box 3 below, covers the entire budget management cycle.

Box 3: Gender budget analysis tools

- 1) *Gender aware policy appraisal: This is an analytical approach which involves scrutinizing the approved plan for its consideration of implicit and explicit gender issues by looking at how the plan and budget is likely to reduce, increase, or hold constant gender inequalities.*
- 2) *Gender disaggregated beneficiary assessment: This technique asks actual or potential beneficiaries the extent to which approved plans and budgets are in line with women's needs and priorities.*
- 3) *Gender disaggregated public expenditure incidence analysis: This technique compares public expenditure for a given programme, to reveal the distribution of expenditure between women and men, girls and boys and who will benefit and to what extent. It compares unit cost of services vis-à-vis service utilization rate by the various categories.*
- 4) *Gender aware budget statement: This technique explores the explicit degree of commitment and co-ordination made by the approving authority in the approve plan and budget. This is represented by declared statements in terms of specific expenditure, services, and management system (like contracts, business support, improved seeds distribution) made in the approved plan and budget for women.*

Source: Elson 1997, 2003

However, within a local government setting, these tools suffer from the following pitfalls:

- (i) The tool like incidence analysis requires 'expert/technocrat power' that is lacking among a majority of the elected leaders and especially women who largely stop in primary education level.
- (ii) Where plans are not target specific and do not have gender disaggregated data the analysis of budget benefit to women and men is grossly hampered.
- (iii) The tools pay more attention to budget outcomes than budget formulation processes. Yet, often such outcomes are derived from structural exclusion of women like their denied participation in the various budget processes.
- (iv) In many local governments, plans and budgets are not synchronized into performance and financial guides. Therefore, by looking at the budget

alone one missed the issues raised in the plan document.

- (v) Finally, the practice of 'cash budget' management is characterized by manipulations and 'closed door transactions' much to the advantage of government officials. This requires close monitoring of budget inflow and outflow and at times taking immediate response to secure actual disbursement towards women's needs. Such a response can not be traced by analyzing budget outcomes but by keeping track of how the processes too are managed.

It can thus be said that within such a gender analysis framework tracking gender budget compliance is a no-go zone for the majority illiterate women and men whose participation is vital for the realization of a gender responsive budget let alone following up to ensure that commitments made are adhered to. These gaps then call for a user-friendly approach that grassroot people (men and women) can use with ease to enlist voice, benefit and accountability demands.

3.4 Gender Responsiveness Audit

The gender responsiveness audit is, therefore, simply a participatory way of ensuring that local governments are law compliant in regards to furthering gender equality beyond the mere appearance of gender issues in their plans and budgets. It can also be called 'Participatory Gender Budget Tracking.'

However, traditionally gender audit looked at the distribution and allocative efficiency of government budgets. This gender responsiveness audit is expanded to include the entire planning and budgeting cycle which is the basis from which budget allocations are made. It also includes follow-up of budget disbursement to ensure the true adherence to the commitments made during budget allocation.

By so doing, it aims at ensuring that decentralization policy brings engendered services delivery. Through routine 'tracking' of decentralized development processes, gender responsiveness can be tracked from how local government planning and budgeting processes as well as the outcomes in the form of approved plans and budgets take into consideration and explicitly commit to gender equality. Beyond the approved plans and budgets, the actual adherence to such commitments during the budget implementation and accounting is also followed. Such a comprehensive 'tracking' is vital because experiences reveal that often times, planning processes may be well done but the implementation dictated by 'cash budget' and 'committee manipulation' hampers the realization of hitherto approved gender responsive plans and budgets.

4.0 THE AUDIT OBJECTIVES AND FOCUS

4.1 *The objectives*

As a method to participatorily track gender budgeting in local governments, the audit was, therefore, conducted in order to assess the responsiveness of lower local government plans and budgets to gender issues as is required by the Constitution, National Gender Policy, and the planning and budgeting guidelines. The assessment would provide a basis for entrenching women's political entitlements and local government compliance to existing laws and regulations that promote gender equality in services delivery given that development is an innate human (and women's) rights.

4.2 *The focus*

The criticisms labeled against existing gender budget analysis tools under 3.3 above called for an approach and tool that is user-friendly, able to capture budget management processes and outcomes, and also able to trace women's participation in and benefits from the entire planning and budgeting process.

To meet the need for this tool, and in line with the objectives, the audit looked at the entire approved local government planning and budgeting framework and ideally categorized them into two interrelated phases, namely:

- a) *Plan and budget making processes*. The focus herein was on *needs assessment and programming*. Here community needs are identified, prioritized, and costed. Ideally the processes are required to be participatory, use gender analytical tools, and should be people responsive. The eventual outcome should be a gender responsive plan and budget. Pertinent is the fact that women's participation as well as their pursuance of identified and agreed upon needs are given due attention. This is because our findings indicate that women start loosing out on resource allocation from: (i) their inability to identify what their priorities are; (ii) in order to ably rally support for such priorities; and (iii)

hence they fail to mobilize other women to take active part in the various meetings where decisions are made. Attention is also given to the fact that when needs reprioritization become ‘Sectoral Committee’ affairs, Women leaders as the champion of women’s voices need to actively pursue women’s needs with the various Sectoral committees so that there is no way for saying women’s invisibility in the budget is because they are inactive actors in the process.

- b) *Plan and budget implementation and accounting.* At this stage, funds received from all sources are disbursed for translating plans into procuring goods and services the people needed. It is expected that resources should be spent as per the targets agreed upon and any revision is done participatorily without losing track of the commitments made towards gender issues. Equally, the monitoring, review and reporting of progress resulting from the funds utilization are assessed for adherence to the promises made.

Given the depth of issues within the two stages noted above, four (4) sub-themes were focused on in the audit. These were areas where the effectiveness with which the various actors participate and the responsiveness of the local government power centers is embedded. These are shown in table 1 hereunder.

Table 1: Gender responsiveness audit focus

Focus	Indicators # in assessment tool
<p>1. Participation of women in the budget cycle</p> <ul style="list-style-type: none"> • Proportion of women to men participating in village planning meetings • Proportion of women to men participating in parish planning meetings • Proportion of women to men participating in sub county budget conference • Proportion of women to men participating in sub county budget approval meeting 	2-4, 6
<p>2. Women council executive effectiveness</p> <ul style="list-style-type: none"> • Women leaders identified core women’s issues at all levels before planning meetings • Women leaders held meetings with sub county Sectoral committees • Women leaders involved in expenditure allocation 	1, 5, 18, 22

<ul style="list-style-type: none"> • Women leaders met Sectoral committees to follow disbursements 	
<p>3. Local Government adherence to regulations</p> <ul style="list-style-type: none"> • LLG have popular version of their plans • LLG provided WCE with a copy of the approved plan/budget • LLG communicated about approved plan/budget to lower units • LLGs communicated about approved plan/budget to WCE • LLG provide WCE with details of cash inflows/outflows • Progress reports include gender disaggregated data 	13-17, 23
<p>4. Local Government commitments to gender equality</p> <ul style="list-style-type: none"> • Sectoral plans have gender disaggregated targets • Plans and budgets have affirmative action consideration • Budgets have explicit gender responsiveness statements • Aggregate budget allocated for services Vs administrative sectors • Intra-sector allocation for services Vs administrative costs • Share of budget allocated for affirmative action • Aggregate budget disbursed for services Vs administrative sectors • Intra-sector disbursement for services Vs administrative costs • Share of budget disbursed for affirmative action 	7-12, 19-21

5.0 METHODOLOGY

In this part, four issues are pointed starting with the processes involved in undertaking the audit, the units of analysis (indicators used), the methods of data collection, and those who were involved in conducting the audit.

5.1 The processes

The GRA exercise was conducted in three stages, namely:

Stage 1: The preparatory phase

- The audit indicators (see annex 1) were identified in a brainstorming session attended by the District Planner and the Senior Community Development Officer and the Good Governance team of AFARD.
- The identified indicators were refined during the training of local government officials and Women Council Executives in Participatory Gender Monitoring and Evaluation of local government investments.
- After the indicators were finally developed, a working team was set up. This team developed a work plan and communicated it to the various local governments with clear information on what is expected of them as well as the time for assessment. In the meantime, all the required materials for fieldwork were being prepared.

Stage 2: The field work phase

- Every local government was assigned one day for the assessment. On the scheduled day, the assessment team visited the local governments and together with the local government staffs collected data from the various sources.
- At the end of each day, a review and summary scoring was done.

Stage 3: Reporting and feedback

- A draft report was written from the summarized findings in the daily reviews.

- The draft report was discussed in a feedback meeting which analyzed the overall findings. This meeting was attended by officials from local government, District Women Council, peer civil society organizations and AFARD.
- A final report was then written. This was shared with the district and local government political and technical leaders.

5.2 Gender-responsiveness indicators

To ensure consistency with the audit focus, key gender-sensitive indicators were identified.⁵ These indicators were agreed upon during the Participatory Gender Monitoring training sessions and the technical review meetings as:

- a) Critical indicators that directly measure core issues related to women's access to the decision-making arena and getting a fair share of resources;
- b) User-friendly indicators especially those that are easily understood and easy to collect; and
- c) Performance-related indicators that measure progress made in terms of planning and budgeting outputs and outcomes.

5.3 Data collection method

The following were the main data collection methods used by the team of assessors:

- Documentary reviews: The available documents related to lower local government commitments to gender equality and adherence to regulations especially in line with the indicators for planning and budgeting (as well as accounting) were reviewed. These were mainly the approved and revised plans and budgets, activity reports for some central government programmes, and minutes of women council meetings.
- Observations: To ensure that what were reported in the reviewed documents were true, observations of some documents like copies of vouchers, virement letters, and cash flow statements were done and the figures used to cross-check what were stated in approved plans and budgets.

⁵ Beck (1999: 7) emphasizes that gender-sensitive indicators provide direct evidence of the status of women relative to some agreed normative standards or explicit reference group. It should not be confused with gender statistics which instead present factual information about the status of women. For instance, 60% of women are illiterate is a gender statistic while 60% of women are literate as compared to 82% men is a gender-sensitive indicator.

- Interviews: These were held with the Sub county Chiefs, Accountants, and Sub county Women Leaders. The focus was on the participation of women in the planning and budgeting processes and the effectiveness of Women Council structures.

5.4 Who conducted the Audit

The audit exercise was conducted by:

- AFARD, that acted as the organization responsible for the project implementation that needed to account to EU Civil Society Capacity Building Programme for the funds invested.
- The Women Council Executive members were involved as the mandated representatives charged with championing women's issues at various levels of government.
- The lower local governments participated as services delivery points and therefore needed to account to their constituencies.

6.0 FINDINGS

The gender responsiveness audit captured both process and outcome indicators of an engendered lower local government plans and budgets. In all, it had 23 indicators that were used to score every lower local government as is described below.

6.1 Scoring the result

Given that the Gender Responsiveness Status reveal the performance of a given local government in regards to gender budget issues, the identified indicators were scored in order to allow for both the audit focus and local government performance comparison. This was done by:

- Step 1: Having each indicator scored on a 0 - 1 scores because either the local government was not meeting (0 score) the requirement or it was (1 score).
- Step 2: Summarizing the actual (observed) score for every local government and dividing it with the expected 23 scores that all local governments should have scored. The sum was then multiplied by 100% to get a local government Gender Responsiveness Score.
- Step 3: Categorizing the Gender Responsiveness Score into Gender Responsiveness Status using the table below.

Table 2: Categorization of Gender responsiveness

Scale	Status
71-100%	Gender responsive status: Represents good performing lower local government that to a large degree are adhering to gender budgeting demand.
36-70%	Fair gender responsive status: Represents fairly performing lower local government that need added effort to improve on their responsiveness status
0-35%	Non-gender responsive status: Represents bad performing lower local government that need concerted effort in order to change their responsiveness status

What follows is then the analysis of the findings in the four areas of focus together with the general performance picture and its associated budget allocation orientation.

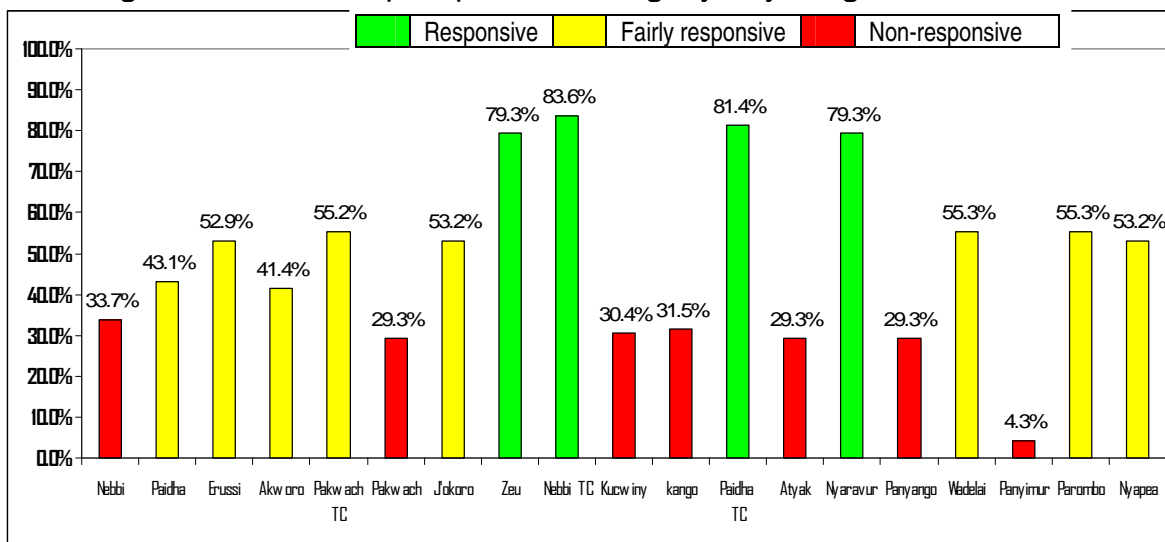
6.2 Finding 1: Women's participation in the budget cycle

This analysis revealed that for all the lower local governments' scores combined, they attained a **fair gender responsive status** (49%) with the responsive local governments being Nebbi and Paidha Town councils and Nyaravur and Zeu Sub counties. The worst performing local governments were Panyimur, Panyango, Atyak, Kango, Kucwiny, Pakwach, and Nebbi. Although most of the facets like participating in village, parish and sub county budget approval meetings registered a low level of women's participation, more women strategically ventured into the sub county budget conference that were hitherto the preserve of the political leaders and their technocrats.

The reasons advanced for such a huge participation difference were:

- Planning at the village and parish levels are a committee affairs given that members of the local councils met exclusively with the Parish Development Committees. Often, mobilization for the general grassroots participation is not done. Thus, illegitimate representation hampers women's attendance. Meanwhile, there is a general apathy by women that as long as they have echoed their voices during the sub county budget conference then the approval meetings are not of due importance because they will change nothing else.
- Meanwhile, the high performance at the sub county stage is because of the effective mobilization by Women Council Leaders. This mobilization, apart from being reinforced by the project's various information, education and communication materials like the radio and print media and drama shows, was catalyzed by the 'opportunity cost allowance' the leaders got.

Figure 2: Women participation in the budget cycle by local governments



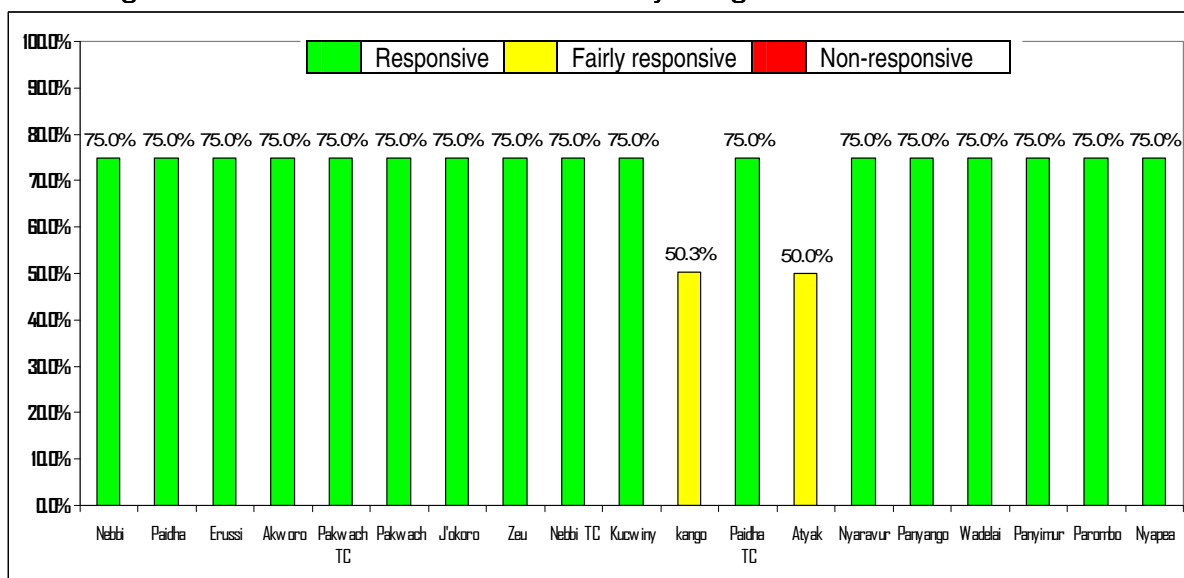
6.3 Finding 2: Women leaders' effectiveness

On the whole, the Women Council Executives performed a wonderful job. They scored a **Gender responsive status** (72%) and none of the local governments had women leaders who failed to execute their roles.

The cases for Atyak and Kango (also with a fairly responsive grade) were attributed to the lack of support from women councilors and the elected leaders who as one respondent stated refers to them as, 'wanting to do the work (planning, budgeting, resource allocation) of elected leaders'.

What has remained wanting is the inability to get women leaders involved in resource allocation as soon as the funds have been disbursed to the local governments. This is because legally this task is considered a preserve of Finance and Planning Committees.

Figure 3: Women leaders' effectiveness by local governments



6.4 Finding 3: Local government adherence to regulations

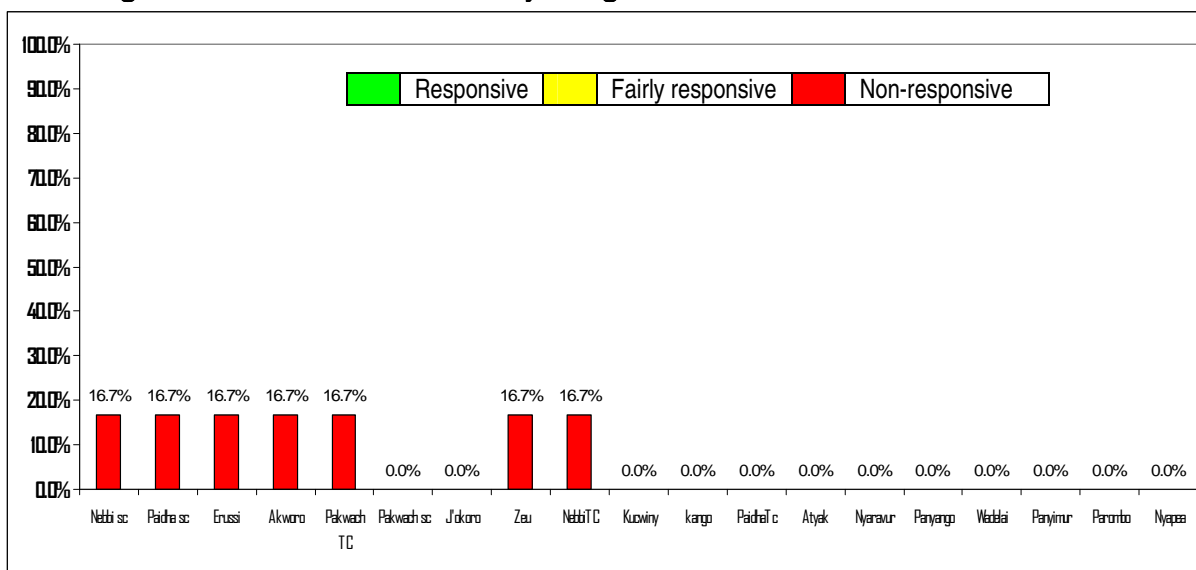
Among the worst performance measure in the audit was the local government adherence to laws and regulations governing planning and budgeting in which the score was a miserable 6%. This indicates a **non-gender responsive status**. Although a few are attempting to adjust especially by having gender-responsive reporting (engendered performance accountability), all lower local governments had a non-responsive status score.

Aware that the bulky plans and budgets are not even read by both the sub county technocrats and political leaders, they insistently do not produce popular version of the plans and budget for the ordinary population let alone providing copies of the approved plans and budgets to women leaders. Added to these failures is the inability to provide feedback to lower level units on approved plans and budget (often in the form of projects).

The various local government leaders argued that they lacked the funds to do so and even going further to justify why they produce only few copies for use at the district and those given to the chairperson, sub county chief and the sub accountant. A lot of skepticism surrounds the validity of such arguments. If they can pay allowances for even meetings that were not held, one wonders how lack of money to produce plans is an issue. More importantly, it was noted that,

'... this is a tactic collectively adopted by the top three leaders to fence themselves as budget controllers off the accountability hook of both councilors and women leaders given that these stakeholders won't have the basic starting point to anchor their questions – normally seen as disturbing to leaders vision and interest.'

Figure 4: Adherence to rules by local governments

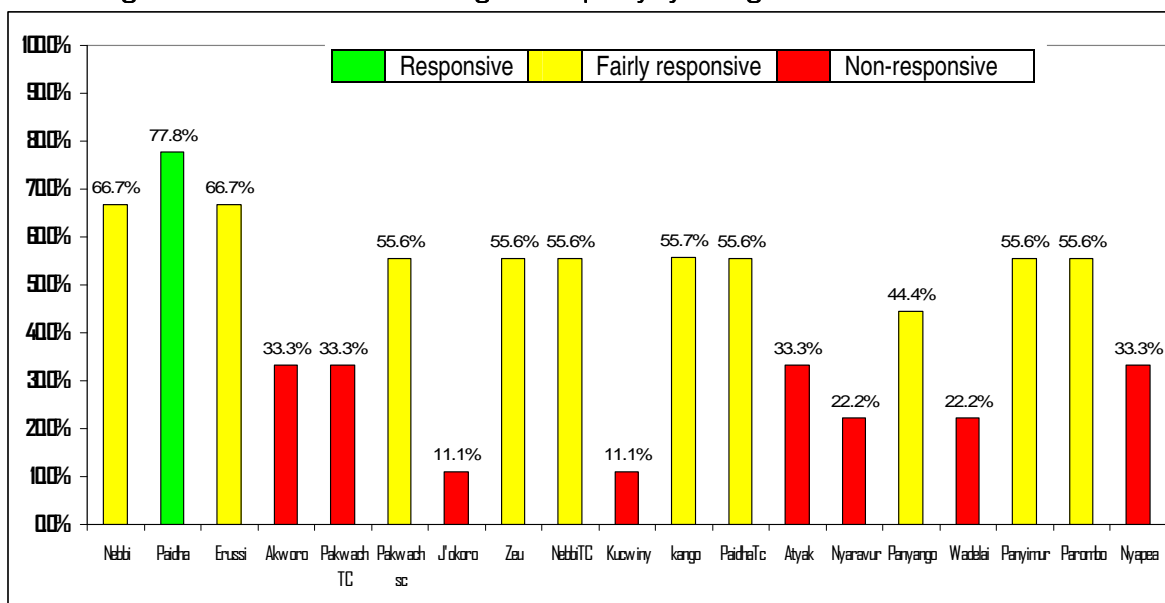


6.5 Finding 4: Local government commitments to gender equality

The data analyzed revealed that only Paidha local government scored a gender responsive status although the general performance for all the lower local governments combined was a **fair gender responsive status** (45%). Meanwhile, Wadelai, Nyaravur, Kucwiny, Jangokoro, Atyak, Nyapea, Akworo, and Pakwach Town Council were non-responsive.

Two core issues stand out from this analysis. First, on a positive note, many local governments adopted specific affirmative actions for women that they maintained in their budget allocations and disbursements (5%). However, second and on a negative note, the primary purpose for having non-engendered targets in the plans and budgets is because of the tendencies to skew budgets in favor of administration cost at both sector and intra-sector levels. The Chairperson Pakwach sub county Women Council noted, *'the leaders are deceiving us that there are funds for services sectors. Actually, their trick is to have a huge administrative cost under services sectors.'*

Figure 5: Commitment to gender equality by local governments



6.6 Finding 5: Overall gender responsiveness performance

By looking at the various indicators used for the audit (figure 6 below), it can be seen that much success has been scored in the areas of women leaders' participation exemplified by:

- (1) Their groundwork in tactfully identifying women's needs before the local government planning processes commenced. They scored 100%. This approach was seen as vital, as the Chairperson of Akworo reiterated:

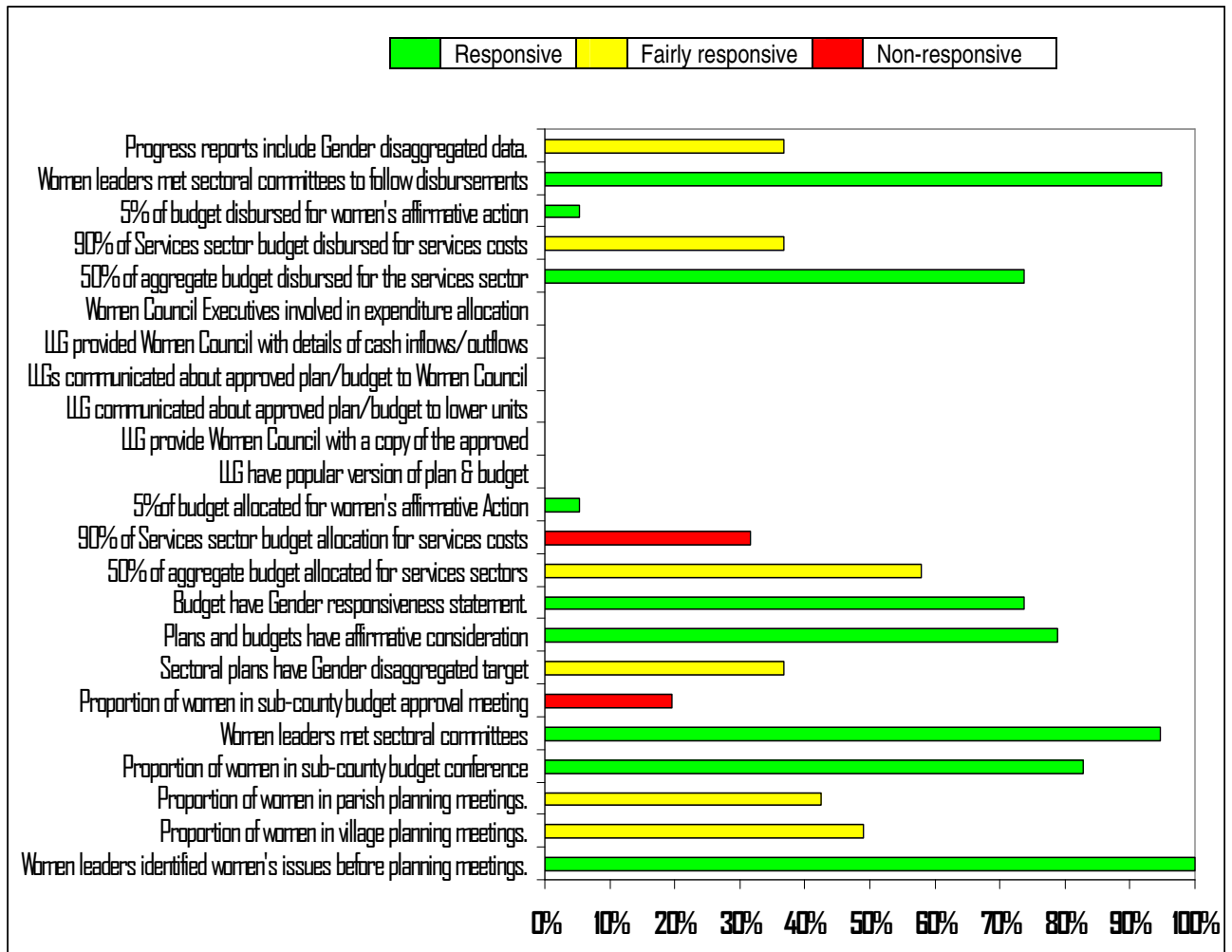
'... often views of people (women inclusive) that are enlisted from the village and parish levels are a mere window dressing. When sub county officials send Parish Development Committees to the lower administrative units, they instead concentrate on their own plans. In the end, it is the sub county plan that takes the mark in the development plan and budget.'

- (2) Collectively voicing the needs identified from the women constituencies during the sub county budget conferences (83%) where every 'seen as development actors' are invited. The women leaders further took on such raised concerns through lobbying members of the sectoral committees (95%) who prioritize needs for their sector.
- (3) Eventually following up whatever commitments were made during

the sub county budget approval meetings to ensure that they were operationalized. This they also did by further lobbying sectoral committee members (95%) to ensure that disbursements for areas with women’s interests were effected as planned.

The results of these advocacy strategies were, first, women leaders ensured that women’s issues gained local government recognition and financial support. A majority of the local governments consequently adopted affirmative actions for women (79%) in their plans and budgets with explicit gender responsiveness statements (74%). Second and lastly, 58% of lower local governments had aggregate services sector budgets with more allocations than administrative cost and 74% disbursed as per the approved budgets.

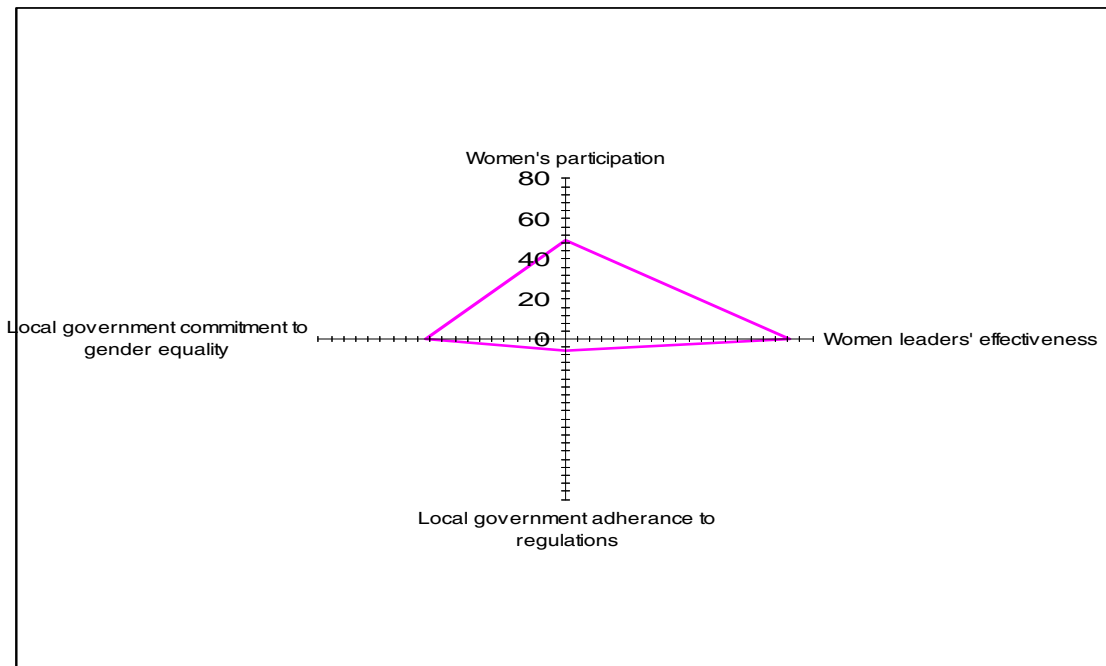
Figure 6: Gender responsiveness status indicators’ performance



The above analysis of the various indicators when seen from their various sub-themes rhyme with what is shown in figure 7 where the facets of women's participation and the effectiveness of women leaders has marked positive performance as compared to the areas that concerned local governments, which to the contrary, had poor responsiveness.

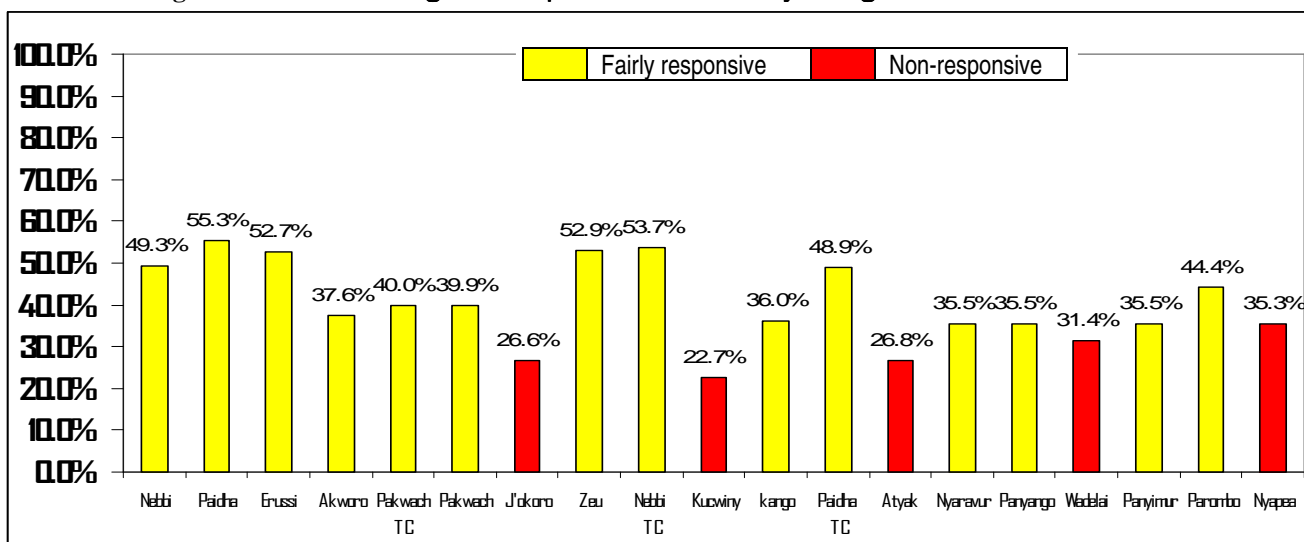
Thus,, this performance difference indicates that while women and their leaders are more willing to engage in the state-society partnership for local development, the government structures and actors are less open to such 'democratic participation.' This makes government institutional framework and political will a great impediment to the opening of new spaces for citizens' generally and women's participation in particular.

Figure 7: Gender Responsiveness Status



In all (see figure 8 below), the overall average performance for all the local governments is a **fair gender responsive status** (40%). The worst non-responsive local governments are Nyapea, Wadelai, Atyak, Kucwiny, and Jangokoro.

Figure 8: Overall gender responsiveness status by local governments



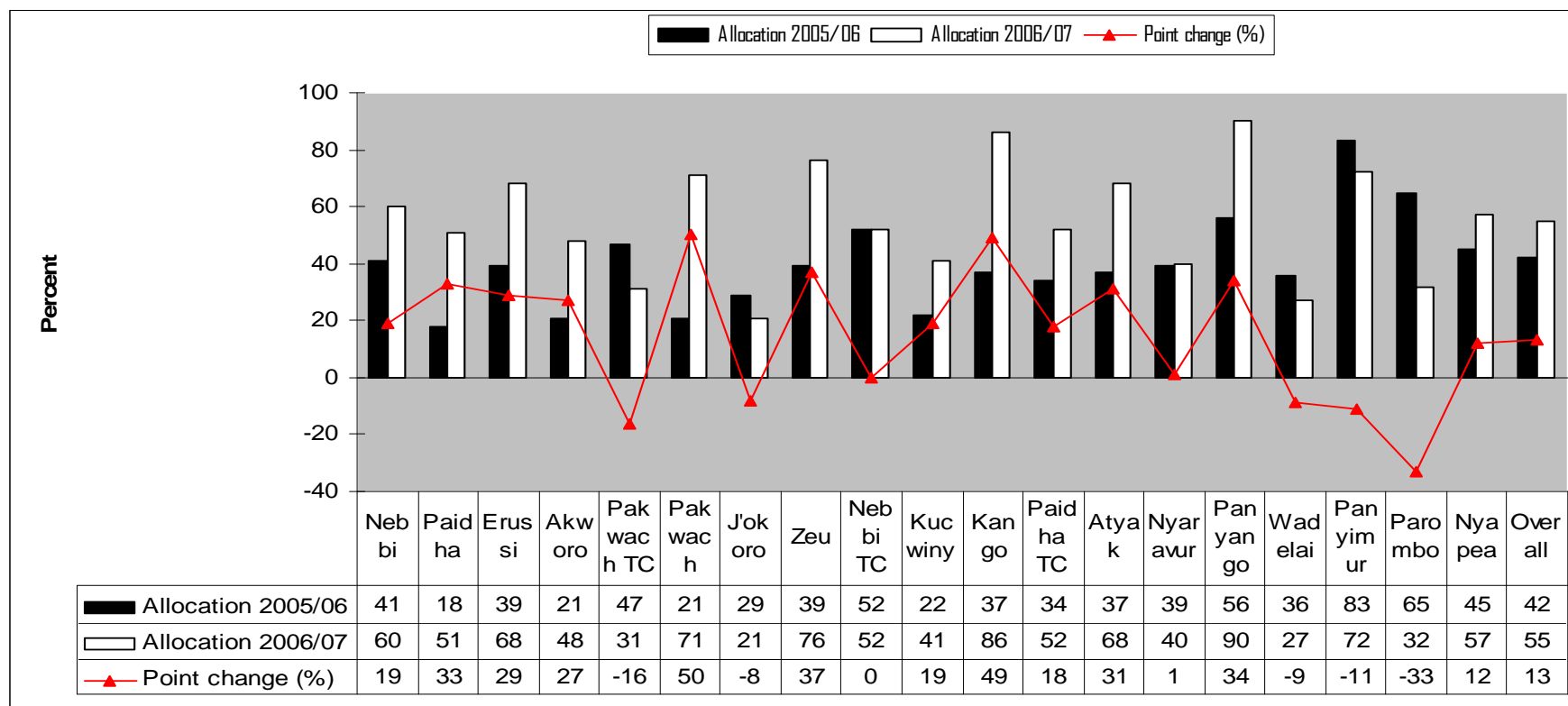
6.7 Effects on gender budget performance

The working with Women Council Executives together with enlisting support of the mainstream local government actors has proved worthy. Particularly has been the uptake by Women Councilors to support women's cause in the planning and budgeting processes. Of course, this was topped up by the favorable political will in such local governments. These different strategies yielded, first, the adoption of affirmative actions for women as a specific 'equalization support' to ensure that certain gaps were bridged through direct investments in the sectors especially education, health and agriculture. And, second, this cumulatively led to a general budget allocation adjustment between 2004/05 and 2005/06 by 13% in favor of services sector (figure 9 below).

This change in budget prioritization from the tendency of generally having a higher administrative cost towards increased budget allocations for services sectors was marked in the sub counties of Pakwach, Kango, Zeu, Panyango, Paidha, and Atyak.

However, other local governments instead had a negative budget adjustment in favor of administrative cost. This includes Parombo, Pakwach Town Council, Panyimur, Wadelai, and Jangokoro. The reasons for such a trend was however not clear.

Figure 9: Budget allocation for services sector



7.0 CONCLUSIONS

Basing on the audit findings, it can be said that, although there is evidence of a 13% U-turn in budget allocation (a positive outcome) lower local governments in Nebbi district are to a lesser extent gender responsive. This is exemplified by the slow response by local governments to state-community partnership despite the increasing positive response of women and women leaders to partake in the policy making processes. This slow response is exhibited first, by the weak local government budget credibility as deviations from approved and disbursed funds continue to promote budget indiscipline. And second, it is due to the weak budget transparency. Both these factors are a manifestation of the low capacity of local governments to adopt participatory local governance and entrench performance accountability.

However, this audit exercise has challenged the common rhetoric in the struggle for gender equality that women are meek and often self-exclude themselves from public arena. Instead it has revealed that:

- a) There is more to do with technical exclusion of women and their leaders from the decision-making arena even where women have demonstrated the will to work together with local government leaders. This blockage of state-community partnership manifests the vested interest public officials have in public management.
- b) Although a majority of the women are illiterate (and their leaders semi-literate) the common songs that they fear to delve into technical issues is redundant. Facilitated with technical backstopping by external agency that demystified the technical jargons and exposed them to key budget issues, some women are able to analyze and question the budget intents making gender budgeting one viable way of promoting community-oriented budget management.
- c) Evidence-based planning approach will take time to get embedded in local governments. Driven by resources and a weak budgeting

framework, local governments are likely to pursue input-output oriented plans with little concern for addressing inequalities.

- d) There is a deliberate practice in local governments not to engender their services and account for such service delivery unless pressurized to do so. Yet, when advocated a majority respond positively implying that the aim of local area and people (men and women, children, persons with disabilities, etc) responsiveness enshrined in decentralization policy is achievable.

The main challenges that require further attention however remains, first, in ascertaining as to whether or not such positive services sector allocation translate into gender equality impacts. This demand understanding the linkage between women's perception of the services (quality, quantity, and modalities) they receive from local governments and its effects on their gender relations.⁶

Further, without the practice being fully institutionalized as is with financial audit and performance assessment, the evidence of local government internal resistance to adhere to rules that can make women leaders fully aware of what transpires in their local governments will continue to hinder the extent to which women and their leaders can demand for engendered services delivery and accountability from their leaders.

Finally, in the event that institutionalization is not undertaken, the question of how sustainable this process will be equally remains unanswered. This is because women leaders, unsupported by technical expertise from non-state organizations will continue to be side-stepped by the technocrat-backed politicians from agitating for their needs.

⁶ This can be done by using both beneficiary satisfaction and strategic impact inquiry studies.

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Annex 1: Gender responsiveness indicators

Cycle	Critical indicators	Source of information	Method of data collection	How to conduct the assessment	Use
Budget Planning	1. WCE identified core women's issues at all levels before LG planning meetings	Minutes of WCE	Documentary review	<ul style="list-style-type: none"> * From the chairperson WCE, ask for a copy of their pre-planning minute. * Verify whether or not they identified core women's issue. Also verify whether or not they communicated to lower WCEs * <i>If an issue is identified score 1 otherwise 0.</i> 	<p>Evidence of women council effectiveness</p> <p>Pursue specific gender needs in the budget</p>
	2. Proportion of women to men participating in village planning meeting	Attendance list with PDCs i/c planning	Documentary review	<ul style="list-style-type: none"> * From the PDC i/c planning get a summary of planning attendants * Calculate the percent of women who participated * <i>For proportion equal to 50% or more score 1 otherwise 0</i> 	Mobilize women to participate in the planning processes so that they can echo their needs
	3. Proportion of women to men participating in parish planning meeting	Attendance list with PDCs i/c planning	Documentary review	<ul style="list-style-type: none"> * From the PDC i/c planning get a summary of planning attendants * Calculate the percent of women who participated * <i>For proportion equal to 50% or more score 1 otherwise 0</i> 	
	4. Proportion of women to men participating in sub county budget conference	Attendance list with sub accountant	Documentary review	<ul style="list-style-type: none"> * From the PDC i/c planning get a summary of planning attendants * Calculate the percent of women who participated * <i>For proportion equal to 50% or more score 1 otherwise 0</i> 	
	5. WCE held meeting with sub county Sectoral committees	Attendance list with sub accountant	Documentary review	<ul style="list-style-type: none"> * From the i/c planning in the LLG get a summary of planning attendants * Calculate the percent of women who participated * <i>If they did score 1 otherwise 0</i> 	Push for fairness of budget allocation
	6. Proportion of women to men participating in sub county budget approval meeting	Minutes of WCE	Documentary review	<ul style="list-style-type: none"> * From the i/c planning in the LLG get a summary of planning attendants * Calculate the percent of women who participated * <i>For proportion equal to 50% score 1 otherwise 0</i> 	Push for women's needs
	7. Sectoral plans have gender disaggregated targets	Approved plan	Observation	<ul style="list-style-type: none"> * From the sub county chief of the LLG get a copy of the approved plan * Look at sector analysis in problem statement, target setting and monitoring plan 	Policy commitment to engendered

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Cycle	Critical indicators	Source of information	Method of data collection	How to conduct the assessment	Use
				<ul style="list-style-type: none"> * Ascertain whether or not they contain gender blind, neutral or sensitive analysis * <i>If so score 1 otherwise 0</i> 	development
	8. Plans and budgets have affirmative action consideration	Approved plan & budget	Observation	<ul style="list-style-type: none"> * From the sub county chief of the LLG get a copy of the approved plan and budget * Look at affirmative actions in the approved priority project list * Ascertain whether or not the approved budget have allocations for those priorities * <i>If so score 1 otherwise 0</i> 	development
	9. Budgets have explicit gender responsiveness statements	Approved budget	Observation	<ul style="list-style-type: none"> * From the sub county chief of the LLG get a copy of the approved budget * Look at the budget statement if it contains explicit gender responsiveness statements * <i>If so, score 1 otherwise 0</i> 	
	10. Aggregate budget allocated for services Vs administrative sectors	Approved budget	Documentary review	<ul style="list-style-type: none"> * From the sub county chief of the LLG get a copy of the approved budget * Compute the budget allocation for services sectors (education, health, agriculture, community development, environment and technical services) * Compute the budget allocation for administrative sector (management support and finance, councils and planning) * Compute the percent for services and administrative sectors * <i>For allocation equal to 50% or more score 1 otherwise 0</i> 	Policy translation into budget commitment
	11. Intra-sector allocation for services Vs administrative costs	Approved budget	Documentary review	<ul style="list-style-type: none"> * From the sub county chief of the LLG get a copy of the approved budget * Compute the Sectoral budget allocation for services sectors (education, health, agriculture, community development, environment and technical services) in terms of recurrent and development cost * Compute the sector budget allocation for administrative sector (management support and finance, councils and planning) in terms of recurrent and development cost 	

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Cycle	Critical indicators	Source of information	Method of data collection	How to conduct the assessment	Use
				<ul style="list-style-type: none"> * Compute the percent for recurrent and development budget allocation for services and administrative sectors * <i>For allocation equal to 90% or more score 1 otherwise 0</i> 	
	12. Share of budget allocated for affirmative action	Approved budget	Documentary review	<ul style="list-style-type: none"> * From the sub county chief of the LLG get a copy of the approved budget * Compute the budget allocation for affirmative action * Compute the percent of affirmative action from the total budget * <i>For allocation equal to 5% or more score 1 otherwise 0</i> 	
Budget implementation and accounting	13. LLG have popular version of their plans	Sub county chief	Observation	<ul style="list-style-type: none"> * Ask (and see it)the sub county chief whether or not they have a popular version of their approved plan and budget * <i>If so score 1 otherwise 0</i> 	Measure of feedback process
	14. LLG provided WCE with a copy of the approved plan/budget	Copy of plan/budget	Observation	<ul style="list-style-type: none"> * Ask (and see it)the Chairperson of sub county WCE whether or not they have a popular version of their approved plan and budget * <i>If so score 1 otherwise 0</i> 	
	15. LLG communicated about approved plan/budget to lower units	Feedback report	Observation	<ul style="list-style-type: none"> * Ask (and see it)the sub county chief whether or not they communicated to lower units about the approved plan and budget * <i>If so score 1 otherwise 0</i> 	Engagement in resource management
	16. LLGs communicated about approved plan/budget to WCE	Feedback report	Observation	<ul style="list-style-type: none"> * Ask (and see it)the sub county chief whether or not they communicated to WCE about the approved plan and budget * <i>If so score 1 otherwise 0</i> 	
	17. LLG provide WCE with details of cash inflows/outflows	Disbursement reports	Observation	<ul style="list-style-type: none"> * Ask (and see it)the sub county chief whether or not they have copies of budget inflows and outflows * <i>If so score 1 otherwise 0</i> 	Trace commitment to approved plans and budget
	18. WCE involved in expenditure allocation	Committee reports	Interview	<ul style="list-style-type: none"> * Ask WCE whether or not they are involved in expenditure allocation * <i>If so score 1 otherwise 0</i> 	
	19. Aggregate budget disbursed for services Vs administrative sectors	Expenditure ledgers	Documentary review	<ul style="list-style-type: none"> * From the sub county chief of the LLG get a copy of the approved budget * Compute the actual budget disbursed for services sectors (education, health, agriculture, community development, environment and technical services) 	

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Cycle	Critical indicators	Source of information	Method of data collection	How to conduct the assessment	Use
				<ul style="list-style-type: none"> * Compute the actual budget disbursed for administrative sector (management support and finance, councils and planning) * Compute the percent of disbursement for services and administrative sectors * <i>For allocation equal to 50% or more score 1 otherwise 0</i> 	
	20. Intra-sector disbursement for services Vs administrative costs	Expenditure ledgers	Documentary review	<ul style="list-style-type: none"> * From the sub county chief of the LLG get a copy of the approved budget * Compute the Sectoral actual budget disbursed for services sectors (education, health, agriculture, community development, environment and technical services) in terms of recurrent and development cost * Compute the sector actual budget disbursed for administrative sector (management support and finance, councils and planning) in terms of recurrent and development cost * Compute the percent disbursement for recurrent and development budget for services and administrative sectors * <i>For allocation equal to 90% or more score 1 otherwise 0</i> 	
	21. Share of budget disbursed for affirmative action	Expenditure ledgers	Documentary review	<ul style="list-style-type: none"> * From the sub county chief of the LLG get a copy of the approved budget * Compute the actual budget disbursed for affirmative action * Compute the percent disbursement of affirmative action from the total budget disbursed * <i>For allocation equal to 5% or more score 1 otherwise 0</i> 	
	22. WCE met Sectoral committees to follow disbursements	Minutes of WCE	Documentary review	<ul style="list-style-type: none"> * Ask the chairperson WCE for a minute of their meeting with Sectoral committee on budget disbursement * <i>If so score 1 otherwise 0</i> 	Hold leaders accountable
	23. Progress reports include gender disaggregated data	Plan review reports	Documentary review	<ul style="list-style-type: none"> * From the sub county chief, obtain a copy of quarterly progress report * Look through the various sectors for gender disaggregated data in the reports for outputs and outcomes * Ascertain whether or not they contain gender blind, neutral or sensitive analysis * <i>If so score 1 otherwise 0</i> 	Measure progress made

Annex 2: Gender responsiveness score by indicator

Critical indicators	Score (%)
1. Women leaders identified core women's issues at all levels before LG planning meetings	100
2. Proportion of women to men participating in village planning meeting	49
3. Proportion of women to men participating in parish planning meeting	43
4. Proportion of women to men participating in sub county budget conference	83
5. WCE held meeting with sub county Sectoral committees	95
6. Proportion of women to men participating in sub county budget approval meeting	20
7. Sectoral plans have gender disaggregated targets	37
8. Plans and budgets have affirmative action consideration	79
9. Budgets have explicit gender responsiveness statements	74
10. Aggregate budget allocated for services Vs administrative sectors	58
11. Intra-sector allocation for services Vs administrative costs	32
12. Share of budget allocated for affirmative action	5
13. LLG have popular version of their plans	0
14. LLG provided WCE with a copy of the approved plan/budget	0
15. LLG communicated about approved plan/budget to lower units	0
16. LLGs communicated about approved plan/budget to WCE	0
17. LLG provide WCE with details of cash inflows/outflows	0
18. WCE involved in expenditure allocation	0
19. Aggregate budget disbursed for services Vs administrative sectors	74
20. Intra-sector disbursement for services Vs administrative costs	37
21. Share of budget disbursed for affirmative action	5
22. WCE met Sectoral committees to follow disbursements	95
23. Progress reports include gender disaggregated data	37
Total	40

Annex 3: Summary of local government gender responsiveness status

Table 1A: Women's participation in decision-making

Responsive	Fairly responsive	Non responsive
Nebbi Town Council, Paidha Town Council, Nyaravur, and Zeu	Nyapea, Parombo, Wadelai, Jangokoro, Akworo, Pakwach Town Council, Erussi, and Paidha	Panyimur, Panyango, Atyak, Kango, Kucwiny, Pakwach, and Nebbi

Table 1B: Women Council Executive effectiveness

Responsive	Fairly responsive	Non responsive
Nebbi Town Council, Paidha, Panyimur, Panyango, Paidha Town Council, Nyaravur, Zeu, Nyapea, Parombo, Wadelai, Jangokoro, Kucwiny, Pakwach, Nebbi, Akworo, Pakwach Town Council, and Erussi	<ul style="list-style-type: none"> • Atyak • Kango 	None

Table 1C: LLG adherence to rules

Responsive	Fairly responsive	Non responsive
-	-	Nyapea, Wadelai, Atyak, Kango, Jangokoro' Nebbi Town Council, Paidha, Panyimur, Panyango, Paidha Town Council, Nyaravur, Zeu, Parombo, Kucwiny, Pakwach, Nebbi, Akworo, Pakwach Town Council, and Erussi

Table 1D: LLG commitment to gender equality

Responsive	Fairly responsive	Non responsive
Paidha	Nebbi, Erussi, Pakwach, Zeu, Nebbi Town Council, Kango, Paidha Town Council, Panyimur, Parombo, Panyango	Wadelai, Nyaravur, Kucwiny, Jangokoro, Atyak, Nyapea, Akworo, and Pakwach Town Council

Table 1E: LLG gender responsiveness status

Responsive	Fairly responsive	Non responsive
-	Nebbi Town Council, Paidha, Panyimur, Panyango, Paidha Town Council, Nyaravur, Zeu, Parombo, Kucwiny, Pakwach, Nebbi, Akworo, Pakwach Town Council, and Erussi	Nyapea, Wadelai, Atyak, Kango, and Jangokoro