

F I N A L D R A F T

T R A I N I N G M A N U A L

O N

**A P P R O A C H E S O F I N C L U S I O N
A N D G E N D E R B U D G E T I N G
S E N S I T I V I T Y F O R L O C A L
G O V E R N M E N T S**

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In designing and writing the training materials, the Team drew on their own experience of attending and facilitating training workshops on subject under discussion. They also drew on materials developed by their own and other organizations. These included TGNPs' Training Manual for Local Governments (2006); SADC's Gender Resource Kit for Decision Makers (2004); and others. In this way, many of the materials and activities featured in this manual have been tested in different training activities taking place in our own countries.

INTRODUCTION

Background

It is increasingly being recognized that non-participatory planning and budgeting at the local levels restrict poor men and women's ability to participate and benefit from these key developmental processes. It restricts them for example in developing an understanding of how budgets are made and what they hold for them so that they can demand for enhanced accountability for the local leadership. Furthermore, when it comes to budgeting with inclusiveness and gender sensitivity approaches many local government decision makers and technical people lack skills and capacity to make it happen. CSOs also lack capacity to demand for it to happen.

In response to this situation, there have been emerging initiatives, mainly led by Civil Society Organizations (CSOs), in many African and Latin America countries. These initiatives are aimed at promoting advocacy and capacity development to both LGAs leadership and CSOs on how local level planning and budgeting can adopt more participatory and gender sensitivity approaches for enhanced impacts. These initiatives have not only generated rich experiences on planning and budgeting processes can be made more participatory, but have also generated the need for skills enhancement for different stakeholders in this area.

Thus, having in place a Training Manual for guiding capacity development processes of LGAs' policy makers and practitioners as well as CSOs is seen important for enhancing participatory democracy at the local levels. This is so because, relevant capacities on participatory and gender sensitive approaches to planning and budgeting have the potential of placing gender equality and pro-people issues at the centre of local development processes and programs. This includes enhancing gender analysis and pro-poor approaches into existing local level planning and budgeting systems and programs, and ensuring the equal participation by and benefit of women and men from local government programs, processes and resources happen. When successful, this kind of capacity contributes to empowering women and men, especially the poor, to take control of their lives and thus become active citizens in their own contexts.

It is within this context that MDP-ESA guided the process of producing the **Training Manual on Approaches of Inclusion and Gender Budgeting Sensitivity for Local Governments**. This Manual contains basic information on the "hows" of preparing an inclusive and gender responsive budgeting at the local level in different contexts, with a focus on African context. It is developed as a practical tool for assisting Local Government Authorities (LGAs) as well as CSOs at this level on how to use the information in a practical way on a day to day basis.

The Manual specifically seeks to build understanding of gender budgeting or gender responsive budgeting (GRB) as a tool for promoting gender equity, accountability to women's rights and poor men's as well as efficiency and transparency in budget policies and processes. It is anticipated that this Manual will develop relevant skills required to effectively engage in mainstreaming gender in planning and budgeting processes at country level. It further encapsulates the understanding that gender responsive budgeting is an essential element in any serious political commitment towards gender equality and lays out approaches to align budgets with requirements for the achievement of women's rights.

The development processes of the Manual draws on the rich experience and lessons learnt from local level gender budgeting work in several countries in Africa and Latin America. In this way, the Manual adds value to the wealth of training resources on GRB in local governments' context in the countries under focus and beyond.

Aim

The Training Manual is intended to build knowledge and practical skills among Facilitators/Trainers who engage in training LGAs' policy makers and practitioners in applying participatory planning approaches and gender budget analysis in their day to day planning and budgeting work at the local levels. It has as well a chapter with a focus on equipping CSOs with skills on how to engage and advocate for increased participatory and gender sensitivity in local level planning and budgeting.

Audience

The audience for this manual is Female and Male Facilitators/Trainers from CBOs/NGOs who provide training for staff of LGAs (especially Planners and Budget Officers), and Decision makers including Councilors as well as CSOs from MDP-ESA partner countries in Africa and Latin America,

The Facilitators/Trainers do not have to be experts in gender responsive budgeting. They do need however, to have basic skills in participatory training and basic knowledge about gender equality, local level planning and budget work.

Structure of this manual

The manual is divided into six **Parts**:

Part 1: "Introduction session and Discussion on key gender concepts as they relate to participatory planning and budgeting" at local levels for enhanced interaction and conceptual clarity of participants

Part 2: "Introduction of Gender budgeting: concepts, principles and purposes," which covers the conceptual elements of gender sensitive responsive budgeting as part of participatory planning and budgeting approaches

Part 3: "Understanding key Gender budgeting processes and steps for application," which unpacks the main aspects of preparing gender budgets with, with particular reference to local level contexts

Part 4: "Understanding Tools for gender budget analysis," which introduces a range of useful tools for analyzing budgets from a gender perspective, with a special focus on those that are most commonly used.

Part 5: "Advocacy and influencing for application of gender budget analysis tools and approaches at local levels" with a focus on enabling participants to articulate existing

opportunities and challenges for advocating for promotion of participatory budgeting approaches within the context of local governance and democracy

Part 6: “Presentation of concrete applications of gender budget analysis and approaches” for demonstrating the potential and strength of adoption of innovative participatory budgeting approaches for more inclusiveness and gender sensitive outcomes at participants’ local levels.

The **introduction** to each Part outlines its:

Aims: What it is designed to achieve

Contents: What it consists of

Time: How long it will take to carry out the activities

What to do in advance: What the Facilitators/Trainers need to prepare beforehand

Reference Materials: What the Facilitators/Trainers could be read to help them prepare

Each Part is divided into **Activities**, each of which has an:

Aim: What it is designed to achieve

Instructions: What the Facilitators/Trainers need to do to carry out this Activity

Some of the Activities also include **Facilitators’ notes**. These features:

Presentation notes: Guidelines for making a presentation about the subject

Case studies/examples: Illustrations of what the subject means in practice

Helpful hints: Advice for Facilitators/Trainers to assist Activities run smoothly

Throughout the Manual, information is provided about **Handouts and Sheets** that Facilitators/Trainers need to prepare in advance. Some Facilitator/Trainers might want to give

out all the handouts before the workshop starts, so that the participants have the maximum amount of time to read them. Others might want to give them out, one by one, before the relevant Part or Activity

How to use this Manual

This manual is designed to be flexible, so it can be used in different ways. The Parts can be used all together and in order, for example during a five-day training workshop. They can also be used individually or a few at a time. For example, one Part could be used in one-off training activity to meet organizations' specific needs, or several different Parts could be used in sequence of training activities over weeks or months.

To help the Facilitators/Trainers plan training activities, each Part includes an estimate of how much time will be needed to complete it.

Helpful hint!

This manual uses the general term 'workshop' to describe a training activity that could be anything from one –hour session to a five-day course

Materials needed

All of the Activities in this Manual can be carried out using a few simple resources. These include:

Flipcharts or large sheets of blank paper

Pieces of VIPP¹ card, preferably of different colours

Marker pens, preferably of different colours

Sticky tape, blu-tack or Stiki-stuf

¹ Visual Aid In Participatory Planning.

Facilitation/Training methodology

As noted, Facilitators/Trainers using this Manual are expected to have basic skills in participatory training. This includes the ability to facilitate large and small group work, summarize key points and involve all participants. It also includes the ability to use participatory activities, such as role-plays, case studying, buzz groups, and to keep learning interesting and enjoyable.

This Manual instructs Facilitators/Trainers to a step by step on how to carry out its Activities. Facilitators should also refer themselves to principles and approaches of adult education which call for making use of participants' experiences and insights.

Such principles will remind them of good practice ways to plan, begin and facilitate a participatory workshop. For example, gender budgeting content is very technical and yet it can be made very participatory and engaging process through animation and skills and techniques.

Helpful hint!

Facilitators/Trainers should also involve their own creativity and common sense in using this manual. For example, if one of the case studies does not suit your local context or culture, then please develop one that does. Also, if your participants seem tired and bored in a session, then use an "energizer" to liven them up!

Evaluation

Facilitators/Trainers are reminded that at the end of any training session, participants will need to be facilitated to fill out an evaluation form, targeting for assessing both the process and content of the training

Part 1: Introductory and Discussion on Key gender concepts as they relate to participatory planning and budgeting at local levels

Aims:

To enable participants to:

Enable participants to know each other and interact

Develop an understanding of gender as a concept for participatory planning and budgeting

Enhance own conceptual clarity on how to use gender concepts as a tool for promotion of personal and institutional transformation

Learn how to apply key gender concepts to their day to day work, particularly in relation to local planning and budgeting

Contents:

This Part consists of:

Activity 1: Introductory session aimed at enabling participants to get to know each other and interact

Activity 2: Enabling participants to relate their experiences to gender and participatory budgeting

Activity 2: Making a brief presentation on rationale for enhanced conceptual clarity on gender concepts for participatory planning and budgeting

Activity 3: Discussions on key gender concepts as they relate to participatory planning and budgeting

Activity 4: Summing up on key emerging issues

Time:

This Part requires approximately: 4 hrs

What to do in advance:

Before the workshop, ask the participants to collect examples of what people say about gender and budgeting (newspaper articles, videos of films or in notes -to be used in Activity 1).

Prepare Handout 1: Key concepts of gender as they relate to planning and budgeting (3-5 pages), which can be adopted from similar trainings. Make a copy for each participant to read before the activity (to be used in Activity 1)

Write the titles of key gender concepts (see prepared handout) on VIPP cards and put them in a container, such as plastic bag or a small box (to be used in Activity 2).

Write examples of planning and budgeting issues relating to key gender concepts for generating discussions (e.g. how can LGAs' planning and budgeting processes relates to issues of **workload/care burden** for women in communities (to be used in Activity 2).

Reference materials:

TGNP's (2005), Mainstreaming Gender in Local Government Budgeting, Dar es Salaam, Tanzania

FOWODEs' (2004?), Gender Budgeting in District level budgeting, Kampala, Uganda

Documentation on Gender Budgeting in Guateng District in South Africa

Activity 1: Introduction Session

Aim:

To enable the participants to interact and build consensus on training objectives and expectations

Instructions

Explain the aims of the Part.

Explain the aim of the Activity

Divide the participants into groups of two for a buzz discussion

Explain the exercise of participants introducing each other and presenting their expectations from the workshop

Explain workshop objectives and relate them to participants expectations

Facilitate participants to work on an exercise: NEGOTIATING A HOUSEHOLD BUDGET, while guided by prepared questions (see Facilitators/Trainers' notes)

Facilitate a plenary discussion to receive participants report back from the exercise

Summarize the key points arising from the discussions. Emphasize the following:

- All people are involved in planning and budgeting at the household levels and beyond.
- Often, this process not done in a participatory and gender sensitive way
- Often, such approaches lead to marginalization of planning and budgeting needs of some groups (household, community and other levels)

Facilitators'/Trainers' notes: Instructions for the Exercise on Negotiating A Household Budget

- Divide participants into two groups: one representing a poor rural household and the other one an urban middle class household, each faced with a specific set of issues.
- Assign a role to each member of the group.
 - The task for each group is to develop a budget by identifying specific budget items and amounts that will be spent for each of them. The decisions are made based on negotiations amongst the members of each household.
 - At the end of the allocated time, invite participants to report back.

- After they present their budget, the Facilitator/Trainer should pose the following questions:

- How were the decisions made and by whom?
- Which budget items were prioritized and which were left out?
- Were the decisions made gender responsive?
- Were the decisions made gender inclusive?
- Were the decisions made gender sensitive?

Activity 2: Discussion on key gender concepts as they relate to participatory planning and budgeting

Aim:

To enable the participants to develop an understanding about the key concepts involved in gender analysis, especially in relation to participatory planning and budgeting at local levels.

Instructions:

1. Explain the aim of the Activity
2. Check that participants have read Handout on Key Concepts Related to Participatory Planning and Budgeting at local levels
3. Make brief presentation aimed at making a rationale on why a discussion on gender concepts in relation to participatory planning and budgeting at local levels (See Facilitators'/Trainers' notes)
4. Ask participants to divide themselves into buzz groups and hand each group one VIPP card containing a gender concept for their discussions
5. Facilitate a discussion about participants' understanding of the concepts, using the context of participatory planning and budgeting at the local levels
6. Summarize the key points arising from the Activity

Helpful hint!

Rather than making one long presentation about gender concepts, stop occasionally and use buzz groups. For instance, ask each participant to turn to the person next to him or her and spend 5-10 minutes discussing and bringing up the key elements of the concept that has been described

Helpful hint!

The atmosphere for this Activity needs to be fun and not like a school exam! It aims to encourage participants to share and develop their understanding about gender concepts, rather than to develop word-perfect definitions of them

Facilitator's/Trainers' notes

Rationale for discussion on gender concepts

Understanding concepts about gender can assist women and men engage with these issues and take action

Internalizing gender concepts helps people understand the underlying gender issues of different contexts (e.g. in participatory planning and budgeting at local levels)

Internalizing gender concepts also helps people to understand social inequality and the differences between people, not just in relation to sex, but also ethnicity, wealth, age, disability, etc.

De-mystifying gender concepts enables people working in development to make informed decisions and to develop appropriate policies and programs, including those that relate to planning and budgeting.

Handout 1: Key Gender concepts

Sex: The biological make-up of men and women, boys and girls – the physical attributes with which we are born.

Gender: Culturally and socially constructed roles, responsibilities, privileges, relations and expectations of women, men, boys and girls. Gender is **not** another word for women. Gender is also **not** another word for sexual difference.

Gender roles: The different tasks and responsibilities and expectations that society defines and allocates to men, women, boys and girls. These are not necessarily determined by biological make-up and therefore can change with time and in different situations.

Gender bias: An approach that impacts more positively on male than female, or on female than male.

Gender equitable: An approach that results in just/fair treatment of women and men, and recognition and appreciation of both women's and men's potential.

Gender blind: An approach that does not recognise that there may be differences in situation, needs, feelings, interests etc, of women, men, girls and boys.

Gender neutral: An approach to planning that treats women, men, girls and boys as if they were part of one homogeneous group. (Experience has shown that gender neutral planning generally favours the needs of the dominant group.)

Gender analysis: The critical examination of issues as they affect women and men, girls and boys. Gender analysis is **not** a way of de-prioritising men. A gender analysis may imply giving priority to women's needs and interests in the same way that class analysis may require prioritising the needs and interests of the landless and dispossessed. But gender differs from class in that women and men often live in intimate relationships with each other in a way that members of different classes do not. Prioritising women's needs and interests without anticipating men's responses assumes a separatist goal, which will not ultimately result in a gender-equitable society.

Practical gender needs: Needs which are related to satisfying basic and material needs of women and men, girls and boys for their day-to-day survival, and which do not change gender patterns.

Strategic gender needs: Needs that are related to changing the situation of marginalised people, especially women. Strategic needs may include such issues as legal rights, equal wages, and women's control over resources.

Gender gap: Unfair differences in the situation or access to services of men and women. These may result from customary practices, religious biases, social assumption, myths or taboos, among others.

Gender discrimination: Where one gender is favoured and the other become disadvantaged. Discrimination can occur both deliberately and unconsciously (implicitly). It can occur unconsciously when those responsible are not conscious of gender issues.

Gender oppression: Where one gender dominates the other unjustly or even cruelly, whether this happens deliberately or not.

Gender stereotyping: The assignment of roles, tasks and responsibilities to a particular gender on the basis of preconceived prejudices.

Part 2: Introduction to gender budgeting concepts, principles and purposes

Aim:

To enable the participants to:

Understand the concept and processes of gender budgeting

Understanding the key principles and purpose of gender budgeting

Apply gender budgeting tools and assess their appropriateness at local levels (i.e. LGAs level)

Contents:

This Part contains:

Activity 3: Defining gender budgeting or gender responsive budgeting, i.e. what gender budgeting is and what it is not (See Facilitator's/Trainers' notes)

Activity 4: Explaining key principles and processes for inclusive and gender sensitive budget

Activity 5: Facilitating group discussions on gender budgeting, “What is gender budgeting?”

Activity 6 : Facilitating plenary discussions

Activity 7: Summing up, Clarifications and Conclusions

Time:

This Part requires approximately 4- 5 hours.

What to do in advance:

Read about gender budgeting and its key principles from available sources (See reference materials)

Prepare (power point) presentation on gender budgeting as a concept, principles and process with key messages(To be used in Activity3 &4)

Prepare Handout On “What is Gender sensitive budgets?”

Prepare Flipchart with the objectives of the session and hang on wall throughout the session for reference.

Reference Materials

Activity 3: Defining gender budgeting- what it is and what not

Aim:

To enable participants to building an understanding on the concept of gender budgeting (what it is and what it is not)

Instructions:

1. Explain the aim of the Activity
2. Ask participants if any of them have heard of the concept: gender budgeting, gender-responsive budgeting or gender sensitive budgeting. Ask them to share their experiences on how they understand the concept.
3. Make a brief presentation on what gender budgeting is and what it is not. Explain that the terms gender budgets, gender-responsive budgets, gender-sensitive budgets or women's budgets are often used inter-changeably. However, Gender Budgeting is:

A process or methodology for enhancing development of gender-responsive budgets at national or local levels

Refers to the process of conceiving, planning, approving, executing, monitoring, analysing and auditing budgets in a gender-sensitive way.

Involves analysis of the impact of actual expenditure and revenue (usually of the national or local government) on women and girls as compared to men and boys.

Assists central or local governments to decide how policies need to be made, adjusted and reprioritised from a pro-people and gender-sensitive way.

Is a tool for effective policy implementation where one can check if the allocations are in line with policy commitments and are having the desired impacts.

4. Explain to participants that Gender Budgets not:

Separate budgets for men and women.

About dividing the budget 50% for women and 50% for men.

Always implying an increase in the allocations for women – it is about prioritising as well.

Applicable only to government budgets. Gender budgeting approaches can be applied to budgets of public and private sector units, institutions, civil society organisations as well as non-governmental organisations can be made gender responsive as well.

Gender Budgeting looks at revenue as well as expenditure
(See Facilitators/ Trainers’ notes for more details)

5. Ask participants if there are any issues for clarification, if so, clarify them
6. Ask participants to form small groups to work in an exercise on “Budgeting for LGAs”(See Guiding questions for the group work)
7. In the Plenary, ask participants to present and discuss on the key issues from their group work. Facilitate this session through asking questions as well as clarifying.
8. In a way of summing up, remind participants on key messages of the exercise on gender-budgeting or gender-responsive budgeting. Explain that:

Gender-responsive budgeting, or Gender budgeting is a methodology to key integrate gender sensitive approaches to (national) local level plan for public expenditure.

- Gender responsive budgets are not separate budgets for women or men.
- A gender responsive budget ensures that the needs and interests of individuals from different social groups become central a
- Gender responsive budgeting is an effective tool for gender mainstreaming approaches in planning, budgeting and in monitoring expenditure outcomes at local levels.

Rhonda Sharp’s categorization of expenditure in Gender Busgeting

Expenditure categorized according to whether they are:

- (1) women specific expenditures - targeted to women and girls in the community, or
- (2) ‘equal employment opportunity’ expenditures by government on their employees which are designed to change the gender and skills profile of the public sector workforce, or
- (3) general or mainstream budget expenditure that make goods and services available to the community (‘outputs’) and need to be assessed for their gender impact (‘outcomes’).

Facilitators/Trainers’ Notes

Develop key Guiding questions or Checklist for Group Work

Hand out 2: What is Gender Budgeting?

Introduction

National as well as LGAs need to think about making policies and budget allocations more participatory and gender-sensitive. For example, governments at local level need to ensure that policies and programmes are available and adequately financed to address the different biological needs of women and men, including childbearing for women. Furthermore, local governments need to understand the type of roles, responsibilities, and relationships that women have in relation to men, similarly girls and boys, and design, fund and implement policies and programmes to move towards promoting equality and empowerment of women in communities.

What are gender-responsive budgets and gender budgets?

A gender-responsive budget is a budget that acknowledges the gender patterns in society or communities and allocates money to implement policies and programmes that will change these patterns in a way that moves towards a more gender equal society. Gender budget initiatives are exercises that aim to move the national or local level governments in the direction of a gender-responsive budget.

Gender budget initiatives are known by a range of different names. They have, for example, also been referred to as ‘women’s budgets’, ‘gender-sensitive budgets’, and ‘gender budget initiatives’. This Manual uses the term Gender Budgeting (GB) to refer to all these initiatives.

Why do Gender Budgeting?

The budget is the most important policy instrument of government for directing public expenditure. As such, the government budget is a powerful tool in transforming our communities, especially at the local levels.

Why is Gender Budgeting necessary?

In many of our countries or communities, women and girls comprise a large part of the valuable human resources for development in all fields. They are also individuals who in their own right are mandated through Constitutions and other legal frameworks for enhanced equality and empowerment.

However, there are a number of gender-specific barriers which prevent women and girls from gaining access to their rightful share in the flow of public goods and services. Unless these barriers are addressed in the planning and development process, the fruits of economic growth are likely to completely bypass a significant section of the country’s population. This, in turn, does not augur well for the future growth of the economy.

Gender Budgeting is based on the modern idea that budgeting is not simply an accounting or bookkeeping exercise. Instead, budgeting is a key part of the planning and implementation process. Thus budgets should follow policies rather than policies being determined by budgets. And among the policies that budgets should follow, are government’s commitment to promoting gender equality.

Gender Budgeting serves varied purposes. These include, among others:

- identifying the felt needs of women and reprioritizing and/or increasing expenditure to meet these needs;
- supporting gender mainstreaming in macroeconomics;
- strengthening civil society participation in economic policymaking;
- enhancing the linkages between economic and social policy outcomes;
- tracking public expenditure against gender and development policy commitments; and
- contributing to the attainment of the Millennium Development Goals (MDGs).

In summary, gender budgeting can help to improve economic governance and financial management at local government level. It can provide feedback to government on whether it is meeting the needs of different groups of women and men, girls and boys. These different groups might be rich and poor women and men, those from different castes and tribes, those from rural and urban areas, young vs old, and so on.

Gender Budgeting can assist in reducing gender discrimination at different levels because:

- Most policy commitments can only be achieved if sufficient funds are allocated for their implementation.
- Women's and men's needs, concerns and priorities often differ due to their different roles in society.
- The way a government raises and spends money can have a negative impact on women and poor men.

Gender Budgeting can assist in ensuring efficiency, effectiveness, accountability, gender equality and enhance participatory approaches through:

- Monitoring the achievement of policy goals, for example to monitor the achievement of the Millennium Development Goals, the country's Plan goals and other policy goals in a gender-aware manner.
- Achieving gender equity/equality through recognition of different needs, preferences and interests, which affect the way women and men benefit from policies and budgetary allocations.
- Advancing the realization of women's rights through measuring the gaps between policy commitments in respect to human and women's rights instruments (including the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW)), the adequacy of resource allocations, and the outcomes of both.
- Alleviating poverty more effectively through acknowledging that women and men experience poverty differently, and that they face different constraints to overcoming poverty. For example women are more affected by time poverty than men. If women's needs are not taken into account, poverty reduction policies risk failure.

- Enhancing economic efficiency through investing in women's empowerment for higher economic growth rates. Women's productivity increases disproportionately if their access to information, credit, extension services, inputs, and markets is enhanced and their time burden is reduced through, for example, investment in labour-saving infrastructure.
- Achieving good governance. The process of improving the delivery of goods and services to women, men, girls and boys in a fair, just, and responsible way has to be considered as an integral part of the definition of good governance. Good governance requires a participatory approach, so that the different perspectives of different groups of citizens, including women, are represented.
- Enhancing accountability and transparency as GB is a powerful tool for highlighting gaps between international commitments (Beijing, CEDAW and national policy documents) and the amount of public spending earmarked for the achievement of gender-specific benchmarks and targets.
- GB necessitates the availability of sex-disaggregated and other gender-relevant data and accessibility of programmatic information. By tracking how allocated money is spent, GB increases both accountability and transparency.

Activity 4: Explaining on key principles for inclusive and gender sensitive budget

To enable the participants to understand the principles and processes for gender budgeting at local levels

Instructions:

1. Explain the aim of the Activity
2. Check that the participants have read the provided Handouts e.g. What is (and what it is not) on gender budgeting
3. Make a brief presentation on the key principles and steps on gender budgeting at local level (See Facilitators Notes)
4. Facilitate a discussion about the principles and steps of gender budgeting. Encourage participants to ask for clarifications and to share their own experiences about the subject.
5. Summarize the key points arising from the Activity

Trainers/Facilitators Notes:

Explain that:

- *Gender budgeting recognises that there is strong link between policies, plans and budgets. Thus LGAs policies and plans need to be gender sensitive for enhanced gender budgeting impacts*
 - Gender Budgeting looks at revenue as well as expenditure. Gender Budgeting often focuses on budgets for implementing particular programmes, projects and schemes. But it is also important to look at the revenue side of government budgets.
- Gender budgeting recognises that both men and women have significant contributions to the economy/revenue of the nation/LGAs
- Gender budgeting recognises that often men and women have common needs (e.g. health needs). However, there are times when women and men have different needs (e.g. Reproductive Health needs for pregnant and other women) and LGAs policies, plans and budget should take this into consideration
- Gender budgeting calls for effective monitoring of LGAs budgeting outcomes for ensuring the targeted groups (e.g. poor women and men in communities) are participating and benefiting

- *Gender Budgeting does not have to be done for the whole budget. It can be done for:*
 - The whole budget, or
 - Expenditure of selected departments or programmes and their impact, or
 - Design and gender sensitivity of new programmes and projects, or
 - Selected forms of revenue and changes in tax system, or
 - New legislation

- *Different players / stakeholders can be involved in Gender Budgeting initiatives. They have different roles and carry out different activities. Some of them are:*
 - The Ministry of Women and Child Development
 - The Ministry of Finance (at the Centre)
 - The Planning Department or Planning Commission (at the Centre and in the LGAs)
 - Sectoral ministries – each and every department and ministry can do Gender Budgeting (at the Centre and at the local levels)
 - Researchers and economists
 - Statisticians
 - Civil society organizations especially women’s groups
 - Parliamentarians, Local Councillors other representatives of the people at LGAs and communities
 - Media
 - Development partners / donors
 - The women and men for whom the specific policy, programme or budget is intended

Activity 5: Explaining on key processes and steps for gender budgeting within LGAs context

Aim:

To enable the participants to understand the key processes and steps for gender budgeting as key tool for enhancing participatory and gender sensitive planning and budgeting at local levels

Instructions:

Explain the aim of the activity

Introduce the session by pointing out that gender budgeting can be undertaken at various stages of the budget preparation: when the budget is being prepared and tabled, during implementation or during post-implementation.

Make a power point presentation explaining on the five-step approach to gender budgeting. As part of this, explain how performance based budgeting, is a budgeting approach with great potential for gender budgeting outcomes at local levels. (See Facilitators Notes).

Facilitate a Q &A session where participants raised questions are responded and clarified

Distribute a pre-prepared Case Study on “Gender analysis of sector budgets in Local Authority X” . .

Ask participants to form 3 groups to work on the Case Study, based on three local level sectors e.g. Agriculture, Water, Education, etc.

Ask them to:

- Identify key gender issues in their selected sector (e.g. in Agriculture)
- Discuss the main causes of the identified gender gaps in the sector
- Review/assess if there are any programmes in the Local Council level which aims at reducing or eliminating the gaps?
- Review budget allocations to the LGAs level interventions aimed at reducing/eliminating the identified gender gaps. How are these allocations comparing to the overall budget of the Local Authority
- Ask them to share on what they see as key issues in their discussions in relation to gender budgeting processes and outcomes?
- Facilitate a Plenary Session for Group reporting and as a way of summing up, explain to participants that: There are various points of entries for undertaking gender budgeting using local

level planning and budgeting processes. However, possibilities increase with adoption of five-step approach to gender budgeting.

Trainers/Facilitators' Notes

Explain that there are a number of entry points or windows that could be used to undertake gender budgeting approaches at LGAs' level. Though such entries will depend much on the context of the LGA, they all relate to one or more of the five steps that underlie Gender budgeting. These steps are as follows:

Step 1: An analysis of the situation for women and men and girls and boys (and the different sub-groups) in a given sector/LGA.

Step 2: An assessment of the extent to which the sector's policy addresses the gender issues and gaps described in the first step.

Step 3: An assessment of the adequacy of budget allocations to implement the gender sensitive policies and programmes identified in step 2 above.

Step 4: Monitoring whether the money was spent as planned, what was delivered and to whom. This involves checking both financial performance and the physical deliverables.

Step 5: An assessment of the impact of the policy / programme / scheme and the extent to which the situation described in step 1 has been changed, in the direction of greater gender equality

Helpful Hint!

Rather than making one long presentation on the key steps for gender budgeting, stop occasionally (e.g. after presentation of each step) and use buzz groups. For instance, ask each participant to turn to the person next to him or her and spend 2-3 minutes discussing on key emerging issues from the particular step

Handout on Key Stages of Gender Budgeting

Several opportunities avail themselves for gender budgeting during the annual planning and budgeting cycle: when the budget is prepared and tabled, during implementation and post-implementation. Examples of possible activities at the different stages can be as follows:

At the budget preparation stage:

- a. Ensure financial allocations for enabling the implementation of programmes, schemes and activities which will have impact to poor women and men within the LGA
- b. Assess likely impact of new revenue-raising methods on different social groups
- c. Compare budget estimates for the current year and actual expenditure of the previous year and ensure corrective steps are taken to ensure proper and full utilisation of the budgets of current year

When the budget is tabled:

- a. Analyse sector-wise or department-wise trends and shares of allocations and expenditure as an indicator of LGAs' priorities.
- b. Analyse the revenue side – what are the sources of revenue, subsidies etc and how will this affect different social groups

Based on these steps, the following entry points can be used:

1. Participatory planning and budgeting

- Involvement of women in decision making processes from the lowest unit of governance (communities/villages or cells).
- Ensure women's needs and concerns have been taken into account.
- Women targeted through capacity building so as to actively to actively take part as equal partners in decision making and implementation (not only as beneficiaries).

2. Gender appraisal for all new programmes and schemes

All new programmes at the LGAs level should be passed through a gender lens. This will ensure that gender sensitivity and women's participation is built into new planning and budgeting frameworks.

3. Guidelines for gender-sensitive review of public expenditure and policy

Development of relevant Guidelines or Checklists that provides local level planners and budget officers with a step-by step approach to the "hows" of preparing a gender budget so as to ensure that programmes are made beneficiary-oriented and are consciously targeting women.

4. Gender-based profile of public expenditure

Preparation of the profile facilitates review of programmes and other public expenditure from a gender perspective and identifies gender component by way of expenditure and physical targets. The trend of the gender component is indicative of extent to which budgeting is gender responsive.

5. Revenue incidence analysis

This tool shows the proportion of income paid in taxes and user charges by different categories of individuals.

6. Data needs for Gender Budgeting

Good Gender Budgeting relies heavily on data, so that policies, programmes and budgets can be evidence-based rather than based on myths or assumptions. Data are needed at different stages of the budgeting process. Initially, data are needed to describe the situation of women and men, girls and boys. Subsequently, data are needed that reflect delivery of the programmes and projects i.e. how many women and men, girls and boys

7. Preparations of Gender Budgeting should, however, not be confined to the 'social' or 'soft' areas such as education, health and welfare. Gender Budgeting is a tool for gender mainstreaming in the developmental process as a whole. As such, it needs also to be applied in areas such as agriculture, power, defence, commerce, and information technology where the gender implications may not be immediately apparent.

Part 4: Understanding gender budgeting analysis tools for application at LGAs level

Aim:

To enable participants to:

To build their understanding of selected Gender budgeting tools for their application during budgeting preparations, monitoring and analysis.

Develop awareness on the opportunities and challenges of gender budgeting tools application for enhanced gender sensitivity inclusiveness.

Practice the application of learned tools (Group working)

Contents:

This Part contains:

Activity 6: Familiarization of participants on the different tools for gender budgeting work

Activity 7: Application of gender budgeting tools (selected examples)

Activity 8: Summarizing key issues

Time:

This Part requires approximately: 2-3 hrs.

What to do in advance:

- 0 Prepare power presentation on Tools for gender budgeting application
- 0 Prepare for different kinds of energizers to activate the participants in session. This can be very long and tedious session, if not well managed

Reference Materials:

- 0 “Cutting Edge”, Gender and Budgets, Bridge, 2003.
- 0 Others

Activity 6: Tools for Gender Budgeting Preparations and Analysis

Aim:

To enable participants to build an understanding of what the different Gender Budgeting tools entails and their purposes

Instructions:

Explain the aim of the Activity

Check that the participants have read Handout..3..on Gender Budget Tools

Ask participants if any of them have used any tools for preparing or analyzing budgets (with gender sensitivity) Ask them to share their experiences

Explain to participants that:

- Some Feminist scholars (e.g. Diane Elson) have developed different tools for gender budgeting preparations and analysis
- These tools aim to equip planners and budgeting practitioners with common understanding and language for preparing and analyzing gender budgeting work
- These tools vary in that they have different priorities in terms of application and different sets of advantages and disadvantages
- The tools can be divided into two broad categories, i.e. those that focus on collection of information for assisting the preparations of gender budgeting and those that facilitate the analysis of budgets from a gender perspective

Present an overview of selected Gender Budgeting Tools (See Facilitators Notes and Handout on this subject) and sum up key issues

Activity 7: Applying Gender Budgeting Tools within an LGA context

Aim:

To enable participants to develop skills for applying Gender Budgeting tools in different contexts at the local level

Instructions:

- Ask participants to form small groups and to select and/or develop tools they can use to identify and analyze pro-poor and gender issues for planning and budgeting
- Allow the Groups approximately one hour (more if necessary) for this task
- Lead a plenary discussion and ask participants to share the tools they have selected and how they plan to use them in gender budgeting preparations and analysis in LGAs programmes and projects
- Sum up the session

Trainers/Facilitators' Notes

An example of a typical Gender Budgeting Tool and its application: Tax Incidences Analysis.

- Emphasize that this tool can be applied in the context of tax/revenue projections/generation:
- This tool assists in analyzing or collecting information on the impact of revenue collection between men and women
- This tool analyses the impact of both direct and indirect taxes on men and women
- Data collected from this tool important for enabling an understanding that poor people, especially women may be affected more by tax measures such as VAT because they face the market more often
- Data can also be important pointer for LGAs to adopt more progressive tax than retrogressive

Activity 8: Summarizing the key points arising from the Activity

Key Tools for Gender Budgeting include:

- Gender-aware policy appraisal
 - Beneficiary Assessment
 - Sex-disaggregated Public Expenditure Incidence Analysis
 - Analysis of Impact of the Budget on Time use
 - Gender-Aware Medium-Term Economic Policy Framework
 - Tax Incidences Analysis
- 0 These tools focus on analysis rather than on the development of budgets.
- Insist on the strengths and weaknesses of the different tools and provide concrete examples or lessons learnt from using them.

Handout on Tools for Gender Budgeting Application

I. Gender-aware policy appraisal

This is an analytical approach that involves scrutinising the policies of different portfolios and programmes by paying attention to the implicit and explicit gender issues involved. It questions the assumptions that policies are “gender neutral” in their effects and asks instead: “In what ways are the policies and their associated resource allocations likely to reduce or increase gender inequalities?” It aims to evaluate policies and their budget appropriations to identify their likely impact on men and women.

For example, a gender-aware policy appraisal could be done for the Education for All Policy of the Government and the increase or decrease in the gender gap in education could be studied.

2. Sex-disaggregated beneficiary assessment of public service delivery and budget priorities

This tool aims to collect and analyse opinions of women and men on the extent to which government policies, programmes and services reflect their priorities and meet their needs. Possible instruments to ascertain this are opinion polls, attitude surveys, participatory rapid appraisal, focus group discussions, conversational interviewing and preference ranking and scoring.

For example, the perceptions of women and men regarding the quality of services being provided to them by the sub-centres or primary health centres in a block/district could be ascertained using this tool.

The limitations of this tool are that it captures only the perception of the beneficiary and not the non-user or the service provider; it is time consuming; and it usually addresses only one service at a time.

3. Sex-disaggregated public expenditure incidence analysis

The objective of this tool is to analyze the extent to which men and women benefit from expenditure on publicly provided services. Statistical analysis is done to determine the

distribution of expenditure between men, women, girls and boys. This analysis can be done for any sector or programme.

The approach requires calculating the unit cost of providing a service (e.g. the cost of running a primary school for one year), calculating the number of girls and boys who benefited and working out the benefit incidence by multiplying the unit cost by the number of girls and again by the number of boys.

The limitation of this tool is that it assumes that the cost of a service for male and female, rich and poor, rural and urban is the same. It can also only be done for services targeting individuals.

4. Sex-disaggregated public revenue incidence analysis

This analysis examines both direct and indirect forms of taxation in order to calculate how much taxation is paid by different categories of individuals or households and the impact on each. This tool aims to answer questions such as what kinds of tax and user fee reforms are more beneficial for poor women and men, which sources of revenues have a progressive and which a regressive nature, and whether the tax system provides labour market incentives for women.

5. Sex-disaggregated analysis of the budget on time use

This tool aims to show the link between government budgets (in a particular sector e.g. water supply to villages) and the way female and male members spend their time in relation to the presence or absence of that service (e.g. collection of water for the household). This helps to compare the imputed value of unpaid work with budget amounts. For example, it allows comparison of the cost of providing water supply to a village / area, according to the budget and the imputed cost of fetching water. This tool also helps to ensure that the time spent on unpaid work by women is accounted for in policy analysis.

6. Gender-aware medium-term economic policy framework

This tool focuses on how to mainstream gender issues into macroeconomic models. This requires disaggregating appropriate variables by gender; introducing new variables with a gender perspective; incorporating unpaid care work; and changing underlying assumptions about the social and institutional set-up for economic planning.

6. Gender-aware budget statement

This tool can be used to disaggregate projected expenditure into gender-relevant categories. This involves stating the expected gender implications of the total national budget (public expenditure and taxation) and/or the gender implications of expenditure by sectoral ministries. The statement can be constructed on the basis of any of the above tools. It can also be constructed according to pre-set categories.

Part 5: Advocacy and influencing for adoption of participatory and gender sensitive planning and budgeting at the local levels

Aims:

To enable the participants to:

- Understand the rationale and key steps involved in advocacy and influencing for adoption of gender budgeting approaches at LGAs level
- Identify opportunities for advocacy work in promoting gender budgeting at local levels

Contents:

This Part contains:

- Activity 9: Understanding key concepts and rationale for advocacy in promotion for gender budgeting
- Activity 10: Key steps in advocacy and influencing for change
- Activity 11: Identifying point of entries/opportunities for citizenry engagement in participatory and gender sensitive budget

Time:

This part requires approximately 3-4 hours

What to do in advance:

- Prepare a Handout on Advocacy Work in Gender budgeting (To be used in Activity 9)
- Develop the Case Study on Influencing for Participatory and gender sensitive budgets at local levels (To be used in Activity 10)
- Draw a list of examples on NGOs lobbying efforts for gender budgeting at local levels

Reference Materials

Activity 9: Why the concepts of advocacy and lobbying for gender budgeting at local level?

Aim:

To enable participants to understand the rationale for advocacy and influencing gender budgeting work at LGAs levels.

Instructions:

- Explain the aims of the Activity
- Introduce the session by informing participants that this session is developed with the realization that budgets are made within the mainstream processes of the LGAs. It also recognizes the fact that theoretically citizens, both men and women in communities can have the opportunity to actively engage in LGAs planning and budgeting processes, if they develop relevant knowledge base and skills to do so.
- Explain that conceptually, advocacy and influencing goes hand in hand with the citizenry having gender sensitive knowledge and skills as well.
- Make a brief presentation (VIPP) on why it is important to link advocacy work of the citizenry and gender budgeting at local levels
- Make a Power point presentation about the key elements of advocacy and influencing (lobbying). The elements covers:
 - Identifying key issues for influencing (increase of budget allocations to some social groups?, issues of accountability?, participatory approaches?)
 - Developing advocacy goals
 - Identifying collaborators/allies and ‘gatekeepers’ for advocacy initiatives
 - Developing and implementing key strategies such as engaging LGAs key actors in planning and budgeting for their enhanced participation
 - Developing effective monitoring of budgeting outcomes at different levels

Facilitate a discussion about advocacy in gender budgeting. Encourage participants to ask for clarifications and to share their own experience in advocacy

Summarize the key points arising from the Activity

Trainers/Facilitators Notes

The Facilitator to emphasize that:

- Transformative changes in planning and budgeting (gender budgeting) at local levels calls for concerted efforts from both men and women demanding them
- For example, adoption of gender budgeting approaches within LGAs call for local leadership at this level to provide political will. This may sometimes not happen until CSOs, women organizations and the broader citizenry influence and voice their concerns!
- Advocacy is central to encouraging policy makers/local leadership to be both more gender sensitive and more focused on needs of poor men and women.

Activity 10: Key steps in advocacy and influencing for change

Aim:

- Explain the aim of the Activity
- Facilitate a discussion based on the question:
 - What are the key steps for gender budgeting advocacy? Encourage participants to use local level experiencesMention some key steps as being: preparations, planning, conducting stakeholders' analysis, researching/analysis, developing strategies and activities, engaging, re-strategizing, monitoring and follow ups

If possible, show a Video that shows some local level actors organizing at the local levels to influence budgeting for participatory and gender sensitive approaches

Summarize the key points that have arisen from the Activity. Highlight the following facts:

- Society is gendered and so are the institutions that make policies, plans and budgeting
- The participation of poor women and men in LGAs' policy making, planning and budgeting is vital for ensuring that institutions are more pro-people, gender sensitive, effective and sustainable
- It is particularly important to identify the links between poor women and men's poverty and LGAs political and economic processes
- Planning and budgeting programmes at LGAs level need to link to key national and international commitments on gender and participatory development
- Advocacy and influencing is central to encouraging policy-makers to be both pro-people and gender sensitive.

Trainers/Facilitators Notes

Prepare power-point presentation that show the key steps for gender budgeting advocacy

Prepare relevant Video that shows how local communities are organized or advocating for 'pushing' transformative changes in a given LGA.

Activity 11: Identifying point of entries/opportunities for engagement

Aim:

To enable the participants to explore different avenues for gender budgeting advocacy at LGAs level

Instructions:

Explain the aim of the Activity

Facilitate a discussion on what participants see as opportunities or avenues for their engagement in gender budgeting advocacy

Handout a brief Role-play on “How to influence participatory and gender sensitive budgeting at local levels” for participants discussions in groups

Summarize the key points arising from the Activity. Highlight that:

Advocacy work for enhanced participation and gender sensitive budget at local levels is key

Different actors from the CSOs need to play active roles re engaging the local leadership

Different CSOs actors need to have relevant knowledge and skills to engage effectively

Trainers/Facilitators Notes:

Divide the participants into groups for taking different tasks to be performed as part of the Role-play, i.e. Councilors, Women organizations and Representatives of Teachers Associations. (See details in the annexed Guide lines for the Role Play)

Allow each group to discuss how they are going to approach their task and after ten minutes, the Facilitator to alert them that the Role-Play should start.

Those acting as the Councilors should call the meeting to order so that the other two groups can present their case for increased budgets to their respective areas of concerns.

Facilitate discussions on the key approaches adopted for influencing the Councilors decisions, which issues were raised, how, were the advocacy groups successful in their set goals, and what are the key lessons?

Handout on the Guidelines for Group Work: Role Play on How to influence for participatory and gender budgeting adoption at local levels

Participants to be divided into three groups to act as:

- Councillorship
- Women's Organizations working on girls' education rights
- Representatives of Teachers and Parents Association

Each Group to prepare itself re the roles to be played as guided by provided instructions (in an envelope). See details below:

The Councilors

The Councilors to argue that the budget is limited and can do very little to accommodate groups concerns on increasing more budget allocations towards girls education!

Women's' organizations working on Girls rights in education

Demanding for increased budget allocations to girls education, with a focus on interventions that shall reduce their drop-outs (e.g. Boarding schools and Hostels)...Their arguments should show how this increase of budget can also work towards pro-poor impacts!

Representatives of Teachers and Parents Association

Argue that this problem is real especially at higher levels of education (high school) where lack of well resourced Boarding schools affects girls' attendance and thus their performance. Support arguments put forward by the women's organizations by adding details on the impact of inadequate budgets to the education sector!

Part 6: Development of Follow-up Plan of Action

Aim:

To enable participants to develop follow ups plans for enhancing participatory and gender sensitive plans and budgets at local levels

Contents:

This Part contains:

- Activity 12: Development of Action Plans reflecting on key gaps, actions for implementation, who are the key actors, etc
- Activity 13: Summing up

Time:

This activity will require minimum of 3 hours

What to do in advance:

- Prepare a guiding framework for development of Action Plans

Activity 12: Development of Action Plans

Aim:

To enable participants to develop Action plans for follow ups at own levels

Instructions:

- The Facilitator to introduce the session by informing participants that now it was time for them to come up with concrete follow up actions for their follow up.
- The participants to be divided into four groups (if the training has participation of different groups, then the groupings should follow those lines)
- Hand them over the Group work guidelines and allow them between 1 -2 hours of discussions and consensus building on what next after the training. See details under Facilitator Notes
- Facilitate a Plenary session where after each presentation from the groups, participants would raise issues for clarifications aor inputs.
- Sum-up on the agreed upon Action Plans and congratulate the participants for their commitment

Facilitators Notes:

An example of Guideline for Group work on Development of Plans of Actions:

Identified Gaps (institutional, capacity gaps etc)	Key Follow Up Actions	Who is responsible	Time frame	Indicators of success

SESSION 2: Addressing DATA Requirements FOR gender Budget Analysis

Exercise: NEGOTIATING A TIME USE SURVEY

Instructions to trainer: Negotiating a time use survey

Materials needed: Copies of role briefs

Instructions

Give each participant a copy of the role play instructions.

Read out the paragraphs describing the background information.

Assign a participant who is confident and has a sense of humour to be the Minister of Finance.

Assign the other roles at random. Do not let participants choose which role they want to take on. If there are more participants than roles, participants can work in groups representing a particular interest group.

Give participants 10 minutes to decide what their own position is in relation to the time use survey. Then give them 15–20 minutes to “caucus” with other groups about how they can support each other’s positions.

Then hand over the proceedings to the Minister of Finance, who must “chair” the meeting, giving each person at least one chance to speak. Inform the Minister of Finance before the meeting happens how long you have allocated for the process.

At the end of the meeting, ask participants to discuss in plenary:

- How realistic was the role play?
- How could advocates for the time use survey have done better?
- What other lessons can we draw from the role play?