An Overview of Public Sector Budget Monitoring & Evaluation Systems for Gender Equality: Lessons from Uganda and Rwanda

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Abstract: Citizen expectations regarding government accountability and transparency are rising around the globe and this has given politicians and public administrators an obligation to account for their actions more regularly than in the past. Although a number of African countries have made notable strides in public expenditure management, citizens’ level of trust in government is eroding owing to administrative challenges such as corruption, embezzlement of public funds and ineffective delivery of public services. Against this backdrop, public sector budget monitoring and evaluation has emerged to spur efficiency, effectiveness and transparency within organisations and institutions in relation to meeting developmental goals and outcomes. One of the socio-economic ills prevalent in Africa is the failure to channel resources towards the achievement of gender outcomes as shown by existing gender disparities. Using desktop research, this article responds to this ultimate concern by examining the extent to which Uganda and Rwanda have played a leading role in the implementation of budget M&E to achieve specific gender outcomes. Results show that although a number of countries have transformed their budget monitoring and evaluation mechanisms, only a few have managed to align these systems to gender equality goals.

Keywords: Public sector, budget, monitoring, evaluation, gender-responsive budgeting, gender outcomes.

INTRODUCTION

The 21st Century witnessed a transition towards democratic systems of governance and greater decentralisation processes. Uganda and Rwanda played a leading role towards strengthening their public financial management systems and improving fiscal transparency by establishing new institutions, procedures, and practices. These measures have come at a time when citizens’ level of trust in government is constantly diminishing. The Organization for Economic Co-operation and Development (OECD) has reported that just 43 percent of its member nation residents trust their governments (OECD, 2017:3). Although no similar survey data for sub-Saharan African countries are available, there is evidence of a lack of trust in government across the continent, from higher income countries such as Equatorial Guinea where there have been several coup attempts against the president, to poorer countries such as the Congo where “...trust in the electoral commission and its president has wavered...” (Congo Research Group, 2016:9). In South Africa, results of the 2016 election perhaps provide evidence of a growing rift in citizen’s trust in the ruling party (African National Congress). Indeed, support for the ruling party in key ANC governing metropolitan municipality fell drastically in the 2016 elections; with an average drop of 14% in Tshwane and Johannesburg metros, 13 in Ekurhuleni and 11% in Nelson Mandela Bay (IEC 2016). Additionally, the South African Social Attitudes Survey (Hemson, 2010:107-127) showed that political parties were the least trusted South African institutions and that trust in national and local government was at 42% and 34% respectively.

Against this background, Ugandan and Rwandan experiences have provided lessons for a number of countries in the sub-Saharan African region to intensify public sector budget monitoring and evaluation to track and appraise their gender equality related goals. Given the history of corruption, poverty, uneven development outcomes and persistent gender inequalities in the region, Bowman and Sweetman (2014) assert that budget monitoring and evaluation is more of a priority than it ever has been. Financial resources available for achieving gender equality in the region fall far short of the need for them, and governments and public institutions are keener than ever to use their resources as efficiently as possible.

Gender inequality is widely regarded as one of the chief obstacles to human development. According to the UNDP (2018:2), “the average Human Development Index for women is 6 percent lower than that of men, with countries in the low development category suffering the widest gaps”. The sub-Saharan Africa region continues to face the huge task of reducing persistent gender inequalities. Although many countries have signed a number of conventions, sub-Saharan Africa is still marred by persistent gender inequalities.

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and this burden has mostly been felt by women who continue to lag behind in terms of political participation and empowerment, attainment of education and health, high burden of family responsibilities and poor exposure than their male counterparts (Dominic, Amodu, Azuh, Toluwalope and Oluwatoyin, 2017)

Public sector budget monitoring and evaluation is a precondition for achieving gender equality goals and outcomes. Even though there is so much importance attached to this innovative public finance management strategy, Brambilla (2001) contends that the mechanisms used to monitor public institutions’ budgets have so far been largely gender blind. Given the enormous amounts of money invested in gender equality and social equity by national governments in sub-Saharan Africa, budget monitoring and evaluation (M&E) is accepted as an important initiative for assessing progress towards specific gender outcomes. Although gender and social equity are commonly discussed priorities in budget making processes, measuring outcomes in these areas has always been a secondary issue.

The focus of this article is on analysing the extent to which Uganda and Rwanda have provided lessons for public sector budget M&E processes/systems implementation in relation to gender outcomes in countries in the sub-Saharan Africa region. It considers how expenditure is appropriated, allocated, and executed and how this affects gender outcomes. In this regard, many of the practical examples of gender-responsive budget monitoring and evaluation reforms underlined throughout this article refer to the wide-ranging concept of gender-responsive budgeting (GRB). To our knowledge, there appears to be limited research on gender-responsive public sector budget monitoring and evaluation as a mechanism to achieve gender equality. While there is evidence of gender-responsive budgeting implementation literature across the region (Budlender, 2005, 2015, Stotsky, 2016, Morrissey, 2018, Welham et al., 2018, Kolovic 2016, Charkraborty, 2016), the specific role that budget monitoring and evaluation play towards the achievement of gender outcomes is as yet unclear. This article, therefore, aims to contribute to understanding public sector gender-responsive budgeting by highlighting monitoring and evaluation as a crucial element in the GRB discourse. To this end the article seeks to answer two questions: What is the conceptual scope of budget monitoring and evaluation, and gender-responsive budgeting? To what extent have Ugandan and Rwandan experiences of public sector budget M&E systems in relation to gender equality provided lessons for other countries in the region?

**REVIEW OF RELATED LITERATURE**

a) Budget Monitoring and Evaluation

The emergence of new public management concept emphasized the adoption of performance-based budgeting to react to numerous challenges related to traditional line-item budgeting, where accountability was measured based on money spent rather than achieved results, (Slukhai, 2011). Public institutions have been encouraged to bridge the gap between spending on inputs dedicated to their programs, and their tangible achievements in relation to identified performance indicators, which truly reflect required socio-economic transformation and in this way to switch public management to result-based accountability. According to Kuata (2017) permanent monitoring as well as periodical evaluation of budgets is one of the preconditions for effective implementation of performance-based budgeting. Monitoring is defined as “a continuing function that uses systematic data collection on specified indicators to provide the management and the key stakeholders with ongoing information on the achievement of objectives and the usage of program-related funds.” On the other hand, evaluation is defined as “a systematic and objective assessment of an ongoing or completed project, program or policy, its design, implementation and results; its aim is to determine the activity relevance, measure the fulfilment of objectives, efficiency, effectiveness, impact, and sustainability” (Slukhai, 2011:5)

Public sector institutions have an obligation to develop, implement, monitor and evaluate budgets in order to achieve broader gender equality outcomes. Monitoring and evaluation of budgets impact forms an integral part organisational performance management, hence, it is prudent to delve into the academic insights on the conceptualisation of the concept in relation to gender. Siyanbola (2013:10) expounds that a budget is “a parameter which measures the actual achievement of people, departments, ministries and firms, while budget monitoring and evaluation warrants that actual results are positively or negatively in accordance with the overall financial and developmental objectives.” In the same vein, Likalama and Nyangau, (2017:1) assert that budget monitoring involves “the process of developing a spending plan and periodically comparing
actual expenditures against that plan to determine if the spending patterns need adjustments to stay on track.” Public sector organisations and institutions rely heavily on budgetary control to ensure that their spending and activities are aligned to broader service delivery goals. Budget M&E is part and parcel of management control system whereby budget allocations are equated with spending, so that organisations and departments can decide if expenditures determine the extent of achievements of expected and set goals in relation to the outcomes (Epstein & McFarlan, 2011).

Egbunike and Anamma, (2017:24) observe that “the philosophy behind budget monitoring and evaluation is that the concept serves as an indicator of costs and revenues linked to the daily operational activities of project managers, a means of providing information and supporting management decisions throughout the year and monitoring and controlling the organization, particularly in analyzing the differences between the budgeted and actual.” Khan and Jain (2007) expound that periodic comparison between budget and actual expenditure is an essential component meant to promote budget efficiency. The success of budget monitoring and evaluation hinges on three crucial budget aspects which include targets establishment, actual expenditure measurements and actual expenditure-budgeted targets comparisons, (Banerjee, 2006)

These are very crucial managerial measures and steps that can be considered in tracing specific gender goals and ensuring that public sector budget M&E systems are gender sensitive. The point of departure for this article is that the conceptualisation of budget monitoring and evaluation is often treated as the accounting phase of the budget cycle. This is largely based on the control model that puts more emphasis on “monitoring accounting reports to ensure that appropriations are not overspent and monitoring trends in spending to spot expenditure activities that might lead to violation of expenditure limits set by the governing body” (Kahn 1997:26). Public sector budget control is typically thought of balancing the books without taking into consideration wide sectors of communities that are affected by the budget, such as industry, families, education or health. While the control model of budget implementation is essential in administrative control and providing a good foundation for the larger discussion of budget execution, it is silent on the results to be achieved by budgets. In this regard, we argue that budget monitoring and evaluation is an administrative process and exercise that goes beyond a simple accounting approach.

According to DiNapoli, (2016), monitoring and evaluation during budget execution is not simply a legal compliance exercise but an essential feedback loop that provides administrators with critical information to guide their implementation in line with gender outcomes. In some countries in the sub Saharan Africa region, this has been a clear mandate of councilors. For instance in Ethiopia, after receiving training on roles and responsibilities, council members realised they had a mandate to monitor the activities of government officials and started asking questions about the delays and costs of infrastructure being built. These approaches are crucial in the context of public sector and can help in ensuring that exigencies of marginalised social groups such as women are traced within the service delivery implementation plans. It is during the budget monitoring and evaluation phase that gender disparities can be addressed.

b) Conceptual Development of Gender-Responsive Budgeting

Gender-responsive budgeting (GRB) was first introduced in Australia in the 1980s. This landmark initiative required government sectors to examine the extent to which national budget had a bearing on the socio-economic status of women and girls (Nair and Moolakkattu, 2018). The Beijing Platform for Action of 1995 adopted unanimously by delegates from more than 180 countries, also called on governments to”...make efforts to systematically review how women benefit from public sector expenditures; adjust budgets to ensure equality of access to public sector expenditures, both for enhancing productive capacity and meeting social needs.”(Slotsky et al. 2016:9). Budlender (2015) asserts that more than 90 countries across the world are pursuing the initiatives, although these initiatives have varied from place to place.

Noteworthy, the concept of gender-responsive budgeting continues to be an area of controversy among academics, gender activists and policy makers, both in theory and practice. This entails that the approach has been misconstrued and it remains vague for a number of public sector institutions and organisations. In this regard, there is need to delve into scholars’ insights on how they perceive the concept. According to Hodgson and Morrissey (2017:1), gender-responsive budgeting can be defined as a concept that “provides a way of analysing government expenditure
and fiscal policy, including tax policy, to promote gender equality. It can take many forms in practice including analysis of budget allocations, the structure of fiscal policies, expenditure tracking and monitoring systems to identify gender bias, whether explicit or implicit. It is generally understood that to ensure success such initiatives should be supported by both government and civil society.” In support of this view, Morrissey (2018) states that gender-responsive budgeting means that all developmental plans and strategies are crafted from a gender equality perspective.

Klatser, 2008, cited in Welham et al. (2018), purports that gender budgeting also challenges the traditional way public budgeting and points at significant alterations of the traditionally input-oriented and administrative public budget and budgetary processes. In support of this view, Budlender (2015) elucidates that gender-responsive budgeting initiatives challenge the misconception that budgets are gender neutral. Gender-responsive budgeting therefore means that the stages of budgetary processes which include revenue collection and expenditures must be assessed from a gender lens in order to promote gender equality. The concept is important because of the gender inequalities and gaps that continue to persist across public policy areas, including participation in the labour market, entrepreneurship, remuneration, representation in decision making positions in both public and private sectors, (Shejavali, Weylandt and Shigwedha, 2018). The insinuation here is that budgets must mirror different socio-economic priorities for different societal groups. Thus gender budgeting process looks at biases that can arise because a person is male or female, but at the same time considers disadvantage suffered as a result of ethnicity, caste, class or poverty status, location and age.

The concept of gender-responsive budgeting has been misconstrued to mean separate budgets for women. However, the United Nations Development Fund for Women (2006:13) contends that “GRB is not about separate budgets for women or men, girls or boys. Neither is it about seeing how much money is allocated for women and girls or for gender projects. Instead, the concept is about mainstreaming, ensuring that ultimately there is a gender perspective in all the policies and budgets of all government spheres.” This argument is furthered by Turan and Senturk (2015:224) who assert that “gender responsive budgeting, is reflected in the male-female equality instead of a separate budget for women.” The implication here is that males and females may have different needs that warrant differential allocations of expenditure.

It is prudent to note that the aspect of gender outcomes in the conceptualisation of gender-responsive budgeting is dormant in literature. This means the conceptualisation of gender responsive budgeting needs to go beyond a technical exercise to focus on how its practice contributes towards the achievement of gender outcomes. Madonko and Watson (2018) are of the view that gender-responsive planning and budgeting should be seen as not merely a technical exercise, but one that is fundamental to advancing gender equality. In this regard, the point of departure for this study is that the role of the budget should take forward the constitutional imperatives to ensure the realisation of gender equality especially in relation to the socio-economic rights to health care services, education, food, social security, social services, land, housing, water and sanitation. This is based on the notion that government budgets are a powerful tool that can have an effect on transforming gender relations in society and it therefore seeks to analyse the impact of spending on women and men and the gender relations between them (Madonko and Watson, 2018). This study brings to the fore the ways in which public sector budget M&E processes can help spur gender-responsive budgeting.

c) The Trade-Offs between Gender and Budget M&E

Gender is a cross-cutting issue within the development policies of most national governments and development agencies such NGOs. It is imperative to note that when monitoring and evaluation of gender outcomes is made a secondary priority, such outcomes are unlikely to be given any attention. When carrying out budget monitoring and evaluation, the supreme notion of gender must be unpacked to explore the differences within categories of men and women. In this regard, gender-responsive budgeting (GRB) emerged as a concept meant to monitor and evaluate gender outcomes within the budget frameworks.

Monitoring and evaluating budgets through a gender lens also calls for including equity in budget performance indicators, and examining the impact of budget policies on gender equality outcomes. According to UNIFEM (2006:13) focusing on a gender-responsive budget analysis can be seen as “...a step not only towards accountability to women’s human rights, but also towards greater public transparency.
and economic efficiency. With compelling evidence that gender inequality extracts enormous economic and human development costs, shifting fiscal policy to close the gaps yields gains across societies.” The concepts of gender equality and budget M&E work in synergy to give birth to gender-responsive budgeting; as illustrated in the figure above.

Public sector institutions and organisations must therefore aim to strengthen expenditure management tools to support gender aware budget monitoring and evaluation. Welham, Barnes-Robinson, Mansour-Ilie and Okhandiar (2018:17) argue that budget allocation decisions are usually “…the result of both a political process (i.e. which activities the government prioritises above others) and a technical process (i.e. what the evidence says about the efficiency and effectiveness of spending on different sectors or sub-sectors).” Nevertheless, analytical evidence for gender impacts of budget allocation in these discussions is often missing. In this regard, budget M&E processes should aim to provide practical opportunities for gender analysis to be used to inform more equitable resource allocation across the board (IMF, 2017; OECD, 2017). This entails that each stage of the budget cycle must be analysed from a gender lens to ensure that the different needs of women and men are constantly reflected in these stages. The table below explores the measures that can be adopted in each stage to the budget to ensure that gender sensitive budget monitoring and evaluation becomes a continuous process.

The table below shows that gender-sensitive budget monitoring and evaluation is continuous process that

Table 1: Summary of Gender-Focused M&E Tools within the Budget Cycle

| Stages of Budget Cycle          | Gender-sensitive budget M&E actions within budget stages                                                                 |
|--------------------------------|------------------------------------------------------------------------------------------------------------------------|
| Policy development and budget  | - Review of Development plans for their treatment and focus of gender-related goals and outcomes.                        |
| preparation                     |                                                                                                                         |
| Budget preparation              | - Review and/or amend sector/ministry policy objectives to recognise gender inequalities within their sector and the role of publicly funded programmes in reducing them. |
|                                | - Inform sector and sub-sector allocations using information gathered through:                                             |
|                                | public expenditure incidence analysis disaggregated by gender                                                          |
|                                | gender-aware beneficiary assessments                                                                                  |
| Budget implementation           | - Use budget execution information to track the credibility of spending against specific gender-related budget activities and/or budget lines |
|                                | - Assess the degree to which the executed budget actually matches the approved budget in relation to gender specific outcomes |
| Monitor and account             | - Use gender-disaggregated public expenditure incidence analysis to inform in-year expenditure management            |
| Evaluate and audit             | - Undertake general monitoring and review of government services that particularly affect women                           |
|                                | - Carry out specific evaluation of particularly gender-relevant programmes and services                                 |

Source: Authors’ representation drawn from Welham et al., (2018:23).
begins by reviewing public sector development plans for their focus on gender-related outcomes. This is crucial because it informs the path sectors and organisations have to take in the budget preparations. The budget preparation stage must be characterised by reviewing sector or ministry policy objectives to recognise gender inequalities within their sector and the role of publicly funded programmes in reducing them (Welham et al. 2018). This is largely informed by sex-disaggregated which is essential in producing budgets that aim at equitable distribution of resources. Once the budget is approved, the next stage is that of budget execution and monitoring. These stages assess the degree to which the executed budget actually matches the approved budget in relation to gender specific outcomes. Simpson and Welham (2015:23) articulate that budget execution “involves monitoring both expenditures and performance across the whole public sector and there is a natural overlap between ‘implementing activities’ and ‘monitoring activities’ since in practice the two will occur side by side.” Budget evaluation, which is the final stage of the budget cycle, focuses on scrutiny regarding how the budget has progressed in delivering its expected outputs that relates to the achievement of gender outcomes.

RESEARCH METHODOLOGY

The gender-responsive budgeting experiences in Uganda and Rwanda; and in the region were analysed based mainly on desktop research. The choice for this method was based on the availability of extensive research that has been carried out on the subject matter. In this regard, a number of books and articles with a substantial bearing on public expenditure management in relation to gender were interrogated and qualitatively analysed with a view towards critiquing the truth within these secondary sources. The main objective addressed in this study was to assess the extent to which public institutions have managed to embrace budget monitoring and evaluation as a precondition for achieving gender equality goals. Suggestions for initiatives that can make budget M&E processes more gender responsive are based on the outcome of the research.

PERSPECTIVES ON GENDER AND BUDGET M&E SYSTEMS AND PROCESSES IN SUB-SAHARAN AFRICA: PRESENTING A BIGGER PICTURE

Although the focus of this article is on Rwanda and Uganda, an overview of the adoption and implementation of gender sensitive budget M&E systems across sub-Saharan Africa is essential in guiding both private and public institutions. Stotsky et al. (2016:9) expound that practical experiences and processes have “...taken variant forms, with some countries focusing their efforts on fiscal policy changes that encompass budgetary allocations or the structure of fiscal policies, while others have focused mainly on administrative changes to expenditure tracking and monitoring systems”. This article mainly focuses on the later. It is imperative therefore, to provide a cross examination of how countries in the region have negotiated the path on administrative changes to expenditure tracking and evaluation systems in relation to gender outcomes. Countries such as Uganda, Rwanda, Namibia, Botswana, South Africa, Zimbabwe, Ethiopia, Kenya, Mauritius, Burkina Faso and Tanzania among others have adopted variant forms of expenditure tracking and evaluation in relation to gender outcomes. Noteworthy, these initiatives differ from their scope and actors and all these countries focused mainly on the expenditure side of the budgets. This section examines persistent gender inequalities prevalent in sub-Saharan Africa, regulatory frameworks for gender sensitive budget M&E, expenditure tracking systems and achievements made in reference to gender responsive budgeting.

a) Gender Disparities in Sub-Saharan Africa

Even though gender gaps have been shrinking over the years, inequalities in terms of access to productive resources such as land, access to education, health care and paid employment remain pervasive in many dimensions of life (Hakura, Hussain, Newiak, Thakoor and Yang, 2016). It is imperative to note that the region is characterised by highest gender inequality. The 2017 United Nations Gender Inequality Index reveals that sub-Saharan Africa is ranked the highest (0.569) in terms of prevalent gender inequalities. This can be illustrated in the figure below. Hakura et al. (2016:11) go on to assert that despite positive developments emanating from dwindling gender gaps in access to education, health and female labour force participation, gender inequalities in Sub-Saharan Africa have faded slower than in other regions. This is expressed in the Figure 2 below which ranks different regions in terms of persistent inequalities.

The high levels of gender disparities in the sub-Saharan Africa begs the question why it has remained unchanged in the past decades despite efforts by governments and international development agencies to reduce gender gaps. Gender inequality is
perpetuated by structural barriers that discriminate against women and girls in accessing education, employment and income as well as cultural impediments/restrictions on the rights of women (United Nations, 2017). For instance, Fasuba cited in Dominic et al. (2017) proclaims that “women suffer from undue discrimination, marginalization and exploitation by the men folk through the implementation of their culture of religious and traditional beliefs which placed men as super human beings.” Given these structural and patriarchal factors that exacerbate gender inequalities in the region, national, provincial and local governments have a mandate to develop systems and innovative strategies to eradicate these challenges and achieve gender equality. It is prudent, therefore, to analyse governments’ efforts towards the development and implementation of gender-sensitive budget M&E systems as one of the mechanisms to trace gender outcomes within budgetary processes.

b) Regulatory Frameworks for Gender-Responsive Budgeting

The success of gender-responsive budgeting hinges on the adoption of numerous statutes and frameworks that promote effective budget M&E. Empirical evidence shows that country efforts are largely grounded on various international and regional conventions that outline the need for these countries to close gender gaps. A number of countries in sub-Saharan Africa are signatories of the following conventions:

1. **Convention on the Elimination of All forms of Discrimination Against Women (CEDAW) 1979** - calls for the equal rights for man and women in bringing and education of children and in general for equality of rights and duties in marriage and divorce,

2. **The Beijing Platform for Action, 1995** – encouraged governments to “...make efforts to systematically review how women benefit from public sector expenditures; adjust budgets to ensure equality of access to public sector expenditures, both for enhancing productive capacity and meeting social needs....”(Stotsky et al. 2016: 9)

3. **Millennium Development Goal-3** - provided direction for governments focusing on education, employment and political participation,

4. **Sustainable Development Goal-5** - calls on the international community to “adopt and strengthen sound policies and enforceable legislation for the
promotion of gender equality and the empowerment of all women and girls at all levels” (UN, 2015: 7),

5. **Southern African Development Community Protocol on Gender, 2012** – called upon countries to “ensure gender sensitive and responsive budgeting at the micro and macro levels, including tracking, monitoring and evaluation.” (SADC, 2014: 3)

6. **Addis Ababa Declaration of African ministers responsible for gender and women’s affairs, 2014** – called upon countries to “to adopt gender-sensitive planning and budgeting schemes, and to strengthen domestic resource mobilization and allocation for women’s and girls’ rights” (UNECA, 2015: 2)

Although a number of countries in the region do not have systems of tracking in place for spending on gender equality and a public record of allocations, (UNDP, 2014), a few countries have managed to follow up on these conventions to set up regulatory frameworks for gender-responsive budgeting within their countries.

c) **Gender-Sensitive Budget Monitoring and Evaluation in Uganda and Rwanda: Lessons for other Countries**

A number of countries in the region have made great strides in terms of focusing their commitments to achieving gender outcomes. These notable developments are also attributed to budget monitoring and evaluation transformations that cater for gender outcomes and indicators. Madonko and Watson (2018) are of the view that that gender-responsive budget monitoring should be seen as not merely a technical exercise, but one that is fundamental to advancing gender outcomes and well-being of women and men. In this regard, there is a need to examine how countries in the region have developed gender sensitive budget monitoring and evaluation systems and processes to achieve socio-economic rights to health care services, education, food, social security, social services, land, housing, water and sanitation. Extant literature (Stotsky et al. 2016, Budlender 2015, Muchabaiwa 2010, Kusambiza 2013) largely focuses on the steps and variant forms taken by countries in the region and the impact of budget M&E mechanisms on gender outcomes is missing and under researched. In this regard, this section examines the path traversed by a number of countries in setting up gender-sensitive budget monitoring and evaluation systems.

Evidence from practice shows that gender-sensitive budget monitoring and evaluation processes in the region have been spearheaded by a number of actors that include ministries of finance, gender and development; local government entities; non-governmental organisations; and communities at large. Findings also reveal that the enactment of necessary statutes, Budget Call Circulars, Budget Statements have been used to track budgets in relation to gender goals and outcomes. This is clearly illustrated in the table below.

Empirical review of literature shows that countries that have managed to close gender gaps have transformed their budget expenditure monitoring and evaluation systems to incorporate gender. Countries such as Rwanda and Uganda have developed remarkable systems to ensure that gender goals and indicators are imbedded in budget M&E systems and processes. According to Stotsky et al. (2016), gender-sensitive budget monitoring and evaluation in the sub-Saharan Africa region has been spearheaded by ministries of finance and those responsible for gender and development. In Uganda, gender-responsive budgeting “was formally adopted in 2004/05 when the Ministry of Finance, Planning, and Economic Development included gender budgeting in the Budget Call Circular” (Kusambiza, 2013:8). Moreover, sector ministries and local governments were equipped with guidelines that exclusively outlined how gender oriented goals were to be addressed in their budgets. These guidelines were attached as an annex for different departments and public sector institutions. The initial focus was on Ministries of Education; Health; Agriculture; Justice, Law, and Order; Energy; and Water and Sanitation (IMF, 2016). In order to inform discussions on the budgets, ministries were required to produce sex disaggregated data which is largely regarded as a condition sine qua non for gender-sensitive budget M&E. It is worth mentioning that the Ugandan government buttressed this mechanism by outlining in the National Development Plan (2010-2015), “conducting gender responsive monitoring and evaluation is included among the interventions” meant to achieve gender outcomes, (National Development Plan, 2013:284).

Nevertheless, the task of monitoring and evaluation has not been an easy one. Dietl et al., (2014) argue that most sectors and departments were not very clear
on how gender inequalities were to be addressed in their budget framework papers. In this regard, the Ministry of Finance and Economic Development made it mandatory for different sectors to demonstrate how they are promoting gender equality and related objectives in the Sustainable Development Goals. In addition, the budget call circular directs ministries, departments, agencies, and local government to identify targets related to gender equality and measure progress towards these goals by collecting sex disaggregated data (Stotsky et al., 2016). It can thus be said that the development of gender-sensitive budget M&E systems in Uganda has proved to be a cornerstone in improving the livelihoods of men and women, boys and girls.

Rwanda is one of the countries in the region that has played a leading role in setting up mechanisms which ensure that budgets are monitored and evaluated from a gender lens. In 2013 the country enacted an Organic Budget Law which it mandatory for the government to include Gender Budget Statements as part of the documentation submitted in the budget process meant to promote accountability (Stotsky et al., 2016). The authorities saw this initiative as part of a process of public financial management reform taking place at that time to move Rwanda’s budget from an “accounting exercise” to program budgeting. Like in the Ugandan case, ministries and agencies were required to submit the statements to the Ministry of Finance and were also required to include an analysis of gender-oriented goals in their Strategic Issues Papers for program discussions. Rwanda built a system of monitoring and evaluation of targets, collect sex-disaggregated data, and developed indicators on gender-oriented goals for sectors that included Governance, Agriculture, Infrastructure, and the private sector (Gender Monitoring Office, 2011). It is prudent to note that the improvements in gender oriented outcomes such as primary and secondary school enrolment, maternal mortality, labour force participation and women representation in parliament are largely attributed to the development of strong and effective gender sensitive budget M&E systems.

It is imperative to note that other countries in the region such as Mali, Benin, Cameroon, Tanzania and Zimbabwe have managed to develop budget M&E systems that imitate the Rwandan and Ugandan experiences. Stotsky et al. (2016:30) document that Benin “began its gender budgeting initiative in 2013, with the requirement that that Budgetary and Economic Policy Note and budget circular take account of gender-oriented issues and women’s needs. The country’s efforts are monitored and led by a technical team within the Ministry of Economy, Finance, and Denationalization Programs.” In Cameroon, gender-sensitive monitoring and evaluation of budgets takes place at two levels where each governmental institution has a task force responsible for monitoring implementation at the ministerial level, while at the national level, implementation guidelines are issued by a steering committee.

Other notable examples in the region include Mozambique and Mali. In Mozambique, the incorporation of gender-oriented concerns into the budget process came in 2007 when the Economic and Social Plan instructed ministries to not only outline their goals but also identify potential consequences in terms of gender equality for these goals (Holvoet and Inberg, 2014). In the same vein, the IMF (2016) notes that the provisions of budget call circulars also include criteria about men and women. In Mali, the Ministry of Economy and Finance has also ensured that budget call circulars provide clear instructions for sectors to engage in gender sensitive monitoring and evaluation. Stotsky et al., (2016) assert “...each department is asked to analyse the National Gender Policy action plan and make their own plans to reduce gender gaps; to generate gender-sensitive indicators; to allocate resources to these actions; and to produce a report to

| Table 2: Budget M&E Measures Employed to Achieve Gender Equality Outcomes |
|---------------------------------------------------------------|
| **Actors** | **Budget M&E measures put in place** | **Purpose** |
| Ministries of Finance and Economic Development | Gender Responsive Budgeting Laws | To provide operational guidelines to different sectors carrying out gender responsive budgeting |
| Ministries of Gender and Development | Budget Call Circulars | To track budget allocations and performance on programs, objectives, and indicators that relate to gender equality. |
| Provincial and Local government | Budget Statements | |
| Non-Governmental Organisations | Community clubs | |
| Communities | Sex-disaggregated beneficiary assessments | |

Source: Authors’ configuration (2019).
be consolidated in an Annex of the Finance Law.” Since 2011, a budget annex on gender has been drafted and attached to the finance law. The gender-oriented budget annex tracks performance on programs, objectives, and indicators in ministries involved in the implementation of the National Gender Policy action plan. Although gender disparities are still persistent in these countries, their efforts in building effective budget M&E systems that are gender responsive is worth mentioning.

As highlighted earlier in this section, monitoring of budgets in relation to gender outcomes has not been the sole responsibility of ministries of finance only. Local governments, NGOs and communities have also played a huge role. The Ugandan case provides the most interesting example in this case. According to Lwako (2009:109), “…the Ministry of Local Government established guidelines that encouraged local governments to use gender-aware budget statements and sex-disaggregated beneficiary assessments where local governments were instructed to check whether their investment plans reflected gender-oriented goals and if the budget had allocated sufficient funds to implement the plans.” Such measures are also evident in countries such as Ethiopia and Gambia where gender sensitive budgeting efforts were cascaded down to the lower levels of government.

In some countries, the mandate of gender-sensitive monitoring and evaluation has been driven by non-governmental organisations (NGOs). For instance in South Africa, gender-responsive budgeting initiatives were spearheaded by organisations such as Institute for Democracy in South Africa (IDASA) and Community Agency for Social Inquiry (CASE). According to Budlender (2015), the overall aim was to promote gender analysis in order to change economic and social-policy priorities in an attempt to shift funding to reflect women’s interests. The budget monitoring process focused on areas such as education, health care, welfare, housing, and jobs and public employment, and violence against women, and extending over time to cover revenue, donor, and intergovernmental finance issues. In Tanzania, NGOs such as Tanzania Gender Networking Program and Feminist Activism have also played a commendable role in ensuring that effective budget monitoring was instituted in different sectors (Rusimbi, cited in Stotsky, 2016).

Noteworthy, monitoring and evaluation processes are meant to strengthen accountability and transparency between institutions and citizens. Some countries have developed mechanisms where citizens are involved in budget monitoring and evaluation. For instance in Ethiopia, after receiving training on roles and responsibilities, council members realised they had a mandate to monitor the activities of government officials and started asking questions about the delays and costs of infrastructure being built. Dietl, Gubitzer, Kabonesa and Klatzer. (2014) purport that Uganda has also instituted something called village budget clubs and this offer a forum for local citizens to monitor the use of public resources and hold government accountable. Stotsky et al. (2016) assert that, where they have been instituted, community and village budget clubs have provided women with a platform to advocate for maternal health, infrastructure, education, and other issues of importance. This notion here is that bottom up approaches to gender-sensitive budget M&E can actually go a long way in ensuring that the needs and priorities of men and women are aligned to budgets. In this regard, Budlender, Reyes and Malesse (2005), advocate for gender-responsive budgeting through Community-Based Monitoring Systems (CBMS).

CHALLENGES AND RECOMMENDATIONS

The task of institutionalising and carrying out gender-sensitive budget monitoring and evaluation has not been an easy one. Countries in the region have faced numerous challenges that dwarf efforts meant to transform budget M&E systems in relation to the achievement of gender outcomes. Even though most countries include gender in their budget call circulars, many of them face challenges in practically applying them, (SADC, 2014). Lack of sex-disaggregated data, lack of coordination within government sectors, lack of systematic ways of monitoring gender outcomes during implementation, lack of political will and lack of citizen participation continue to thwart budget M&E systems and processes in the region.

According to Kolovich (2016), “lack of gender disaggregated data is probably the single most widespread problem that impedes the budget making process. On the one hand, the information needed to carry out an in-depth analysis may simply not exist. On the other hand, if relevant data is available, it might be plagued by problems of timeliness, accessibility, frequency, accuracy and consistency.” This has been the case for quite a number of countries in sub-Saharan Africa, (IMF, 2017). Budlender (2015) asserts that without adequate information on who needs to be
reached out, the effectiveness of expenditure might be limited to financial terms rather than the basic well-being of masses. Unavailability of sex-disaggregated data makes it difficult for public sector institutions to track budget allocations against gender equality outcomes and indicators.

Lack of coordination or collaboration within government sectors and between different stakeholders continues to affect the effective adoption and implementation of gender-responsive budget monitoring and evaluation. For instance, in the many countries, there is no systematic way of monitoring budgets during implementation. The Ugandan Auditor General (2015) purports that even though the country has managed to set up regulatory framework for gender responsive budgeting, lack of coordination is rife. Whereas in some districts gender and equity was monitored by the district community officers and planners, in others, monitoring was undertaken by the Chief Administrative Officers (CAOs), councillors and Resident District Commissioners (RDCs). Monitoring reports were, however, not provided as evidence of monitoring and measuring the progress and impact of budget implementation on gender and equity groups (Auditor General, 2015). This has been the case for many countries in the region such as Zimbabwe, Mozambique, Zambia and South Africa, (SADC, 2014).

Most gender-responsive budgeting initiatives in the region did not have a huge impact on reducing gender gaps because of lack of political will to devise effective budget monitoring and evaluation systems. Budlender (2005:12) notes that gender responsive budgeting is “most effective when it supports the direction those policy makers already want to take”. In this situation, the initiatives can strengthen policymakers’ position; if the opposite is the case, gender responsive budgeting is ‘likely to be ignored’ unless there is strong organisation or advocacy to support it. This seemed to be the case in South Africa because after the departure of influential members from the parliament, support for gender responsive budgeting also diminished.

Moreover, citizens’ participation in the budget monitoring and evaluation processes seems to be a secondary issue in many countries in the region. Gender responsive budgeting implementation has proven to be an affair between the government, parliamentarians and NGOs without considering the role citizens play in monitoring budget allocations against their needs and priorities outlined in developmental plans. According to World Bank (2013), community participation in budget M&E strengthens inclusive governance by giving marginalised and excluded groups the opportunity to have their voices heard and to influence decision making vital to their interests. Uganda and Ethiopia are the only notable countries that have empowered citizens in this regard. Smith (2004) argues that experiences with participatory budgeting have demonstrated the positive potential of citizen participation in budgeting for reducing poverty and addressing the needs of socially and economically excluded groups, as well as reducing gender inequalities.

Empirical review of literature shows that gender-sensitive budget monitoring is an innovation with a huge potential to help countries in the region achieve gender outcomes. Based on the assessment of the paths sub-Saharan African countries have taken in incorporating gender in their budget monitoring and evaluation systems, the study suggests the following recommendations:

- Institutionalisation of gender responsive budgeting in government laws
- Incorporation of gender oriented goals into the national, provincial and local government development plans
- Public institutions must have clear gender aware objectives that fit into the budget processes
- Improving systems of generating gender sensitive aggregated data which can help in terms of planning, budgeting and evaluation of gender budgeting and evaluation
- Improve citizens participation in budget planning, implementation, monitoring and evaluation

CONCLUSION

Gender-sensitive budget monitoring and evaluation is an essential and innovative approach that can be used by public sector institutions in their efforts to close gender gaps. The approach emanates from performance-based budgeting and seeks to track public institutions and organisations’ expenditures from a gender lens. The notion here is that all the stages of the budget cycle need to be analysed from a gender perspective to ensure that the different needs of both women and men are reflected in all budgetary processes. Evidence from practice reflect that a minority of countries in the sub-Saharan African region
have made strides towards ensuring that the crosscutting issue of gender is imbedded in budget monitoring and evaluation systems and processes. Although countries have tried variant forms of gender-responsive budgeting, gender inequalities are still persistent owing to weak expenditure management systems among other factors. In this regard, the article concludes that even though a number of countries have transformed their budget monitoring and evaluation mechanisms, only a few have managed to align these systems to gender equality goals enshrined in international and regional conventions. Against this backdrop, we propose the need to strengthen regulatory systems of generating gender sensitive aggregated data which can help in terms of planning, budgeting and evaluation of gender budgeting and evaluation.

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