

Name of assessors:		Date:
Budget cycle	Critical indicators	Name of LLG
	18. WCE involved in expenditure allocation	
	19. Aggregate budget disbursed for services Vs administrative sectors	
	20. Intra-sector disbursement for services Vs administrative costs	
	21. Share of budget disbursed for affirmative action	
	22. WCE met Sectoral committees to follow disbursements	
	23. Progress reports include gender disaggregated data	
	Total scores	
	Gender-responsiveness Index (divide the total score by the 23 expected scores)	
	Gender responsiveness status (multiply the index score by 100%)	

Gender-responsiveness status

For the eventual result of such a comparison to have any meaning, it is imperative that a performance standard is set. This can be derived, in a simple way, using a simplified aggregated index.

Table 3: Gender Responsiveness Status score sheet

71-100%	Reward Status: Represent good performing LLGs which to a large degree are adhering to gender mainstreaming demand.
36-70%	Static Status: Represent fair performing LLGs who need more effort to improve on their responsiveness status
0-35%	Penalty Status: Represent bad performing LLGs who need exerted effort in the form of penalties in resource allocation or change of leadership (especially the technical ones) in order to change their responsiveness status

Annex 2: Scoring the Gender-responsiveness Status

The scores of the above indicators present the basis for computing gender-responsiveness status of LLGs. The overall status can then be used for comparing how the different LLGs are performing and also to compare within a LLG how the different budget cycles are themselves conducted in a gender responsive manner.

However, this requires that independent LLG status is calculated. This is done as is described below:

- Step 1: Score each indicator using a 0-1 score because either the LLG is meeting the requirement of the score or not.
- Step 2: Arising from step 1, every LLG is **expected** to have 23 scores.
- Step 3: Use the **observed** score to provide the actual performance of the LLG.
- Step 4: Divide the observed scores by the expected score to get the Gender Responsiveness Index for the LLG.
- Step 5: To compute the Gender Responsiveness Status, multiply the result of step 4 by 100%.
- Step 6: Finally, locate the LLG in the various Gender Responsiveness Status category as is shown in table 3.

Table 3: Gender Responsiveness Score sheet

Name of assessors:		Date:
Budget cycle	Critical indicators	Name of LLG
Planning	1. WCE identified core women's issues at all levels before LG planning meetings	
	2. Proportion of women to men participating in village planning meeting	
	3. Proportion of women to men participating in parish planning meeting	
	4. Proportion of women to men participating in sub county budget conference	
	5. Proportion of women to men participating in sub county budget approval meeting	
	6. WCE held meeting with sub county Sectoral committees	
	7. Sectoral plans have gender disaggregated targets	
	8. Plans and budgets have affirmative action consideration	
	9. Budgets have explicit gender responsiveness statements	
	10. Aggregate budget allocated for services Vs administrative sectors	
	11. Intra-sector allocation for services Vs administrative costs	
	12. Share of budget allocated for affirmative action	
Budget implementation and accounting	13. LLG have popular version of their plans	
	14. LLG provided WCE with a copy of the approved plans/budget	
	15. LLG communicated about approved plan/budget to lower units	
	16. LLGs communicated about approved plan/budget to WCE	
	17. LLG provide WCE with details of cash inflows/outflows	

Cycle	Critical indicators	Source of information	Method of data collection	How to conduct the assessment	Use
	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

Cycle	Critical indicators	Source of information	Method of data collection	How to conduct the assessment	Use
	expenditure allocation	reports		* <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) * 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 50% 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 10% or more score 1 otherwise 0</i> 	

Cycle	Critical indicators	Source of information	Method of data collection	How to conduct the assessment	Use
				<ul style="list-style-type: none"> * Compute the sector budget allocation for administrative sector (management support and finance, councils and planning) in terms of recurrent and development cost * Compute the percent for recurrent and development budget allocation for services and administrative sectors * <i>For allocation equal to 50% 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 10% 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	Committee	Interview	<ul style="list-style-type: none"> * Ask WCE whether or not they are involved in expenditure allocation 	

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> 	
	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> 	
	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 	

Table 2: Gender responsiveness audit indicators

Cycle	Critical indicators	Source of information	Method of data collection	How to conduct the assessment	Use
Planning and Budgeting	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 33% 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 it is 33% or more 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 development

- (iii) In many LLGs plans and budgets are characterized by inconsistencies in that both documents aim at different things. These can not be captured by merely looking at the budget outturns alone.
- (iv) Finally, the practice of budget management in a 'cash budget environment' is characterized by manipulations and 'closed door transactions'. This requires close monitoring of budget inflow and outflow and at time taking immediate response to secure actual disbursements towards women's needs. Such a response can not be traced on analyzing budget outcomes but by keeping track of how the processes too are managed.

An adapted Gender-responsiveness audit tool for LLGs

It is for the above stated reasons that adaptations is made in designing a tool that is user-friendly, captures budget management processes and outcomes, and also traces the entire planning processes. This adapted tool for GRA of LLG plans and budget is re-oriented to focus on the key indicators to be monitored as is shown in annex 1.

Of importance in this tool are the planning and implementation and accounting stages. In the planning stage, the core planning stages as are approved (though not followed) for use by LLGs are included. Pertinent herein 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 losing a piece of the cake from (i) their inability to identify what their priorities are; (ii) in order to rally support for such priorities; and (iii) hence failing 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 'LLG Sectoral Committee' affairs, WCEs 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.

Besides, at this stage it is noted that participation *per se* is one thing but the outcome therefrom reflects the effectiveness with which the various actors participate on the one hand and the responsiveness of the LLG power centres on the other hand.

As such, specific indicators to capture the planning and budgeting processes and outcomes in terms of explicit commitments in target setting, policy statement, adoption of affirmative actions and budget allocation and disbursements generally and within sectors are considered.¹⁵

¹⁵ On the need for context specific indicators see UNDP (May 2006). Measuring Democratic Governance. A Framework for Selecting pro-poor and gender sensitive indicators. New York: Bureau for Development Policy. Democratic Governance Group.

Annex 1: The GRA tool

About the GRA tool

There are a number of gender-sensitive budget analysis tools used for Gender Budgeting analysis.¹⁴ These are:

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 assessments

This technique asks actual or potential beneficiaries the extent to which approved plans and budgets 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 approved 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.

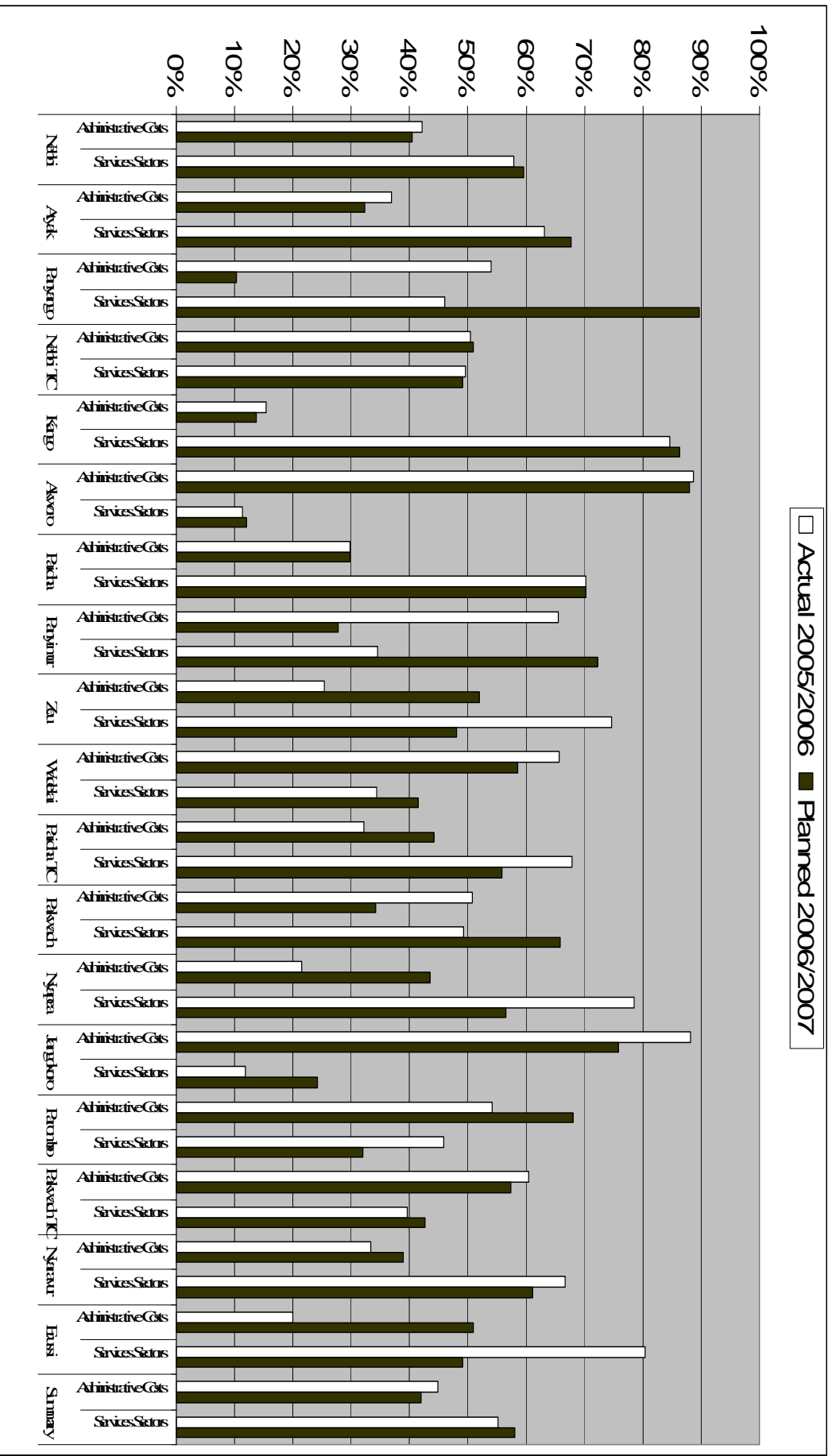
Observations

It is evident that the four tools noted above covers the whole budget cycle assessment. However, they suffer from the following pitfalls:

- (i) The tools require a certain degree of understanding (call it literacy) in order for one to ably undertake a budget analysis. This basic skills is lacking in many LLGs where the WCE and most of the elected leaders have basic (and below) level of education.
- (ii) The tools pay more attention to budget outcomes than budget formulation processes. For instance, policy consideration of gender issues often come as a result of concerted women's action like effectively participating in the various processes of the budget cycle.

¹⁴ For details see Elson, D. (1997). 'Tools for gender integration into macroeconomic policy.' *Gender and Development*. 2, Summer, and Elson, D. (May 2003). *Budget for Women's Rights: Monitoring Government Budgets for Compliance with CEDAW*. UNIFEM.

Figure 1: Changes in budget allocation



administrative costs (2005/06)																						
share of budget disbursed for affirmative action	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	5%
WCE met sectoral committees to follow disbursements	1	1	1	1	1	1	1	1	1	1	0	1	1	1	1	1	1	1	1	1	18	95%
Progress reports include Gender disaggregated data.	1	1	1	1	1	0	0	1	1	0	0	0	0	0	0	0	0	0	0	0	7	37%
Gender-responsiveness Score	11	13	12	9	9	9	6	12	12	5	8	11	6	8	8	7	8	10	8	175		
Gender-responsiveness Index	0.5	0.6	0.5	0.4	0.4	0.4	0.3	0.5	0.5	0.2	0.4	0.5	0.3	0.4	0.4	0.3	0.4	0.4	0.4	0.4	0.4	
Gender-responsiveness Status (%)	49.3	55.3	52.7	37.6	40.0	39.9	26.6	52.9	53.7	22.7	36.0	48.9	26.8	35.5	35.5	31.4	35.5	44.4	35.3	40.0		
Gender Responsiveness Status Grade	Static	Static	Static	Static	Static	Static	Penalty	Static	Static	Penalty	Penalty	Static	Penalty	Static	Static	Penalty	Static	Static	Static	Static		

Budget have Gender responsiveness statement.	1	1	1	1	1	1	0	1	1	0	1	1	0	1	1	0	1	1	0	14	74%
Aggregate budget allocated for services Vs administrative sectors	1	1	1	0	0	1	0	1	1	0	0	1	1	0	1	0	1	0	1	11	58%
Intra-sector allocation for services Vs administrative costs	0	1	1	0	0	0	0	0	0	0	1	0	0	0	0	1	1	1	0	6	32%
share of Budget allocated for affirmative Action	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	5%
LLG have popular version of plan & budget	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
LLG provide WCE with a copy of the approved plans/budget	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
LLG communicated about approved plan/budget to lower units	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
LLGs communicated about approved plan/budget to WCE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
LLG provided WCE with details of cash inflows/outflows	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
WCE involved in expenditure allocation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Aggregate budget disbursed for the services Vs administrative sector (2005/06)	1	1	1	1	0	1	1	1	1	1	1	1	1	0	0	0	1	0	1	14	74%
Intra-sector disbursement for services vs	0	1	1	0	0	1	0	1	0	0	1	0	0	0	1	0	0	1	0	7	37%

Table 1: GRA result by LLG

Critical Indicators	Nebbi sc	Paidha sc	Erussi	Akworo	Pakwach TC	Pakwach sc	J'okoro	Zeu	NebbiTC	Kucwiny	kango	PaidhaTc	Atyak	Nyaravur	Panyango	Wadelai	Panyimur	Parombo	Nyepea	Total	%	
WCE identified core women's issues before planning meetings.	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	19	100%
Proportion of women to men participating in village planning meetings.	0	0	0	0	1	1	1	1	1	0	0	1	0	1	0	0	0	1	1	1	9	49%
Proportion of women to men participating parish planning meetings.	0	0	1	0	0	0	1	1	1	0	0	1	0	1	0	1	0	0	0	0	8	43%
Proportion of women to men participating in sub-county budget conference	1	1	1	1	1	0	0	1	1	1	1	1	1	1	1	1	0	1	1	1	16	83%
WCE held meeting with sub-county sectoral committee	1	1	1	1	1	1	1	1	1	1	1	1	0	1	1	1	1	1	1	1	18	95%
proportion of women to men participating in sub-county budget approval meeting	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4	20%
Sectoral plans have Gender disaggregated target	1	1	0	1	1	1	0	0	1	0	0	1	0	0	0	0	0	0	0	0	7	37%
plans and budgets have affirmative consideration	1	1	1	0	1	0	0	1	1	0	1	1	1	1	1	1	1	1	1	1	15	79%

7.0 The GRA Findings

The Gender Responsiveness Audit (GRA) captured both process and outcome indicators of an engendered planning and budgeting processes. In all, it had 23 indicators. These indicators were used to score every LLG. Its result was graded on a score scale of 0-35% for a Penalty Status representing non gender responsiveness performance. A score of 36-70% is considered a Static Status representing LLGs that are partially gender responsive. Finally, a score of 71-100% is a Rewarding Status because the LLG is considered gender responsive.¹³

Using the above score grading, the GRA revealed that:

- Overall, all the LLGs are performing at a static score status (see table ???).
- While all the town councils are at the static status, 5 of the 16 sub counties were at a penalty score status (up to 35%).
- In all the 23 score indicators, only 7 indicators had reward scores which indicate the hard work done by WCEs and their allies. The WCEs met before the council and committee meetings to strategize on their priorities. This was followed by increased participation in sub county budget conferences as well as in meetings with sectoral committees where budgets are decided and also disbursed under closed door sessions. This yielded adoption of affirmative actions and the utilization of gender responsive statements.
- LLG commitments to gender equality (Indicator 7-12, 19-21, 23)
- Adherence to regulations (Indicator 13-17)
- Women's participation in planning and budgeting processes (Indicator 2-5)
- WCE effectiveness (Indicator 1, 6, 18, 22)

In all, there is a change in the budget prioritization as can be seen in the chart overleaf. It is evident that there is a shift from the tendency of generally having a higher administrative cost towards increased budget allocations for services sectors (the figure 1). A marked effect has been realized in the sub counties of Panyango, Panyimur, Erussi, and Jangokoro.

¹³ The Status scoring is based on the LLG Performance Assessment. This is done to ensure that LLG that do not comply with Performance Standards receive a penalty on LDGP funds or retain past year's amount or instead get a bonus.

the Participatory Gender Monitoring training sessions and the technical review meetings, were considered:

- (i) Critical indicators that directly measure core issues related to women's access to the decision-making arena and getting a fair share of the resources;
- (ii) User-friendly indicators especially those that are easily understood as well as collect; and
- (iii) Performance-related indicators that measure progress made in terms of outputs and outcomes/impacts.

For details on the indicators used, see the tools used attached as annex 1.

6.3 Data collection method

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

- **Documentary reviews:** The available documents related to LLG 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.
- **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.
- **Interviews:** These were held with the Sub county Chief, Accountant, and Women Leaders. The focus was on the participation of women in the planning and budgeting processes and the effectiveness of WC structures.

6.4 Who conducted the GRA?

The GRA was conducted by:

- AFARD 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 LLGs participated as services delivery points and therefore needed to account to their constituencies.
- The WCEs were involved as the mandated representatives charged with championing women issues at various levels of governments.

6.0 The methodology used

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 involved in conducting the audit.

6.1 The processes

To effectively conduct the audit the followings were done:

- The preparatory phase:
 - o The audit indicators were developed in a brainstorming session attended by the district planner and community development officer and the good governance team of AFARD.
 - o These were refined during the training of local government officials and WCEs in Participatory Gender Monitoring and Evaluation of local government investments.
 - o After the indicators were finally developed, a work plan was designed and communicated to the various LLGs 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 and a budget line worked out.

- The field work phase:
 - o Every LLG was given one day for the assessment. On the scheduled day, a means of transport was secured.
 - o A daily review of findings was done in order to update the findings and explore new ways and means of adapting the tool.

- Reporting and feedback:
 - o From the daily reviews, a summarized finding was produced. This was used for writing a draft report.
 - o The draft report was discussed in a feedback meeting which reviewed the findings and explored the appropriate actions to avert the situation.
 - o Then a final report was written. This was shared with the LLGs, CAO, and political heads.

6.2 Gender-responsiveness indicators

To ensure consistency with the audit focus, key gender-sensitive indicators were identified.¹² A gender-sensitive indicator is that which captures gender-related changes over time because they present a measure of gender equality and support gender and development approach to development. Thus, these indicators, agreed upon during

¹² See Beck, T. (1999). Using Gender-sensitive Indicators. A Reference Manual for Governments and Other stakeholders. London: Commonwealth Secretariat. Tony Beck emphasises that gender-sensitive indicators provide direct evidence of the status of women relative to some greed 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 (p.7).

- Advocate and lobby LLGs other development actors for gender equality in their services delivery given that development is an innate human (and women's) rights.

5.0 The focus of the GRA

The GRA was focused on the planning and budgeting cycle. It explored the:

- Needs assessment and programming.* Here community needs are identified, prioritized and costed. Ideally the processes herein 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.
- Plan and budget implementation.* 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 target set and any revision done in participatorily without losing track of the commitment made towards or uptake of gender-responsiveness.
- Accounting/auditing.* This last stage is where plans and budgets are assessed for adherence to the promises (strategies, targets) made and whether or not they yielded the (un)expected results in relations to promoting gender (in)equalities.

However, the practice in local government plan and budget management show that attention is given to (a) and (b) with (c) mainstreamed in (b). That is to say, there is no independent stage at which (c) is conducted in isolation. Rather, it is undertaken concurrently as the 'cash budget' is being disbursed and reallocated.

With such a focus, the GRA dwelt on:

Focus	Indicators
• LLG commitments to gender equality	7-12, 19-21, 23
• Adherence to regulations	13-17
• Participation of women in the planning and budgeting processes	2-5
• The effectiveness of WC structures	1, 6, 18, 22

namely among them are the Local Governments Act, Finance and Accounting Regulations, and the National gender policy. These laws conform to the Constitution and other human rights statutes.

regulations that LGs must comply with in planning and budgeting are left unattended to.⁸

In an attempt to widen the scope of such audit, annual local government assessment is done. The focus herein is on the functionality of LGs rather than the consequences of such functionalities. For instance, where a (district/sub county) Technical Planning Committee has been meeting regularly (quarterly/monthly for that matter) the LG scores highly regardless of the repercussions of such meetings. Not surprising, it is common knowledge that many local governments have been complaint with the LLG assessment guidelines. 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 required by MoLG for the assessment of Minimum Condition and Performance of Local Governments.⁹

It can, therefore, be said that relying on financial audit that gives priority to budget management over planned target realization on the one hand and the impacts therefrom on the other hand is too inadequate to guarantee engendered services delivery. Equally, relying on the annual MoLG assessment simply does not promote gender mainstreaming but rather pretense by those in government to avoid non-compliance penalties. This is because it is evident that these very LLGs are non gender-responsive in their policy making and implementation. Plans and budgets are designed in line with IPFs and not the needs of the people.¹⁰

4.0 Why the GRA

The GRA was conducted in order to:

- Track the responsiveness to gender issues as is required by the Constitution, National Gender Policy, and the planning and budgeting guidelines by local governments in Nebbi district. By so doing, the audit aimed to find out whether or not local governments are complying with these various legal requirements.¹¹

⁸ Krug, B. & van Staveren, I in *Gender Audit: Whim or Voice* (citing Frey, 1994 and Cooter and Ginsburg, 1997) echo the fact that although auditing institutions are institutional; and devices for strengthening the monitoring and enforcement of existing laws and regulations, they 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. Besides, members in this office pursue personal interest than discriminatory state expenditures. Finally, they are bogged by bargaining threats to cooperate with the executives given their political appointments. See www.eurosur.org/wide/GM/Gender%20audit.htm

⁹ See Boaz Tumusiime, 'Ministry Accuses Kasese of Forgery' in *Daily Monitor*, November 14, 2006: 7

¹⁰ See Uganda Local Governments Association (April 2006). *Gender Policy*. What is mute in this policy is that it only sees this problem (p.9) from the side of women downplaying the selective exclusionary approach of LG personnel and systems. Further, it presupposes that LG personnel have the competency to undertake gender-responsive planning and budgeting which we have found to the contrary (see AFARD, 2006 and Lakwo, et al, 2006).

¹¹ See MoLG (August 2006), *Assessment Manual of Minimum Conditions and Performance Measures for Local Governments*. Herein it is stated that there are numerous laws and guidelines that LLGs must conform to,

- *Ensure policy relevance and accountability of and transparency in services delivery.* 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 means for driving 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 budgets and budgeting processes⁶
- *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 where the audit bring to light how gender inequalities are perpetuated.
- *Empower women.* The nature of how gender budgeting is done offers women a platform in public decision-making arena both to participate and question (imprudent) actions. This widens political entitlements for women and build not only good governance but also entrenches good democratic practices among women and men alike.

3.0 Gender Responsiveness Audit

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 LGs are required to plan for such services, the 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.

Cardinal herein is that gender inequalities have continued to persist despite the call for local area development sensitivity. While local government funds are financially audited (internally and externally) such audits certify and approve the legitimacy of financial management in line with the rules and regulations of financial management.⁷ Such financial audit, however, falls short of verifying value-for-money in terms of its return to the lives of the people it was meant to benefit. Such audits do not ask the effects of the cash spent. As such, it fails to explore the link of financial and accounting regulations, for instance, with the National Gender Policy, and National Environment Policy, among others. This means that other aspects of the laws and

namely among them are the Local Governments Act, Finance and Accounting Regulations, and the National gender policy. These laws conform to the Constitution and other human rights statutes.

⁶ See Raes, F. What can we expect from gender sensitive budgets? Strategies in Brazil and in Chile in a comparative perspective. www.eurosur.org/wide/GM/GB_Raes.htm

⁷ Audit as a management tool is a control measure that investigates whether or not an organization complies with external and internal demands. See SNV (2000: 4). Participatory Gender Audit. Gender and Development Training Centre. http://www.siyanda.org/static/snv_participataudit.htm

2.0 Gender Responsive Budgeting

Gender budget also called women's budget should not be misconstrued for having a separate and specific development budget for women. It is about having a gender-sensitive budget. This is a statement used to refer to **the processes of assessing ex-ante or ex-post, in a gender disaggregated manner, a government budget in view of its impact on different groups of women and men, basing on an existing contextual gender relations.** Impliedly, gender budgeting is one of the ways of gender mainstreaming in development processes and it is about equality of access to public sector expenditure. It is also about ensuring that government budget is based on the needs of and equitably benefit both women and men.

Therefore, gender budgeting is done to ensure equal entitlements to quality services delivery from government and other development agencies so that there is the realization of gender equality (as a goal of development) through gender equity (in the development processes). In this way, gender responsive budgeting is done in order to:

Evidences indicate that:

- 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.

- *Promote equitable share of public resources between women and men.* As resources are allocated based on gender needs in the LLG, 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 improve LLG 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 will be entrenched. As such the planning cycle will be marked with a comprehensive, systematic, and participatory gender-sensitive programming and M+E mechanisms.
- *Adherence to laws and regulations.* Uganda is a signatory state to laws like CEDAW (Convention for Elimination of Discrimination Against Women). As such, gender budgeting enables the government to fulfill such laws and conventions about eliminating gender inequalities. In this way, gender budgeting also further honoring women's and human rights.⁵

⁵ See MoLG (August 2006), Assessment Manual of Minimum Conditions and Performance Measures for Local Governments. Herein it is stated that there are numerous laws and guidelines that LLGs must conform to,

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 M+E of projects and budgets implemented at village, parish, and sub county (7.7%, 2.2%, and 3.3%) respectively. Another study confirmed this ineffective participation as a result of lack of knowledge and skills to plan (68.2%), lobby and advocate (87.0%), and M+E LLG plans and budget (89.6%) from a gender perspective. Meanwhile, during the project co-implemented with HURINET (U) it was noted both at the district and LLGs that even technical staffs lacked the skills to undertake gender-responsive budgeting.³

The eventual outcome of such practices is that the cost of delivering services in Nebbi district local governments is higher than that of the services themselves given that Indicative Planning Figures (IPFs) and budgets are not subjected to gender analysis. Using disaggregated expenditure analysis method to analyze FY2004/05 Nebbi district budget, it was evident that at 52.2% and 47.8% administrative to services cost it cost Ushs 1.1 to deliver a services of Ushs 1.0. Services sectors like health, education, community services, and production that benefit women most receive marginal allocations and disbursement. Likewise, services targeting are less people-centered but are rather a dictation of politicians and their technocrats.⁴

Therefore, the Gender Responsiveness Audit is a process of checking the gender responsiveness of government's basis to mobilize revenue and expend it. It is aimed at ensuring that governments comply with anti-discrimination rules and practices against women. While traditionally gender audit looked at the distribution and allocative efficiency of government budgets, herein it is expanded to include the entire processes of planning which is the basis from which such budget distribution and allocations are made. It also includes follow-up of budget disbursement which reflect the commitments made during budget allocation.

It is in this way that the GRA aim at ensuring that decentralization policy brings forth engendered and equitable 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 important. Such a comprehensive 'tracking' is vital because experiences reveal that often times, planning processes may be well done but the implementation dictated by 'cash budgets' and 'committee manipulations' hamper the realization of hitherto approved gender responsive plans and budget.

³ See Lakwo, A., Ocaya, A.J., Odongo, H.J., & Cwinyai, W. (May 2006). Assessing the participation of grassroots women in decentralized development planning processes in Nebbi district local government. AFARD and Action Aid International Uganda – Nebbi development Initiative; and Ocaya, A.J., Odongo, H.J., & Cwinyai, W. (June 2006). A rapid training needs assessment of Women Council in Nebbi District Local Government. AFARD and EU- CS CBP. See www.afard.net

⁴ See AFARD (April 2006). Advocating for Gender-responsive Planning and Budgeting in Nebbi District Local Government. A Workshop Report financed by HURINET (U).

1.0 Introduction

From 2002, AFARD delved into promoting gender equality in Nebbi district. Together with Action Aid, attention was given to shopping the Women Council (WC) structures to lower local government (LLG) planning and budgeting processes. The District Women Council (DWC) was facilitated to formulate its own strategic plan. It was hoped that the Sub county Women Councils (SCWCs) 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 WC structures from the LG structures was suicidal given that the very resources the WC needed are internally allocated and spent by LG systems in a closed-door manner as the technocrats and elected leaders took it upon themselves to do so as they wished. Other actors simply came to endorse rather than echo new needs. Besides, it was realized that it was less the plan but the (proposed and actual) budget that drive LG operations.

It was in this view that in 2005 funding was sought from HURINET (U) to secure the integration of women into the LLG planning and budgeting processes. This approach focused at only ensuring women attended planning meetings. That it over sighted the maneuvers adopted after the plan approval led to the partnership with EU Civil Society Capacity Building Programme. The holistic view of having women partake in the entire planning and budgeting processes emanated from the realization that self-exclusion and institutional exclusion of women in the planning process were in force. This is an attempt to engender services delivery through an engagement of WC structures with LLGs in the entire planning and budgeting processes. It is about gender mainstreaming.¹

Through a study co-funded with Action Aid International Uganda, we found that women's participation in the planning processes is low. It was evident from this study that decentralized development processes are conducted in an opaque manner with many stakeholders only co-opted to window dress district or national assessment processes.² This was because only a few women (32.2%) know of the planning process and participated in village, parish and LLG planning meetings (8.1%, 2.6%, and 3.3%) respectively. It was even worse that many were not aware of parish (11.8%) and sub

¹ Despite the call for gender mainstreaming, gender issues is handled in a disjointed manner. This compartmentalization of gender stem right from the gender planning process. Even the planning guidelines treat it so. See box 3 and 4 in MoLG (July 2006). *District and Urban Councils Development Planning Guidelines – 2006*. Kampala: MoLG.

² Amy Caiazza (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. See Caiazza, A (April 2006). 'Call to Speak: Six Strategies that Encourage Women's Political Activism.' *Research-in-Brief*. Institute for Women's Policy Research (IWPR#1917).

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REPORT ON

GENDER-RESPONSIVENESS AUDIT
(GRA) OF
LOCAL GOVERNMENT
PLANS AND BUDGETS

Alfred Lakwo
December 2006