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9.1 Session Overview

Aim of Session
To sensitize and raise awareness on Gender Responsive Budgeting and to introduce selected Gender Responsive Budgeting approaches and their application for Social Accountability.

Learning Outcomes
At the end of the session, participants will have a common understanding of Gender Responsive Budgeting. Specifically they will:

- Understand the relevance of Gender Responsive Budgeting to promote gender equality and social accountability
- Articulate linkages between Woreda policy-making and budgeting, and explain the added value of Gender Responsive Budgeting approaches to policy outcomes
- Gain an understanding of budget actors and their roles in identifying an entry point for Gender Responsive Budgeting
- Understand the Gender Responsive Budgeting approaches and apply these to determine and improve the quality of service delivery for women and men
- Be able to identify different types of gender disaggregated data needed for Gender Responsive Budgeting
- Understand Gender Responsive Budgeting experiences of different countries and contextualize this for Ethiopia
- Understand that Gender Responsive Budgeting is not a stand-alone tool for SA, and practice integrating Gender Responsive Budgeting with selected other SA tools

Time allocation
- Orientation training: 2 x 90 minutes (half a day)
- Rolling-out training: 4 x 90 minutes (one day)

Work form
Experience sharing, PowerPoint presentation, small group discussion, group exercise

Key topics
- The concepts and purpose of Gender Responsive Budgeting
- Gender analysis of budgeting, and the need for gender disaggregated data
- Generic approaches of gender budgetary analysis, including country experiences
- Key steps of Gender Responsive Budgeting in the context of Social Accountability

9.2 Hand-outs

The following hand-outs are provided for distribution to participants to guide discussion and to exercise with Gender Responsive Budgeting.

9.3 Primer Gender Responsive Budgeting
9.4 Other country experiences on Gender Responsive Budgeting
9.5 Key steps in the Gender Responsive Budgeting Tool
9.3 Primer Gender Responsive Budgeting

<table>
<thead>
<tr>
<th>Key Messages</th>
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<tbody>
<tr>
<td>• The Budget is the most important economic and political instrument of the</td>
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<tr>
<td>government</td>
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<tr>
<td>• Gender Responsive Budgeting is a social accountability tool for Gender</td>
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<tr>
<td>Mainstreaming in the distribution of government resources.</td>
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<td>• Gender analysis enables identification of differences between women and</td>
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<tr>
<td>men regarding their respective activities, conditions, and needs, their</td>
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<tr>
<td>access and control over resources, and their access to development</td>
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<td>benefits and decision-making. The availability of such sex disaggregated</td>
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<tr>
<td>data and information is fundamental for Gender Responsive Budgeting.</td>
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<td>• Gender Responsive Budgeting is an integral part of the budget process,</td>
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<td>and is exercised during budget formulation and budget control.</td>
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<tr>
<td>• Gender Responsive Budgeting is a process of disaggregation of budgets by</td>
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<td>gender in order to discover the extent to which polices with gender</td>
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<td>implications are differently funded</td>
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<tr>
<td>• The rationale and benefits of Gender Responsive Budgeting should be</td>
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<td>explained to the stakeholders to get their support and involvement. The</td>
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<td>benefits for government and for citizens will vary.</td>
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<td>The following hand-out is distributed to all participants.</td>
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Understanding Basic Concepts

Analyzing budgets from a gender perspective is integral to gender mainstreaming. If gender considerations have been built into policies and project design, they should be reflected in resource allocation; and if they are not reflected, the outcomes are not likely to deliver substantive equality for women. The budget is thus a critical tool for gender mainstreaming.

Gender Responsive Budgeting is a tangible way for women to engage in resource allocation debates that are likely to enhance empowerment, rather than for women to play at the borders of social welfare policies as has traditionally been the case. Such exercises increase the transparency of economic governance, and enhance citizen participation by citizens it.

**What is gender?**

In this primer, the term *gender* refers to the different social roles, responsibilities and identities of women and men, and to the power relations between women and men in a given society. Gender roles and relations differ across countries and cultures, and may even differ among different groups in one society. Gender roles and relations are not static, but are learned and can be subject to change. In contrast, the term *sex* refers to biological differences between females and males, which they are born with.

**What is Gender Mainstreaming?**

Gender mainstreaming is the process of assessing the implications for women and men of any planned action, including legislation, policies or programs, in any area and at all levels. It is a strategy for making the concerns and experiences of women as well as of men an integral part of the design, implementation, monitoring and evaluation of policies and
programs in all political, economic and societal spheres, so that women and men benefit equally. Mainstreaming is not an end in itself but a strategy, an approach, a way to achieve the goal of gender equality.  

**Gender Equity** is the process of being fair to both women and men. To ensure fairness, measures must often be available to compensate for historical and social disadvantages that prevent women and men from otherwise operating on an equitable basis, or a ‘level playing field.” Equity leads to equality.  

**Gender Equality** is about the equal rights, responsibilities and opportunities of women and men, girls and boys. Equality does not mean that women and men or girls and boys become the same, but that their rights, responsibilities and opportunities will not depend on whether they are born male or female.  

**What is a Budget/Government Budget?**  
A budget is a plan of obtaining resources and allocating those resources for achieving policy and administrative objectives. The government budget is a financial plan in that the state in power shows its policy priorities and expectations about the performance of the economy in terms of revenue proposals, expenditure allocations and proposals for financing the gap between the two. The government budget spells out the key policy statements that reflect the highest level of political commitment and the social-economic agenda of the government.  

**Why do Government Budgets Matter?**  
The government’s budget affects the lives of every citizen. It determines what services the government provides and what taxes we have to pay. The government budget is the most important economic policy instrument and as such can be a powerful tool in transforming the economy to meet the needs of the poorest. The budget is also a fundamental tool for the implementation of public policy. The budget is the vital link that translates policy into public service delivery. The budget reflects the choices that government has to make, and is the tool it uses to achieve its economic and development goals. The government has to balance a wide range of legitimate demands with limited resources at its disposal. In the budget government sets out what it is going to spend (expenditure) and the income it collects through taxes and revenue, which it needs to finance the expenditures.  

**Budget Principles**  
A government budget process needs to be governed by principles like active political will, transparency, accountability, equity and inclusiveness and participation.  

**Active political will:** Budgets reflect Governments’ political priorities and decisions. To be efficient, Gender Responsive Budget initiatives depend on political commitment to promote gender equality, formalized through international legal instruments such as the Convention to Eliminate all forms of Discrimination Against Women (CEDAW).  

**Participation:** This is the level of involvement of all stakeholders/actors in the budget process directly or through legitimate intermediaries. Participation of people enables to bring peoples’ perspectives to policy-makers, and to different layers of the government, to help them realize the unmet demands of citizens.  

**Transparency:** This refers to the provision of comprehensive, accurate, timely and frequent information in useful formats to citizens on all budgetary decisions and actions that are made by the government. Transparency in the budget process is a prerequisite to succeed with a gender budget initiative. The budget process should in an appropriate manner involve a balanced representation of women and men, budget experts and gender experts, in accordance with the national constitutional framework for legislative procedures.
**Accountability**: This refers to accountability of decision-makers and implementers in relation to budgetary processes at the formulation, approval, implementation and performance review stages; accountability to those whose interests are affected by their actions or inactions.

**Equity and Inclusiveness**: This refers to ensuring opportunities which maintain and improve the wellbeing of diverse groups in any given social or political setting in terms of budgetary allocations. It enables to show the differential impact of the budget on men and women, and on vulnerable groups.

A budget is **gender neutral** when it has no differential positive or negative impact for gender relations or equality between women and men. (European commission, 1998)

A budget, on the face of it, appears to be a gender-neutral policy instrument. It is set out in terms of financial aggregates - totals, and sub-totals of expenditure and revenue, and the resulting budget surplus or deficit. As usually presented, there is no particular mention of women, but no particular mention of men either. However, this appearance of gender-neutrality is more accurately described as **gender-blindness**. The way in which the national budget is usually formulated ignores the different socially determined roles, responsibilities and capabilities of men and women.

**Why integrating gender into the budget?**

- **Efficiency**: to reduce the major losses in economic efficiency and human development caused by gender inequality and to improve resource allocation.

- **Effectiveness**: it has potential of making governments more accountable and transparent to implement policy commitments effectively. Besides has potential of improving effectiveness in resource mobilization and distribution by ensuring that expenditure benefits those who need it most.

- **Equity**: show the different impact of the budget on men and women and establish gender equality as a tool and indicator of economic governance

- **Accountability**: Provide a tangible measurement (revenue and expenses) to hold governments accountable for their policy on gender. It also translates rhetorical commitments on gender equality and on women’s human rights in to specific monetary allocation.

**What is Gender Responsive Budgeting?**

Gender Responsive Budgeting is a means of integrating a gender dimension into all steps of the budget process. This ensures that budget policies can take into consideration the gender dimension in society and can stop direct and indirect discrimination against either women or men. It is about taking into account the different needs and priorities of both women and men without gender exclusivity. Gender Responsive Budgeting ensures that budgets are gender sensitive, not gender neutral.

Gender Responsive Budgeting helps in:

- Improving the allocation of resources to women’s needs and issues
- Supporting gender mainstreaming in public finance and macroeconomics
- Strengthening citizens and civil society participation in economic policy-making
- Enhancing the linkages between economic and social policy outcomes
- Tracking public expenditure against gender and development policy commitments
- Contributing to the attainment of the Millennium Development Goals, etc.
Gender Responsive Budgeting...

<table>
<thead>
<tr>
<th>...is not about:</th>
<th>It is about:</th>
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<tbody>
<tr>
<td>• Creating separate new budgets for women.</td>
<td>• Including a gender perspective into budget planning and analyzing budgets according to their impacts on women and men.</td>
</tr>
<tr>
<td>• Only looking at the parts of the budget that are explicitly gender related.</td>
<td>• Including a gender perspective into the entire budget, including seemingly “gender-neutral” budget lines.</td>
</tr>
<tr>
<td>• Asking for more spending and less taxes.</td>
<td>• Reprioritizing and refocusing of spending.</td>
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</table>

Who is Involved in Gender Responsive Budgeting?

- **Civil society** – citizens and their groups are involved to assess the budget, and to inform it, as well as to control expenditures
- **Government and its sector agencies** – are involved to respond to the needs of both women and men as expressed by citizens, and to ensure that resources are spend to serve policy outcomes, including gender equality
- **External agencies** – are involved to provide gender and budget expertise, and to mobilise citizens in the process, including vulnerable groups

Benefits of Gender Responsive Budgeting for Governments

It can be used to report on progress with the government’s commitment to democracy, equitable economic development and women’s rights and equality

- It provides a space for government to work with civil society to enhance development impact, democratic governance and transparency.
- It can be used to report on government’s progress on compliance with national and international commitments. It recognizes ways in which women can contribute to society and the economy.
- It provides a way of holding public representatives accountable for their performance.

Challenges for Gender Responsive Budgeting

- Non-availability of gender disaggregated data
- Figures related to actual expenditures are not readily available
- Reliability and validity of data
- Need for uniformity in concept and definitions
- Skills and awareness needed for the application of Gender Responsive Budgeting tools
Gender Responsive Budgeting in the context of Ethiopia

Operational Frameworks for Gender Responsive Budgeting in Ethiopia

Operational frameworks as well as the international commitments of the government of Ethiopia are opportunities for Gender Responsive Budgeting. These are:

- The Ethiopian Constitution (Article 35)
- The National Policy on Ethiopian Women (NPEW,1993)
- The Medium-term National Development Plans (GTP 2011-2015, Pillar 7)
- The Development and Change Package of Ethiopian Women (DCPEW, 2006)
- Other national sector policies
- International commitments (Convention for the Elimination of All forms of Discrimination Against Women – CEDAW), Millennium Development Goals (MDGS)

The Ethiopian Government Budgeting System

Until very recently, Ethiopia was following a line item budgeting system that provides information about the amount of money (inputs) spent on different items such as salaries, operation and maintenance, allowances, as well as on different ministries, agencies, or sectors. Line item budgeting does not give information about the activities, outputs and outcomes funded by the budget. Since the Ethiopian fiscal year 2004 the Ethiopian Ministry of Finance and Economic Development has started introducing a form of program-oriented or performance-based budgeting at federal level. However at woreda level line item budgeting is still practiced.

Program budgeting is the practice of developing budgets based on the relationship between program funding levels and expected results from that program. The program budgeting process is a tool that program administrators can use to manage more cost-efficient and effective budget outlays. Thus, it gives accountability and responsibility to the public bodies, which is a base for performance audit.

The Budget Process in Ethiopia (Budget cycle)

There are four stages in the budget process/cycle at any level of jurisdiction. These are budget preparation (drafting/design process), budget approval and appropriation (legislative process), budget execution (implementation process), and budget control (performance monitoring - audit and evaluation process). The complete cycle is presented in the figure below.

The Ethiopian Budget Calendar

The budget process involves many stakeholders at various levels of government and those outside of government. Each country’s budget process is different for a variety of reasons, but what is most crucial is to create awareness on the various stages of the budget, learn who are the stakeholders involved in these stages, and when do these stages happen and what are the possibilities of citizen participation during these stages.

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1 Article 35 of the constitution provides for affirmative measures to be taken to ensure women participate and compete equally with men in the political, social and economic spheres

2 The programme budget cycle has eight stages with important entry points for the implementation and or introduction of Gender Responsive Budgeting approaches, MOFED National Gender Responsive Budgeting guideline for mainstreaming gender in programme budget process, December 2012.
**Planning Cycle**

<table>
<thead>
<tr>
<th>Task</th>
<th>Calendar</th>
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<tbody>
<tr>
<td>1. Macro-Economic and Fiscal Framework</td>
<td>July 8 – November 10</td>
</tr>
<tr>
<td>1.1 Preparation of MEFF</td>
<td>Not later than October 26</td>
</tr>
<tr>
<td>1.2 Approval of MEFF</td>
<td>October 27- November 10</td>
</tr>
<tr>
<td>2. Public Investment Program (PIP) Preparation</td>
<td>November 11 - February 8</td>
</tr>
<tr>
<td>2.1 Public Investment Program call letter</td>
<td>Nov 25</td>
</tr>
<tr>
<td>2.2 Submission of Public Investment</td>
<td>Not later than December 25</td>
</tr>
<tr>
<td>2.3 Review and Finalize PIP</td>
<td>Dec. 26 – Feb 8.</td>
</tr>
<tr>
<td>3. Notification of a 3-year subsidy estimates</td>
<td>Nov 25</td>
</tr>
<tr>
<td>4. Prepare and finalize Annual fiscal plan</td>
<td>Jan 25</td>
</tr>
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**Budget Cycle**

<table>
<thead>
<tr>
<th>Task</th>
<th>Calendar</th>
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<tbody>
<tr>
<td>A. Executive Preparation and Recommendation of budget</td>
<td></td>
</tr>
<tr>
<td>1. Budget preparation</td>
<td>Not later than Feb 8</td>
</tr>
<tr>
<td>2. Notification of annual subsidy budget</td>
<td>Feb. 8</td>
</tr>
<tr>
<td>3. Issue budget call</td>
<td>Feb. 8</td>
</tr>
<tr>
<td>4. Submit budget request</td>
<td>Not later than March 22</td>
</tr>
<tr>
<td>5. Preparation of the recommended budget</td>
<td>March 23 - May 22</td>
</tr>
<tr>
<td>6. Budget recommendation</td>
<td>May 23- June 2</td>
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*Update for the Social Accountability Guide*
Legislative approval

7. Approval and appropriation of the budget       June 8 – July 7

Executive implementation

8. Notification of the approved budget        July 8-15
9. Submission of budget allocation and action plan    July 16-Aug. 16
10. Implementation of the approved budget     July 8- July 7

**Gender Budget Initiatives in Ethiopia**

- The Ministry of Finance and Economic Development (MoFED) and the British Council have been implementing the Gender Responsive Budgeting Project. The objective of the project was to map out ways in which gender considerations could be integrated into the economic policy/implementation processes in general, and the budgetary and service delivery processes in particular.
- Training on Gender Responsive Budgeting was given to federal and regional government parliamentarians by MoFED.
- MoFED and the British Council, in partnership with UN Women, developed guidelines for planners on Gender Responsive Budgeting.
- The Poverty Action Network in Ethiopia (PANE), with the support of UN Women, built the capacity of local governments on Gender Responsive Budgeting and Social Accountability. The project was implemented in one Woreda in each of the following four regions: Amhara, Oromiya, SNNP and Dire Dawa City Administration.
- Recently, MOFED, in collaboration with UN Women, prepared National Gender Responsive Budgeting guidelines for mainstreaming gender in the programme budget process.
- Training was given for middle level management of all sectors, and Training of Trainers was organised in the regions and two city administrations, after which Taskforces for gender budgeting have been established.
9.4 Country experiences in Gender Responsive Budgeting

In this section the three cases of gender responsive budgeting are presented. In each case, the exercise is initiated by a different stakeholder, respectively by the government of Australia, by parliamentarians and nongovernmental organizations in South-Africa, and by civil society in conjunction with the local government in Ethiopia.

Analysis by government - The case of Australia

Australia was the first country to introduce a gender-sensitive budget analysis. An assessment of the budget for its impact on women and girls was undertaken by the Federal Government for 12 years (1984-1996). The exercise was comprehensive with respect to government expenditures. It was strongly emphasised to departments that all programs and expenditures were relevant, not just those expenditures directly allocated to women and girls. The South Australian women’s budget, introduced in 1985, was the first to make this criterion explicit (Sharp & Broomhill 1998). Gender budgeting involves both an analysis of allocations between sectors and within sectors to determine their impact. Hence it looked into budgets in the following categories:

- Expenditures of government specifically targeted to women and girls, for example, women’s health projects; typically less than one percent of the overall budget.
- Expenditure for equal employment opportunity, for example, rewriting job descriptions to reflect equal employment opportunity principles; typically less than one percent of the overall budget.
- Assessing gender impact of the general or mainstream budget expenditure by government departments and authorities; typically 99 percent or more of the overall budget.

The total expenditure framework enabled a quantitative assessment of the proportion of government expenditures which are targeted to women and girls relative to non-targeted, indirect or general expenditures. The analysis of the state budgets showed that the category ‘general or mainstream’ or indirect expenditures averaged 99 per cent or more of the total budgets of the 26 participating agencies (Sharp & Broomhill 1990: 3). Specifically targeted expenditures to women and girls in the community and equal opportunity expenditure within the public service, while strategically important, were small, being less than 1% of the total budget of the selected government agencies.

The following extract from the Australian Federal Government’s Women’s Budget Statement 1995-6 illustrates the range of issues covered by a gender budget.³

- New jobs have been created since April 1993, surpassing the Government’s target of 500,000 new jobs. Just under half of those jobs have gone to women
- A new Maternity Allowance was introduced. The initiative includes improving access to child care and provide greater practical recognition of the contribution of care takers, mostly women, of older or sick people with disabilities
- Measures highlighted in the Budget are also designed to better target the Government’s spending on health, community services and public housing programs: all important issues for Australian women.
- The Budget includes provision for major improvements in access to justice, a key issue for Australian women.

Analysis by a group of parliamentarians and NGOs - the case of South Africa

South Africa was one of the first countries in the world to have a Gender Responsive Budgeting initiative in 1995, only after Australia’s initiative in the mid-1980’s, and closely linked to the end of apartheid. Its main initiators were a group of parliamentarians and NGOs, and it has been known as the Women’s Budget Initiative (WBI). The two committees that have driven gender responsive budget activities are the Joint Standing Committee on Finance (since 1994) and the Joint Monitoring Committee on the Improvement of the Quality of Life and Status of Women (since 1996). The latter was set up to monitor government implementation of the Beijing Platform for Action and the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW), especially with regard to improving the lives of the poorest women. These committees have used budget debates to raise public awareness, by asking for reports from ministers and holding hearings with civil society on poverty, gender, macroeconomic policy and budgets.

Experts from academia and the NGO sector carried out the analysis of different sectors that were identified as reflecting particular inequalities, looking at the sectorial policies and the corresponding budgetary allocations for those policies. Once the research had been produced, parliamentarians would advocate for relevant changes. In its first year the initiative produced a report which was launched in a large event which was opened by the Deputy Minister of Finance and was attended by a wide range of stakeholders (Budlender, et al, 2002).

The approach to Gender Responsive Budgeting of South Africa, i.e. conducting a budget analysis from a gender perspective comprises five steps:

1. Analysis of the gender situation: Identifying gender issues in a sector or society.
2. Gender responsiveness of polices: Carrying out a policy analysis to establish whether the policies address the gendered situation identified in step one.
3. To find out whether there are enough resources to implement the policy.
4. Monitoring whether the money was spent as planned, what was delivered and to whom.
5. Assess whether the policy implementation has changed the gendered situation identified in step one.

Analysis by citizens and civil society in collaboration with local government - The case of Libo kekem Woreda in Ethiopia

Libo Kemekem woreda is located in south Gonder zone in Amhara regional state of Ethiopia. The woreda comprises 29 kebeles. The Gender Responsive Budgeting and planning and social accountability project was first introduced by PANE with a support of UN Women. Currently the project is managed by the Woreda finance and economic development in collaboration with woreda women, children and youth affairs office.

At the project preparation stage, a steering committee has been established to coordinate the project. Then the selection of kebeles and sectors at woreda and kebele level was conducted. Awareness raising on social accountability, gender and Gender Responsive Budgeting was provided to stake holders. To ensure participation of women, an intensive awareness raising was conducted through field visits and community gatherings. Besides detailed information was gathered on service delivery practice in selected sectors (Education, Health, Agriculture). Accordingly, 108 participants from the three kebeles representing women, youth, elders, religious leaders, and sector implementing offices have been elected and
trained at woreda levels. The trainers were woreda gender mainstreaming experts and woreda finance, plan and budget experts from the woreda finance and economic development and the women affairs office. The training focused on: Gender concept and challenges, Gender mainstreaming, Gender analysis and its benefit, Gender responsive budgeting and planning, and Social accountability process and benefits.

After the trained representatives returned to their respective kebeles, they started to evaluate the service provision based on the agreed criteria, and they scored the services. At kebele level a gender analysis has been conducted, utilizing the Harvard framework\(^4\) to evaluate the services by involving the communities. Based on the criteria, the service providers self-evaluated their institution and met with the community representatives discuss the evaluation result and the challenges of each pro-poor sector. Finally they reached at consensus and a common action plan was prepared to be presented at the woreda level forum.

Results registered at kebele level:

- Gender division of labor narrowed
- Women work load reduced
- Service provision in the kebele governmental institution improved
- Awareness created on how to see governmental expenditures with gender perspective
- Women’s participation in society, economy and good governance is increasing

\(^4\) The Harvard Framework was designed to demonstrate that there is an economic case for allocating resources to women as well as men. The framework aims to help planners design more efficient projects and improve overall productivity. It does this by mapping the work and resources of men and women in a community and highlighting the main differences. The Framework has four main components: (Activity profile, The Access and Control Profile - resources and benefits, influencing factors, project cycle analysis)
9.5 Key steps of the Gender Responsive Budgeting process

Gender Responsive Budgeting is an approach to gender mainstreaming. In ESAP2 the Gender Responsive Budgeting should be integrated with another Social Accountability tool, so that the combined objectives of Social Accountability and gender equality can be addressed. This integration will enable an efficient and effective Social Accountability process that makes best use of available resources and that avoids duplication of efforts.

9.5.1 How to integrate the Gender Responsive Budget tool with other SA tools?

Step 1 – Resource mapping: gender and budget expertise

It is important that gender and budget experts take part in the Gender Responsive Budgeting initiative. In some regions, a task force on Gender Responsive Budgeting has been established and sector staff has been trained. Such gender expertise could be mobilised to ensure that technical support is in place for the smooth implementation of the Gender Responsive Budgeting tool. The FTA (or PFM) can be involved to support with transparency of the budget process and with technical budget expertise. The woreda women's affairs office also needs to be involved in the exercise.

Step 2 – Timing of the exercise with the budget cycle

The Social Accountability process always begins with the identification of the accountabilities of the service providers and the local government (e.g. sector policies, standards and budget). The budget that is allocated to the specific basic service sector in the woreda and Kebele is an important piece of accountability information.

It is important to find out the stage of the budget process before SA Tool application starts, because this determines the type of influence citizens can have, and affects the type of SA tool to use. The Gender Responsive Budget initiative may target different phases of the planning and budget cycles of the government, namely:

- Budget formulation – to identify gender specific objectives and priorities during planning; integrate with the Participatory Planning and Budget tool
- Budget control - to identify if money has been spend according to gender specific policy objectives (audit); integrate with the Public Expenditure Tracking Survey tool
- Evaluation – to review the extent to which gender specific objectives have been met; integrate with the Community Score Card or the Citizen Report Card.

Step 3 – Gender Equity in service delivery: training and awareness

Before starting with SA tool application, representatives from the community as well as service providers, government officials and council members should be well sensitized about gender concepts, and should be acquainted with gender equity in the relevant sector policies.

A Gender Aware Policy or Strategy Appraisal may help stakeholders to analyse the sector policy and programs from a gender perspective, and to identify the ways in which these policies and the resources allocated to these policies are likely to reduce or increase existing gender inequality in the sector.

For instance, in the education sector, participants should be aware of government policies regarding standards for enrollment and dropout of girls and boys at the various levels of the education system (primary, secondary, special education).
The council members are responsible for approval of the budget, so it is very important that they understand the need for a gender responsive budget. Also consider training the SAC members (including the service providers), as well as women’s association and woreda women affairs representative, and affiliated women organizations.

**Step 4 – Gender analysis of the current service situation - Involving women/girls and men/boys in SA tool application**

Before starting with the identification of needs and priorities (e.g. in community participation forums, or in focus group discussion) gender analysis will be conducted, by using a combination of well-known gender analysis tools (see next page) to take an in-depth look into, access and control over resources / benefits, participation in decision making, and the determinants of gender roles / gender division of labor.

In designing questionnaires or scoring criteria, the demands and needs of women should not be overlooked. The principle is to facilitate a Gender Disaggregated Beneficiary Assessment, i.e. to assess the extent to which programs or services are meeting the needs of actual or potential beneficiaries, as identified and expressed by the beneficiaries themselves.

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**Two Gender Analysis tools from the Harvard Analytical Framework**

**Tool: Access and Control Profile**

<table>
<thead>
<tr>
<th>Access</th>
<th>Control</th>
</tr>
</thead>
<tbody>
<tr>
<td>Women</td>
<td>Men</td>
</tr>
<tr>
<td>Resources (e.g. basic service)</td>
<td></td>
</tr>
<tr>
<td>Benefits</td>
<td></td>
</tr>
</tbody>
</table>

- **Access**: is the possibility the use a resource, e.g. land to grow crops, or services e.g. reproductive health services.
- **Control**: is the possibility to make decisions about who uses a resource, or to dispose of the resource, e.g. sell land or harvest.

**Tool: Gender analysis matrix**

<table>
<thead>
<tr>
<th>Labor</th>
<th>Time</th>
<th>Resource</th>
<th>Culture</th>
</tr>
</thead>
<tbody>
<tr>
<td>Men</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Women</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Household</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Community</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

---

5 For field level gender assessment, a blend of tools or instruments is used to capture and analyse relevant information. A single tool cannot capture the desired information, but with a combination of two or three tools a complete picture of the gender inequalities between women and men can be obtained.
The gender analysis of the current service situation will be done by men and women separately. For instance:

- In the case of the Community Score Card, regarding the stratification of the community in Focus Group Discussants for vulnerable groups, “women and men only” groups should be organized, to get their views on the services provided and their priority issues. This helps women to air out their opinions about the services without fear of expressing their views in front of men.

- In the case of Citizen Report Card, men as well as women in a household need to be interviewed separately. The enumerations need to be trained to be able to work in a gender sensitive way, e.g. to make women comfortable to express their views freely.

In this way, opinions of men and women can be shared and compared, so that service needs are identified in a gender sensitive manner, and service improvements are prioritized in a gender sensitive way. Gender analysis thus serves to assess the service situation and to identify the crucial gender gaps that will be discussed in the interface meeting or budget forum, depending on the SA tool.

9.5.2 Case study: Gender Analysis - Potable water in Ouled Hamouda

This case study focuses on development work in a community of families called Ouled Hamouda, in the town of Makhtar in Western Tunisia. Here, the women had to walk two kilometers down a very steep, muddy path to get water. Twice each day, they filled their 20 liter cans with water and carried these on their back up the steep hill. Even pregnant or sick women, and those carrying their little children who could not be left behind alone in the house, were fetching water in this way.

The Tunisian Foundation for Community Development (le Fondation Tunisienne pour le Developpement Communautaire/ FTDC) organizes periodic development meetings in each of the 22 communities where it works. During these meetings, the community identifies problems, classifies and prioritizes these, and identifies which projects would address the problems. They discuss what contribution the community can make to the projects, such as in cash, in kind, or labor. In Ouled Hamouda, where the FTDC had worked for seven years, the women rated their difficulty in getting water as their biggest problem. Men, who never fetch water, rated this problem as their fifth priority. Traditionally, men, not women, construct wells. The use of the Gender Analysis Matrix in Ouled Hamouda enabled the men to understand the potential impact of addressing these problem at all four levels identified in the matrix. After completing the matrix, both women and men classified the water project as their first priority.

A committee for potable water was created, which included women and men selected by the community. A well was constructed only 300 meters away from people's homes, and it was equipped with a motor pump that ejected water into a large, well-constructed cistern. Today the water project is completed and potable water is easily accessible to everyone in the community.
Step 5 – Interface meetings/budget forums: service improvements for women/girls and for men/boys

Gender issues are first taken to the Kebele level interface meeting, and those that cannot be solved at kebele level and that have budget implications will be taken to the Woreda level interface meeting (or to the multi kebele participatory planning and budgeting forum, as described in the Participatory Planning and Budgeting tool). Representatives of women should be appointed to participate in the interface meetings.

In the interface meeting, the specific gender issues that have been identified with the SA tool and gender analysis should be explained in a detailed and in a convincing way: showing how women and men will benefit when the budget is responsive to gender. The aim is to have the gender issues included in the woreda budget.

Note that in the woreda council, the head of women affairs is responsible for the inclusion of gender issues in the budget, and is expected to facilitate and take the lead role.

After the identified gender priorities have been included in the woreda budget, and the budget is approved, the next step will be to prepare for monitoring.

<table>
<thead>
<tr>
<th>Sector</th>
<th>Example of budget allocations that narrow the gender gap</th>
</tr>
</thead>
<tbody>
<tr>
<td>Education</td>
<td>The budget allocated to strengthen girls education (Tutorial class) and female teachers training, toilets for girls and boys, access to water in school compound, sanitation rooms</td>
</tr>
<tr>
<td>Health</td>
<td>The budget allocated to reproductive health, coverage of contraceptives, training for midwives, upgrading Health Extension Workers skills for delivery, nutrition education</td>
</tr>
<tr>
<td>Agriculture</td>
<td>The budget allocated to increase women farmers’ access to and use of improved agricultural technology Budget allocated to fight discriminatory beliefs and practices that affect women’s access to resources such as land</td>
</tr>
<tr>
<td>Water and Sanitation</td>
<td>The budget allocated to increase access to water and sanitation services</td>
</tr>
<tr>
<td>Rural Roads</td>
<td>The budget allocated to increase pregnant women’s access to health centers (availability of roads for ambulance services)</td>
</tr>
</tbody>
</table>

Step 6 – Monitoring service improvements for women and for men

Based on the agreed priorities and demands, and in line with the main expenditure responsibilities of kebele and woreda service providers, another Gender Disaggregated Beneficiary Assessment will be facilitated, to assess the extent to which joint actions have helped to meet the needs of women and men, as agreed in the joint action plan / budget formulation.

Depending on the SA tool, various ways can be found to monitor the gender responsive implementation of the approved budget (budget execution) using a gender lens, such as Focus Group Discussants, SACs/ multi-stakeholder forums, or questionnaires. The various SA tools give guidance on monitoring. The main point here is to collect the opinions of men and women, and to analyse these to see in how far service delivery now meets the different needs of women and men, and in how far the patterns of public expenditure are in accordance with the different priorities of women and men.

The implementation gaps thus visualized, and the constraints seen, will again be presented to the appropriate stakeholders using budget forums or interface meetings to discuss and agree on joint actions.
9.5.3 Exercise - Prioritization of Household Expenditures

1. Form groups that consist of either all female or all male participants.

2. Imagine a family of two children. The daughter is 9 years old, and the son is 15. You are the head of the household who decides how to spend the household’s monthly income of Birr 3,000.

3. Prioritize the expenditures of the household by allocating to the following items:

<table>
<thead>
<tr>
<th>Items</th>
<th>Allocation in Birr</th>
</tr>
</thead>
<tbody>
<tr>
<td>Food</td>
<td></td>
</tr>
<tr>
<td>Rent /Property or Land Tax</td>
<td></td>
</tr>
<tr>
<td>Electricity/Gas/Fuel/Woo</td>
<td></td>
</tr>
<tr>
<td>Transport</td>
<td></td>
</tr>
<tr>
<td>Clothing</td>
<td></td>
</tr>
<tr>
<td>Furniture</td>
<td></td>
</tr>
<tr>
<td>Medical Care</td>
<td></td>
</tr>
<tr>
<td>Education</td>
<td></td>
</tr>
<tr>
<td>Entertainment</td>
<td></td>
</tr>
<tr>
<td>Gifts</td>
<td></td>
</tr>
<tr>
<td>Newspapers/Books</td>
<td></td>
</tr>
<tr>
<td>Pocket Money for the Children</td>
<td></td>
</tr>
<tr>
<td>Household Consumables</td>
<td></td>
</tr>
<tr>
<td>Cosmetics</td>
<td></td>
</tr>
<tr>
<td>Cigarettes, etc.</td>
<td></td>
</tr>
<tr>
<td>Savings</td>
<td></td>
</tr>
<tr>
<td>Others (please specify):</td>
<td></td>
</tr>
</tbody>
</table>

4. Please present your findings to the plenary discussion
9.5.4 Exercise - Prioritization of State Expenditures

1. Form groups that consist of either all female or all male participants.

2. Imagine a national cabinet meeting. You are all senior government officials, discussing the national budget. You have to allocate the budget among various sectors, and you need to explain why this sector is important for the economy and for human development (including gender equality).

3. Prioritize the budget expenditures by allocating a share of an assumed budget (= 100%) to the following sectors:

<table>
<thead>
<tr>
<th>Sector</th>
<th>Allocation in %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Defence</td>
<td></td>
</tr>
<tr>
<td>Law and Order</td>
<td></td>
</tr>
<tr>
<td>Health</td>
<td></td>
</tr>
<tr>
<td>Education</td>
<td></td>
</tr>
<tr>
<td>Water and Sanitation</td>
<td></td>
</tr>
<tr>
<td>Agriculture</td>
<td></td>
</tr>
<tr>
<td>Social Security</td>
<td></td>
</tr>
<tr>
<td>Subsidies on Food Items</td>
<td></td>
</tr>
<tr>
<td>Construction of Highways</td>
<td></td>
</tr>
<tr>
<td>Construction of Feeder Roads</td>
<td></td>
</tr>
<tr>
<td>Infrastructure for Provision of Electricity</td>
<td></td>
</tr>
<tr>
<td>Infrastructure for Provision of Energy</td>
<td></td>
</tr>
<tr>
<td>Subsidies for Export Promotion</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>100 %</strong></td>
</tr>
</tbody>
</table>

4. Please present your findings to the plenary discussion.
References

- Combaz, Emilie (July 2013), Impact of gender-responsive budgeting.
- Ministry of Finance and Ministry of Education in Collaboration with UNICEF and British Council (2010), Guideline for gender sensitive budgeting on girls’ education in Ethiopia
- Oxfam (1994), Gender Training Manual
- Sharp, Rhonda, Hawke Research Institute for Sustainable Societies, University of South Australia, Australia
- UNESCO and UNICEF (2010), A study on gender responsive budgeting.
9.6 Trainer Notes

This session is compulsory for the orientation training, and elective for the rolling-out trainings.

Key Messages

- The budget is the most important policy instrument of the government
- Gender Responsive Budgeting does not mean separate budgets for women or men
- Gender Responsive Budgeting ensures that the needs and interests of individuals from different social groups (sex, age, race, and ethnicity) are addressed in expenditure and revenue policies
- Gender Responsive Budgeting uses various tools and approaches to monitor outcomes, outputs, activities and inputs to budgets with a gender perspective

Timing

Part 1: Understanding basic concepts (90 minutes)
Part 2: Gender budget initiatives in Ethiopia, and other countries (120 minutes)
Part 3: Key steps of Gender Responsive Budget tool (90 minutes)
Total time: 330 minutes

Work form

PowerPoint presentation and plenary discussion, group discussions on case studies, and group exercises.

Hand-out

9.2 Primer Gender Responsive Budgeting
9.3 Country experiences Australia, South Africa and Ethiopia
9.4 Key steps of the Gender Responsive Budget Tool

Preparations

- Flip chart or/and power point
- Markers and coloured cards

Remarks

Distribute the hand-outs after each presentation/introduction

Part 1. Understanding basic concepts

Slide 1: Opening Slide

Introduce yourself and ask participant names and the organizations they are representing. Then ask them to tell you what their expectations from this course are, and invite them to share relevant experiences. Briefly outline this first presentation – which aims to create common understanding of the basic concepts that are related to Gender Responsive Budgeting.

Slide 2: Exercise on the Prioritization of Household and State Expenditures

Select the most appropriate exercise, or let two groups do 9.5.3 Household Expenditure exercise and two groups do 9.5.4 State Expenditure exercise. Tell participants to form groups and that each group should consist of either female or male participants. The exercise will help to understand the existence of differences between women and men.

Allow the groups to present their findings to the plenary. Ask the groups the following questions:

- What differences do you see between the male and the female groups?
- Why do these differences exist?
- How will the budget decisions affect men and women differently? Is this fair?
Slide 3: What is Gender?

Engage the group in discussion about what is gender, before showing the slide. Summarize what gender is by using the slide.

Very often, people incorrectly define gender as a problem related only to women. So it is important to introduce the concept of gender and related issues at the beginning of the training, and make it clear that gender concerns and affects both women and men. People might also not be interested to know about or understand the public or government budget, as they think it is not their concern, but rather the concern of government officials. Clarify to the group that the budget matters to all of us. Ask participants to brainstorm on the concepts of gender, budget, and Gender Mainstreaming, Gender Responsive Budgeting and use the slides from 3 to 7 to complement peoples’ understanding. Try to engage in a mutual dialogue with participants instead of just lecturing them about the concepts.

Refer to the different social roles, responsibilities and identities of women and men and the power relations between women and men in a given society.

Gender roles and relations differ across countries and cultures, and may even differ among different groups in one society.

The term sex refers to biological differences between females and males.

Slide 4: What is Gender Mainstreaming?

It is the process of assessing the implications for women and men of any planned action, including legislation, policies or programs, in all areas and at all levels.

Discuss whether participants can relate to this. Do they have examples?

Be prepared to explain the difference between gender equity and equality (see 9.3 Primer)

Slide 5: What is budget?

A budget is a plan of obtaining resources and allocating those resources for achieving policy and administrative objectives. The government budget is a financial plan in that the state in power shows its policy priorities and expectations about the performance of the economy in terms of revenue proposals, expenditure allocations and proposals for financing the gap between the two.

Slide 6: Why do Budgets Matter?

The government budget affects the lives of all citizens. The budget process needs to be governed by principles like Active political will, transparency, accountability, equity and inclusiveness and participation. Be prepared to explain these concepts in case participants need complementary information, or refer to 9.3 Primer.

Slide 7: Why integrate gender into the budget?

Most government budgets are gender-blind, and this can have a negative impact on effectiveness, efficiency, equity and accountability.
Session 9: Social Accountability Tools – Gender Responsive Budgeting (update 2014)

Slide 8: Gender Responsive Budgeting

Gender Responsive Budgeting is the process through which public budgets are examined in order to assess whether they do or they do not contribute to more equality between women and men.

The process introduces changes that promote gender equality according to the findings and in line with national policies. Note that many national policies have gender equality objectives.

Gender Responsive Budgeting is not a separate budget for women and men. It deals mainly with the social dimension of budget process.

Part 2. Gender budget initiatives in Ethiopia, and other countries

Slide 9. Case studies – Country experiences

Form at least 3 groups of equal size, with a mix of participants, women and men, representing different stakeholder groups (citizens and service providers). Each group gets the case study from one country, Australia, or South Africa, or Libo kekem woreda in Ethiopia. When a group is more than 8, it is recommended to split the group into two. The group will get 30 minutes to read their case study.

After reading the case study, each group appoints a facilitator and a reporter to keep notes and to present the results to the plenary.

After the presentation discuss what we learned from the experiences and how it should be modified to our local context.

When participations start raising questions about the feasibility of Gender Responsive Budgeting in Ethiopia, present the next slides 10 and 11.

Slide 10: Operational Frameworks

Invite participants to identify which of these frameworks are known, and let them explain. Where needed, provide complementary information, as follows:

The Ethiopian Constitution: makes provisions for special rights for women and girls. Ask the participants to identify one or two of the rights of women and girls enshrined in the constitution.

The National Policy on Ethiopian Women (NPEW) and National Action Plan (NAP): This is the national framework that promotes, creates awareness and outlines the activities to address the challenges of women and girls.

The Growth and Transformation Plan (GTP): This is the macro-economic policy that outlines how the government and other stakeholders will promote economic growth for poverty alleviation. Women and girls are considered as vulnerable groups that need special consideration.

Other national policies: Sector policies and the work of the Women’s Affairs Ministry.

Slide 11: Budget Process in Ethiopia

Show the slide and discuss what people know about the budget process in Ethiopia. If possible, invite a resource person from Public Financial Management (or Financial Transparency and Accountability focal) to give more details.

Ask which step of the budget cycle are we currently in? Participants can consult the budget calendar in 9.3 Primer. Discuss when it is possible for citizens to influence the budget?

To be effective, it is important to align the Social Accountability tools with the budget process, for instance:

- **Budget formulation** – to identify gender specific objectives and priorities during planning; integrate with the Participatory Planning and Budget tool
- **Budget control** - to identify if money has been spent according to gender specific policy objectives (audit); integrate with the Public Expenditure Tracking Survey tool
- **Evaluation** – to review the extent to which gender specific objectives have been met; integrate with the Community Score Card or the Citizen Report Card.

**Part 3. Key steps of Gender Responsive Budgeting**

**Slide 12. Key steps of Gender Responsive Budgeting**

Gender Responsive Budgeting (GRB) is a basic tool for gender mainstreaming. In ESAP2 the GRB tool should be integrated with the other Social Accountability tools to address the objectives of Social Accountability. This integration will enable an efficient Social Accountability process that makes best use of available resources and that avoids duplication of efforts.

Briefly explain each of the steps. Participants will learn in more detail about the steps through two exercises – a case study about gender analysis in the water sector, and an exercise to mainstream gender into one of the Social Accountability tools.

Discuss how to identify gender and budget expertise. Remind participants that it is important to align with the budget process. We should know at what stage of the budget process we are in when we are applying a Social Accountability tool, not only Participatory Planning and Budgeting, or Public Expenditure Tracking Survey, but also other tools like the Community Score Card or Citizens Report Card. Citizens can use all these tools to influence budget formulation, or to assess the budget during the budget control phase.

It is also important to learn about the gender policy for the sector, and to make sure that all stakeholders are aware about gender, budget process and gender policies in the sector before starting with tool application. The council members, in particular the women’s affairs representative, needs to participate actively in the Gender Responsive Budgeting, because it is the council that decides on the budget.

**Slide 13. Case study – gender analysis**

In step 4, before the actual application of the Social Accountability tool with which we want to integrate Gender Responsive Budgeting, we need to facilitate a gender analysis. Check if participants know gender analysis tools, and refer to the two tools presented in 9.3 Primer if needed.
Introduce the case study exercise. Small groups of 10 read the case study and subsequently discuss it, using the questions in the slide. They should choose a facilitator and a reporter.

The reporter of each group presents findings to the plenary.

Emphasise the importance of having gender expertise available when doing gender analysis with communities. Make sure to stress the need to organise different groups of men and women, as it allows the opinions and needs of both women and men to come out and to be prioritised fairly for discussion in the interface meeting.

**Slide 14. Integration practice**

Introduce the integration practice – in small groups of 10 people. Encourage participants to read 9.5 Key steps of the Gender Responsive Budgeting Process, especially step 5 interface meeting, and step 6 monitoring.

Each group makes the case for a gender issue in plenary (pretend it is a budget hearing) – other groups discuss if the gender issue was presented in a convincing way. What was good about it? What can be done better next time?

After the presentations of gender issues, each group shares how they would organise for monitoring.

**Slide 15. Challenges**

Conclude part 3 by explaining some of the challenges with Gender Responsive Budgeting.
9.7 Slides

Slide 1

What is gender?
- Refers to the different social roles, responsibilities and identities of women and men and the power relations between women and men in a given society.
- Gender roles and relations differ across countries and cultures, and may even differ among different groups within one society.
- The term sex refers to biological differences between females and males.

Slide 2

What is Gender Mainstreaming?
- It is the process of assessing the implications for women and men of any planned action, including legislation, policies or programs in all areas and at all levels.

Slide 3

What is a budget?
- A budget is a plan for acquiring resources (revenue) and how these resources will be utilized (expenditure) to achieve desired objectives.
- A budget is a key instrument for implementing various economic and social development policies.

Slide 4

Why do Budgets Matter?
- The government’s budget affects the lives of every one of its citizens.
- Budget Principles are:
  - Active Political will
  - Participation
  - Transparency
  - Accountability
  - Equity and inclusiveness
- What do these principles mean?
Session 9: Social Accountability Tools – Gender Responsive Budgeting (update 2014)

**Why integrate gender into the budget?**

- **Efficiency**: major economic and development losses caused by gender inequality
- **Effectiveness**: expenditures do not reach those who need it most
- **Equity**: budget does not impact enough on women – no gender equality
- **Accountability**: governments do not deliver on their gender policies - rhetorical commitments only

**Gender Responsive Budgeting**

- Is the process through which public budgets are assessed on how they contribute to more equality between women and men, or fail to do so
- Changes are introduced that promote gender equality
- It deals mainly with the social dimension of the budget process

**Exercise – 3 country cases**

Three groups: one case per group

- What lessons did we learn from the experiences of this country?
- What opportunities and challenges could we meet if we apply Gender Responsive Budgeting in the woredas and kebeles?
- The group reporter presents in plenary to the other groups

**Operational Frameworks**

- Ethiopian Constitution
- National Policy on Ethiopian Women (NPEW)
- Medium-term National Development Plans (GTP)
- Development and Change Package of Ethiopian Women (DCPEW,2006)
- International commitments, like CEDAW and MDGs

**Budget Process in Ethiopia**

- Budget Formulation
- Budget Approval and Appropriation
- Budget Execution/Implementation
- Follows a Medium Term Macro Economic Fiscal Framework (METFF)

**Key steps of Gender Responsive Budgeting**

The gender responsive budget tool is used to mainstream gender in other SA tools

- **Step 1**: Gender and budget expertise
- **Step 2**: Timing with the budget cycle
- **Step 3**: Gender Equity in service delivery: training and awareness
- **Step 4**: Gender analysis - Involving women/girls and men/boys in SA tool application
- **Step 5**: Interface meetings/budget forums
- **Step 6**: Monitoring service improvements for women and for men

Update for the Social Accountability Guide
Case study – Gender analysis

9.5-2 Case study: Gender Analysis - Potable water in Oued Hamouda

• What do we learn from the case?
• What are the advantages of doing a gender analysis like this?
• How could we facilitate the gender sensitive identification of priorities in our case? What could we do differently?

Integration practice

• Choose a woreda, a sector and SA tool.
• Imagine that you are preparing for the interface meeting. What service improvement priorities have citizens identified? Do they take the needs of men and women into account?
• Agree on one gender issue that needs to be included in the woreda budget. Prepare to convincingly explain the gender issue at a budget hearing.
• Discuss how to organize monitoring after the issue has been included in the budget, i.e. how to assess the extent to which services are now meeting the needs of service users, women and men?

Challenges

• Non-availability of gender disaggregated data
• Figures related to Actual Expenditure not available
• Reliability and validity of data
• Need for uniformity in concept and definitions
• Skill and awareness in gender analysis and budgeting necessary, but not widely available

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Update for the Social Accountability Guide