

REPUBLIC OF UGANDA

GENDER BUDGETING GUIDELINES AND ANALYTICAL TOOLS FOR LOWER LOCAL GOVERNMENTS

FIRST EDITION

BY

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LIST OF ABBREVIATIONS AND ACRONYMS

BFP	Budget Framework Paper
CDO	Community Development Officer
CSO	Civil Society Organisation
CEDAW	Convention of the Elimination of All forms of Discrimination Against Women
DAC	Development Alternatives Consult
DDP	District Development Programme
FY	Financial Year
GBI	Gender Budget Initiatives
GDD	Gender Disaggregated Data
GBT	Gender Budgeting Taskforce
HIV/AIDS	Human Immunodeficiency Virus/Acquired Immune Deficiency Syndrome
HLC	Higher Local Government
LC	Local Council
LG	Local Government
LLG	Lower Local Government
MTEF	Medium Term Expenditure Framework
PPA	Programme Priority Areas
PWD	People With Disabilities
SIGs	Special Interest Groups
TPC	Technical Planning Committee

1. INTRODUCTION

1.1 BACKGROUND TO POLICY FRAMEWORK

The Constitution of the Republic of Uganda (1995) provides for a framework that promotes equal consideration/treatment of women and men in government programmes and opportunities. The constitution has various articles that provide a framework for gender equality initiatives. The National Gender Policy 1997, now under review provides for mainstreaming gender in the development process. The overall goal of the policy is “to mainstream gender concerns in the national development process in order to improve the social, legal/civic, political, economic and cultural conditions of the people of Uganda in particular women.”

A number of initiatives aimed at promoting gender equality have been undertaken by Government agencies, civil society organisations (CSOS), non-governmental organisations (NGOs), community based organisations (CBOS), the private sector, academic units and individuals.

Similarly, the Ministry of Local Government has designed guidelines to facilitate planning and the budgeting process at Local Government (LLG) levels including its commitment to gender equality objectives and to gender mainstreaming. However, the challenge is to transform policy objectives into practice. Gender Budgeting has been recognised as one of the approaches that can promote fairness and justice for women and men not only in policies but also in the allocation of resources.

These Gender Budgeting guidelines have been developed to address the current deficiencies in gender budgeting. They aim to provide LLG stakeholders with a systematic way of developing budgets that address the need of females and males equitably. They provide the tools and methodology on how LLG stakeholders can undertake Gender Budgeting.

1.2 ARRANGEMENT OF THE GUIDELINES

The guidelines are arranged along the planning and budgeting processes at the LLG (see the Harmonised participatory planning guide for LLGs and the Harmonised participatory planning guide for Parishes/Wards. The users of the guidelines will be required to undertake the proposed interventions at each of the planning and budgeting stages to ensure that gender is mainstreamed. For each stage, there are key steps for promoting gender budgeting, how these are to be undertaken, centre of responsibility and the performance measures.

1.3 WHO TO USE THE GUIDELINES

- Policy makers at all levels (Councillors at LC I, LC II, LC III and Town Councils)
- Policy implementers (Technical Planning Committees, technocrats at LC II, LC III and Town Councils)
- Development Committee Members i.e. Sub-county and Parish Development Committees, Sub-county and Parish Investment Committees, School Management Committees, Health Management Committees.
- Civil Society Organisations (CSOs/CBOs)
- Community Members
- Planning Facilitators (Community Development Officers (CDOs)/Assistant Community Development Officers (ACDOs))

It is recommended that the above stakeholders need to undertake the following trainings to enable them apply the guidelines;

- Gender budgeting
- Gender awareness training
- Gender mainstreaming

1.4 HOW TO USE THE GUIDELINES

The Guidelines should be used for all the programmes and projects implemented by the districts concurrently with the Participatory Development Planning and Budgeting guidelines at LLGs. These include;

- General Guide to the Local Government Budget Process LLG Councillors, NGOs, CBOs and Civil Society (2003),
- Harmonised Participatory Planning Guide for Parishes and Wards (2003),
- Harmonised Participatory Planning Guide for LLG (2003),

The guidelines are based and informed by the key planning and budget processes as reflected in the planning and budget cycle:

- Needs and problem identification
- Prioritisation of the needs and problems
- Identification and appraisal of investments
- Preparation of the Local Government budget framework paper
- Budget conference
- Identification of project/ investments to be handled by the HLG
- Discussion of draft sectoral plans and budgets by sectoral committees at the Sub-county Level
- Appraising the Sub-county Development Plan (SDP)
- Implementation of the Sub-county Development Plans
- Monitoring and Evaluation of Sub-county Development Plans

Two gender budgeting analytical tools have been adapted and attached to guide the local government stakeholders in gender budgeting. These include the Gender-Disaggregated Beneficiary Assessment (GDBA), which is mainly used during the review of previous year's performance. The Gender-Aware Budget Statement (GABS), on the other hand is purposely for assessing the extent to which the current budget addresses the needs and interests of males and females. The Gender-Aware Budget Statement should be used to guide the implementation of the budget.

1.5 WHY THE GUIDELINES?

The Gender Audit and the Mainstreaming Strategy for the Local Government report (2002) identified the lack of adequate skills to promote gender budgeting among the key actors as one of the constraints on gender mainstreaming for the District Development Programme. This resulted into budgets that are not adequately responding to the needs, constraints and interests of men and women, boys and girls and the disadvantaged groups. Therefore the gender budgeting guidelines have been designed to help the different stakeholders involved in the process of planning and budgeting in recognizing and addressing gender in their plans and budgets.

1.6. AIM AND OBJECTIVES OF THE GUIDELINES

The overall aim of these guidelines is to provide a guiding framework for the LLG stakeholders to undertake gender budgeting during their budgeting process so as to formulate and implement budgets that address the needs, interests of and constraints faced by men and women, boys and girls.

The specific objectives are;

1. To provide a common understanding of gender budgeting among LLG stakeholders,
2. To guide the development and implementation of initiatives/ interventions that promote gender equality,
3. To provide key steps and procedures that can be undertaken at the LLG to institutionalise gender budgeting,
4. To provide some guidelines on how to assess LLGs' Development Plans and Budgets for their impact on the different categories of men and women, boys and girls.
5. To measure the progress made by LLGs in translating their policy commitments on gender equality into concrete actions for the benefit of men and women, boys and girls.

1.7. IMPORTANCE OF GENDER BUDGETING

Gender Budgeting is important and relevant to LLGs in various ways.

- It assists to promote equity, equality, efficiency and transparency in the budget process including the realization of social, economic and cultural rights and good governance.
- Gender budgeting offers a practical way of evaluating LLGs' inaction or action and the progress made towards gender equality by focusing on the weight of government's financial commitment attached programmes and their impact on the lives of women.
- Use the budget as a tool to consciously ensure that LLGs and other government institutions focus on marginalized and disadvantaged groups such as women, youth, people with disabilities (PWDs) and people living with HIV/AIDS.

1.7. Definitions of Key Concepts

- **Gender** refers to the socially and culturally constructed roles, responsibilities, relations and entitlements between men and women.
- **Gender Equity** refers to fairness and justice in the distribution of benefits and responsibilities between men and women, boys and girls. Promoting gender equity in budgets ensures that budget allocation is fair to the needs, roles and responsibilities of men and women, boys and girls.
- **Gender equality** means that there is no discrimination on the grounds of a person's sex in the allocation of resources.
- **Gender Inequality** is results of different forms of discrimination on the grounds of a person's sex in regard to benefits, responsibilities and opportunities. As long as budgets do not take into consideration the differences in the gender roles and responsibilities, gender needs, interests and opportunities, they become tools of perpetuating the gender inequalities.
- **Gender Issue** refers to a situation where there is gender inequality that requires intervention.

- **Gender Gap** is a quantifiable indicator of gender inequality. It reveals the differences between females and males with regard to resources, entitlements and opportunities.
- **Gender Needs** are requirements that arise from people's positioning in society, determined by the socially constructed characteristics.
- **Gender Specific Interventions** refer to programmes or activities undertaken to respond to the identified gender needs or gender gaps.
- **Higher Local Government (HLG)** according to the Local Governments Act (1997) includes the District and City Council Governments.
- **Lower Local Government (LLG)** includes a Municipality, Town, Division and Sub-county Councils.

2. INTRODUCTION TO GENDER BUDGETING

2.1 WHAT IS GENDER BUDGETING

Gender budgeting is a practice/ approach of allocating resources taking into consideration the different needs, interests and constraints of women and men. It also involves disaggregating and analyzing government expenditures and revenues according to their different impacts on different categories of women and men, boys and girls. Gender budgeting involves an analysis and understanding of the situation of different categories of men and women, boys and girls to determine the gender gaps/ inequalities and setting appropriate interventions in Development plans and budgets to address them.

The key guiding questions include;

- i) What is the current situation of men, women, boys and girls in terms of benefits, needs, interests, and constraints?
- ii) Are women and men's needs, interests and constraints equally addressed? Who benefits and how?
- iii) What hinders or constrains women, men, boys or girls from accessing or benefiting from the set interventions?
- iv) What interventions can be undertaken to address the constraints?
- v) Have adequate resources been allocated for the planned interventions to address the gender gaps?
- vi) Do the proposed development plans or any other programmes reduce, leave unchanged or widen the prevailing gender gaps?
- vii) Who bears the actual burden imposed by the local revenues?
- viii) Is the quality of services assessed in ways that take into account the needs and interests of and constraints faced women, men, boys, and girls and disadvantaged groups?

2.2. OVERVIEW TO GENDER BUDGETING ANALYTICAL TOOLS

In order to analyse LLG budgets, the following gender budget analytical tools are recommended;

- Gender-Disaggregated Beneficiary Assessment (GDBA)
- Gender-Aware Budget Statement (GABS)

In section 6, details on the analytical tools are provided including the definitions, steps by step guide on how the tool can be applied, when it can be used and who can use the tool including the performance measures.

3. GUIDELINES FOR GENDER BUDGETING

The Gender Budgeting Guidelines are targeting two main levels;

- a) Level of Sector/department Programming
- b) The level of Planning and Budgeting Process. At the level of the planning and budgeting process, formulation and implementation of a gender sensitive budget targets the different stages/phases of a budget cycle as outlined in the Harmonised Participatory Planning Guide for Lower Local Government (2003) and Harmonised Participatory Planning Guide for Parishes/Wards (2003). This is presented in section 3.2.

3.1. GENDER BUDGETING GUIDELINES AT SECTOR LEVEL

1. Programme Identification.

Programme identification is crucial in determining whether the different needs, interests and constraints of females and males will be addressed during implementation or not. At this stage programme priorities are set and resources for implementation committed.

Steps to promote gender budgeting during programme identification

- i) The CDOs/sector/departmental Heads should conduct a situational analysis and generate Gender Disaggregated Data (GDD) about the areas of focus. This is to assist in making informed decisions during programme. Understanding the situation at hand, the most important priority needs, concerns and issues that need

attention, provide guidance identification of appropriate interventions. Possible sources of data can be the National Household surveys, Uganda Poverty Participatory Assessments (UPPAP), National Census Report, District/Sub-county development plans and Sub-County performance reports, village stakeholder consultations among others. Compile and share the generated data (GDD) with all the officials that are participating in the programme design.

- ii) Analyse the previous/on-going interventions to ascertain who is benefiting and the constraints that may hinder females and males from accessing the benefits of the interventions as well as the gender gaps.
- iii) Articulate or define the key gender issues for each of the core programme areas. At this stage the key questions that should be addressed include among others;
 - What is the current situation of men, women, boys and girls, children, youth and PWDs in terms of benefits, needs, interests, and constraints?
 - Are women and men’s needs, interests and constraints equally addressed by the ongoing programmes? Who benefits and how?
 - What hinders or constrains women, men, boys or girls from accessing or benefiting from the on going programme/interventions?
 - What changes can be introduced in the on-going programmes to improve the situation of the different categories of females and males?
 - What interventions can be undertaken to address the constraints?

Responses to the above guiding questions promote a better understanding of the situation and provide information for decision-making.

- iv) Set gender specific objectives especially where wide gender gaps are identified.
- v) Propose interventions as per the ranked problems; appraise the interventions to check whether they address the gender gaps.
- vi) Cost the activities and allocate funds/resources to ensure their implementation.

Different sectors/department heads to present their workplans can use the format below;

Sector/ Departmental Format for Gender Budgeting

Sector/Departmental/ Programme/Project	Data/Facts	Identified problems/needs	Identified gender gaps/issues	Proposed interventions	Budget	Budget source

2. Programme Implementation

How to ensure that the interventions identified are implemented?

Sector or departmental Heads in collaboration with the Gender Focal Points/officers should;

- Provide technical backstopping to the Programme Coordinators on gender. This can take different forms such as working with the Coordinators during the design of quarterly work plans and budgets.
- Provide regular training in key areas like gender planning and budgeting. This training should be targeted and relevant to their work. i.e. work plans and budgets.
- Review the annual and quarterly work plans and budgets submitted to by the Programme Coordinators for funding for their impact on females and males.
- The Programme Coordinators should submit Gender-Aware Budget Statements along with their annual and quarterly work plans outlining how the activities planned will benefit both men and women.
- The CDOs and the Gender Focal Point Person should review the final sector plans to check whether gender issues are identified, interventions are set and appraised, funds are allocated and the GDBA and the GABS are in place.

3. Monitoring

In monitoring, the purpose is to provide a report/accountability on the progress of programme activities and their impact on the different categories of females and males and to provide information that can guide future decision-making.

During monitoring the sector/departmental heads should;

- i) Check the planned activities/interventions and the budgets attached
- ii) Establish the actual funds released,
- iii) Check the progress made in programme implementation in relation to the funds released, the requirements and standards to adhere to including gender budgeting requirements (see matrix on gender budgeting: monitoring and evaluation),
- iv) Compile the report.

The key questions that should be answered in monitoring include among others the following;

- What are the outputs and outcomes of the implemented activities and how have these affected the different categories of females and males?
- Who is benefiting more from the activities undertaken and why?
- How can other marginalized/disadvantaged groups also benefit from the activities?

- Were the allocated funds for the identified interventions in the GDBA and the GABS released for their implementation?
- What changes can be introduced/undertaken in order to improve performance of the programme?

3.2. GENDER BUDGETING GUIDELINES DURING THE PLANNING AND BUDGET PROCESS

Formulation and implementation of a gender sensitive budget should also target the different stages/phases of a budget cycle (Refer to the Harmonised Participatory Planning Guide for Lower Local Government (2003) and Harmonised Participatory Planning Guide for Parishes/Wards 2003). The guidelines outline key steps and key actions to be undertaken at the different stages of the budget cycle as summarised in the matrix.

The matrix focuses on the following,

1. Planning and Budget steps- this outlines the main steps under the planning and budget process,
2. Key stakeholders- these are people responsible for undertaking/ participating in the a particular step/ activity
3. Specific Activities- outlines the specific activities under the different steps that are supposed to be undertaken,
4. Key steps for gender budgeting- provides for gender budgeting interventions for the different activities.
5. How to undertake Gender Budgeting- outlines the specific activities for gender budgeting under the outlined steps.
6. Centre of Responsibility- outlines the persons or positions that are responsible for undertaking the specific activity.
7. Performance Measures- outlines the basis for measuring performance. It is important to note that these are more of process measures than impact measures.

The LLG Budget Process, Key Steps, Centres of Responsibility and Performance Measures for Gender Budgeting

Steps in Planning and Budgeting	Key Stakeholders	Specific Activities	Key Steps for Gender Budgeting	How to Undertake the Gender Budgeting Steps	Centre of Responsibility	Performance Measures
Review of TPC Functionality	TPC	Identification of capacity gaps/ challenge for integration into the LG comprehensive capacity building plan	- Include gender budgeting in the LG comprehensive capacity building plan,	- Plan for trainings in gender budgeting for the technocrats, councillors and other stakeholders in the capacity building plan,	- CDO	-Training workshops/seminars in gender budgeting undertaken,
		Support and mentoring of LLCs	Support and mentor LLCs in gender budgeting	- Organise a training workshop in gender budgeting for the LLCs, -Provide guidelines on gender budgeting to the LLCs	CDO	-Training workshops/seminars in gender budgeting for LLCs undertaken
		Identification of support to LLG, LLCs from the district and internal administrative changes to improve TPC's performance	-Identify gender budgeting as an area where support is needed (being a new concept), -Make gender budgeting a requirement in budgeting, -Establish a Sub/County Gender Budgeting Taskforces (SGBTs) at the LLGs.	-Train members of the GBTs in gender budgeting, -Orient members of GBTs to the Gender Budget Guidelines.	CDO	- SGBTs in place, -Training workshops for the GBTs in gender budgeting,

Steps in Planning and Budgeting	Key Stakeholders	Specific Activities	Key Steps for Gender Budgeting	How to Undertake the Gender Budgeting Steps	Centre of Responsibility	Performance Measures
Support to Parish/Ward Level Planning	TPC, PDC, LCs Investment Committees, Parish Chiefs, Parish Planning Task Force	-Training the facilitators on the planning process, methods to employ in the planning meetings	-Train the Parish and Village Planning Facilitators on gender budgeting, -Orient the Parish and Village Planning facilitators to the gender budgeting guidelines,	-Organise a training session for the planning facilitators on gender budgeting -Carry out a SWOT analysis on gender budgeting,	Sub-county Chief (S/C)	-Training sessions on gender budgeting, -Gender budgeting guidelines disseminated to the planning facilitators.
Conduct a situation analysis	TPC, PDC, LCs Investment Committees, Parish Chiefs, Parish Planning Taskforce and community members	-Situational analysis of men, women, per sector and per parish on service coverage, poverty, livelihood issues, poverty pockets and environment issues -Needs Assessment, problem identification and setting interventions	- Generate facts and figures on females and males for each sector. -Identify males and females needs, -Identify interventions to address the identified needs, -Cost the interventions	-Collect both primary data using interviews -Collect secondary from village records/reports, NGOs and private sector with interventions and sector specific information from the district.	CDO	-Facts and figures on the situation of men and women, boys and girls including disadvantaged groups generated, -Specific needs, constraints of men, women, boys, girls and disadvantaged groups under each sector defined, -Interventions to address the needs and constraints agreed upon.

Steps in Planning and Budgeting	Key Stakeholders	Specific Activities	Key Steps for Gender Budgeting	How to Undertake the Gender Budgeting Steps	Centre of Responsibility	Performance Measures
		Prioritisation of interventions	-Carry out a gender analysis of the interventions	-Assess whether the interventions will promote equal access, participation and benefits of females and males, -Where there are gaps in access, participation and benefits expected, - Identify and discuss measures to reduce the gaps like defining and setting beneficiary targets.	CDOs	-Percentage access in service/benefits and participation for males and females, -List of measures to reduce the gaps in access, participation and benefits
LLG Visioning and goal setting	TPC, PDC, LCs Investment committees, parish chiefs, parish planning task Force	-Formulation of the LLGs Vision, development goals and objectives	- Set vision, goal and objectives that reflect the situation and needs of men, women, boys, girls and disadvantaged groups, -Set specific objectives for males and females especially where wide gaps between males and females in access, participation and benefits are identified.	-Review the results of the Gender disaggregated beneficiary assessment and situation analysis, - Based on the results, undertake a participatory planning meeting to get ideas for a vision and objectives.	CDOs	- Vision, goal and objectives that reflect females and males situation i.e. needs and interests
Identification of LLG investment priorities	TPC, PDC, Investment committees,	Prioritisation of investments	-Produce a gender –aware budget statement.	-Review of the sector plans/ investments and attached budgets, - Compare the likely benefits to females and males with the allocated funds, - Where possible establish percentage shares in benefits for females and males in terms of salaries/allowances or other benefits (for employees, leaders), business support and public sector contracts,	SGBT	-A gender-aware budget statement produced as part of the plan and budget.

Steps in Planning and Budgeting	Key Stakeholders	Specific Activities	Key Steps for Gender Budgeting	How to Undertake the Gender Budgeting Steps	Centre of Responsibility	Performance Measures
Compilation of the Draft S/C Development Plan	TPC,	Preparation of the S/C development plan	-Incorporate the recommendations of the SGBT. -Attach the report of the SGBT to the Draft Development Plan,	-The Gender Focal Point reviews the draft development plan and checks whether the SGBT recommendations are incorporated.	CDO	- Report of the GBT attached and recommendations incorporated into the Draft Development Plan
Review of the Draft S/C Development Plan by the S/C Executive	S/C Executive committee	Reviewing the core issues	-Endorse the gender responsive interventions including the allocated resources -Endorse the gender budget statement as a working document during the implementation of the budget.	-Discuss the draft plan and the gender-aware budget statement.	LCIII Chairperson	-A draft budget with gender related interventions
Refinement of the Draft S/C Development Plan	TPC	Review of the Draft comprehensive S/C Development Plan	-Incorporate the recommendations of the S/C GBT, - Attach a detailed report of the S/C GBT to the comprehensive S/C Development Plan	-Incorporate the recommendations of the Executive Committee	CDO	-Refined comprehensive development plan that addresses females and males needs and interests.
Discussion and approval of the S/C Development Plan	Council Members	Review, discuss and approve the budget	-Disseminate the budget related information to the councillors including the gender –aware budget statement before the council meeting -Approval the Gender-Aware Budget Statement as a working document, -Active participation of female and SIGs councillors	-Discussing the draft budget and attached Gender-aware budget statement	Sub- county Administrative Officer.	-Gender responsive budget and plan, -Were the gender gaps are identified, interventions are set and adequate funds are allocated. -A gender- aware budget statement produced.

Steps in Planning and Budgeting	Key Stakeholders	Specific Activities	Key Steps for Gender Budgeting	How to Undertake the Gender Budgeting Steps	Centre of Responsibility	Performance Measures
Plan and Budget Monitoring and Evaluation	HLG and LLG Councillors, HLG and LLG Technocrats, CSOs,	-Developing a monitoring and evaluation tool -Field work (data collection activities) Data analysis	-Undertake Gender Disaggregated Beneficiary Assessment for programmes monitored, -Equal representation of females and males on the monitoring and evaluation team	-Generate data on benefits for females and males and their participation for the different programmes being undertaken, -Compare the findings with the plan and budget, -Establish whether there are gaps in actual (benefits) and planned, - Establish the causes of the gaps, -Identify and undertake interventions to address the gaps.	SGBT	-Monitoring reports on the progress of plan and budget implementation.

4. GENDER BUDGETING PERFORMANCE MEASURES

Gender budgeting performance measures have been developed to guide the formulation and implementation of gender sensitive budgets. In order to undertake a gender budgeting exercise, measures on what constitutes a budget that takes into consideration females and males' needs and interests are needed. Therefore a gender responsive plan and budget should have the following key elements.

4.1. SITUATION ANALYSIS

- Situation analysis (facts and figures) about men and women, boys and girls including other disadvantaged groups. It should bring out the situation on current well being, needs/problems, constraints, interventions, hindrances to benefiting from the interventions, remedies.

4.2. NEEDS AND PROBLEM IDENTIFICATION

- Women and men's needs and constraints faced defined
- Special interventions to address gender issues proposed.
- Gender gaps in benefits identified in the each sector
- Interventions to address the gaps in benefits
- Expected impact (outputs and outcomes) of the programmes on men and women, girls and boys for each sector.

4.3. PRIORITISATION OF INVESTMENTS/ INTERVENTIONS

- Key gender issues for each of the PPAs defined
- Gender analysis of the proposed interventions
- Gender responsive and gender specific interventions put in place with adequate resources allocated
- Resources for the implementation of the gender responsive and gender specific interventions allocated
- Expected outputs and outcomes of the interventions on gender clearly defined.

4.4. BUDGET ALLOCATIONS

- Percentage of the sector budgets on gender related interventions.
- Resources for the gender responsive and gender specific interventions earmarked,
- Budget targets for promoting gender equality,
- Likely impact of the budget on females and males clearly defined
- Percentage share of salary expenditure that goes to females and males.
- Representation and participation of all stakeholders especially the special interest groups (SIGs) in the planning and budget process.
- The actual funds released to address the set gender related interventions.

4.5. INSTITUTIONAL ARRANGEMENT

- A Sub County Gender Budget Taskforce (GBT) in place and participating in the planning and budget processes,
- Gender- Disaggregated Beneficiary Assessment (GDBA) undertaken as part of the previous year performance.
- A Gender–Aware Budget Statement produced as part of the Annual Budgets

5. CHALLENGES IN GENDER BUDGETING AND HOW THEY CAN BE ADDRESSED.

The pilot implementation of Gender Budgeting especially CSOs has been faced by a number of challenges. These have to be addressed by the LLGs in order for Gender Budgeting to be translated into practice.

5.1 EFFECTIVE PARTICIPATION OF STAKEHOLDERS IN THE BUDGET PROCESS

Overtime Technical people have been dominating the planning and budgeting process at all levels, providing limited opportunities for other stakeholders to acquire skills and experience in budgeting. However, with the recent reforms in the budget process, space for participation and dialogue of the different stakeholders in the budget process is increasing. The remaining challenge is that much as space for participation by other

stakeholders is created, the level of influence other stakeholders have to resource allocation is limited.

There is need for active/ effective participation of all stakeholders both males and females in the planning and budget process. This will provide opportunities for them to present, articulate, discuss, debate their issues and concerns that they feel should be addressed in the budget.

For effective participation, skills in budgeting and budget analysis are critical. Similarly, budget related information should be published, disseminated and be easily accessed by all stakeholders mandated to participate in the planning and budget process.

5.2. LIMITED CAPACITY AMONG THE BUDGET STAKEHOLDERS IN GENDER BUDGETING

The concept of gender budgeting is relatively new in budgeting thus there is still a challenge of lack of capacity among the budget stakeholders to understand and analyse the budgets and the accompanying technical documents including proposing alternative budget proposals.

Therefore initiatives aimed at capacity building for the stakeholders that are participating in the gender budgeting are important and need to be incorporated in the District capacity building plan.

5.3. ADEQUATE FUNDING FOR THE PLANNING AND BUDGET PROCESS ACTIVITIES

In most LLGs, the planning and budget processes are inadequately funded. The CDOs or ACDOs lack facilitation and materials that are required to carry out proper participatory- bottom-up planning right from the village to the Sub-county levels. Councillors at the different levels in their committees and councils are mandated to discuss and eventually approve the Development Plans and Budgets, however without adequate and timely funds to facilitate their meetings, the processes are either

undertaken hurriedly without giving it the due attention or carried out late. In most areas, the committees are not functioning as required.

There are instances where the Technocrats draft the plans and budgets from their desks with little or no consultations. Proper identification and prioritisation of the gender issues including budgeting for the same requires actual participation of the females and males right from the village to the District levels. This therefore calls for adequate funding of the planning and budget process for the bottom-up participation of stakeholders to be feasible.

5.4. ABSENCE GENDER DISAGGREGATED DATA TO GUIDE DECISION-MAKING

The absence of Gender Disaggregated Data (GDD) to guide decision-making is a big challenge for the LLGs. Although there are efforts by the Education and Health sectors to generate GDD, in other sectors, this data is largely missing. This has created a big gap in decision-making. This gap needs to be addressed for the successful implementation of gender budgeting by the LLGs.

5.5. NEED FOR A MULTI-SECTORAL APPROACH TO GENDER BUDGETING

Identification of gender issues and concerns during sector planning is a good practice that has emerged in most LLGs, however, little effort is made to allocate funds within the sectors for interventions to address the specific sector gender issues and concerns. Besides identification of the gender issues and concerns, the specific sectors need to allocate funds to implement the proposed interventions. The Department of Community Services needs to play a more active role in supporting other sectors during the implementation of the proposed interventions.

5.6. CREATING AN INSTITUTIONAL ARRANGEMENT FOR GENDER BUDGETING

In order to sustain gender budgeting as a practice, LLGs need to institute a Gender Budget Task Force (GBT). The GBT will be composed of representatives from all Departments. Selection of the Taskforce will ensure that a third are women. The key roles of the GBT will include but not limited to the following;

- Reviewing the Development Plans and budgets for their implications on gender equality as well as producing a gender aware budget statement,
- Working closely with the Departmental Heads in defining key interventions that will address the identified sector gender inequalities for submission to the TPC and Council,
- Ensuring that the interventions identified are allocated adequate funding for implementation,
- Advising the TPC and Council on key interventions that need to be undertaken in order to promote gender equity in resource allocation.
- Participating in the monitoring and evaluation of the LLG Development Plan and Budget for their impact on men and women, boys and girls and other disadvantaged groups.
- Participating in the budget process to ensure that gender issues and concerns are fully discussed during the budgeting process.

6. GENDER ANALYTICAL TOOLS FOR LOWER LOCAL GOVERNMENTS

6.1. INTRODUCTION

Gender budgeting requires the utilisation of different of analytical tools that have been developed. Different tools are applied pertaining to the different aspects/ stages of the planning and budgeting process. The ultimate goal is to assess the gender responsiveness of the budget as well as formulating and implementing gender responsive budgets. Gender Budgeting analytical tools can be applied/used by each

sector or department or by Independent NGOs. However, these need to be facilitated as well as be used in decision-making. Capacity building of the stakeholders too needs to be undertaken to enable them apply the analytical tools effectively. Each of the tools is presented (in the following sections) including how it can be undertaken and applied during budgeting.

6.2. GENDER-DISAGGREGATED BENEFICIARY ASSESSMENT (GDBA)

GDBA involves capturing the voices of the citizens with regard to the actual benefits of specific programmes or projects. It depends on the opinions and attitudes of the beneficiaries of a government programme.

In undertaking a GDBA, a variety of techniques can be employed including group discussions, participant observation, participatory rapid appraisal techniques like ranking, key informant interviews, and checklists among others. The aim is to collect views as to whether existing forms of public service delivery meet the intended beneficiaries' needs.

Who and when should a GDBA be carried out?

The Technocrats especially the Heads of Departments should carry out a GDBA of all their programme activities. This should be done at the beginning of the budget process during the assessment and dissemination of previous year's performance and achievements this will subsequently inform the planning process of the proceeding Financial Year.

Skills required to carry out a GDBA?

Step 1: For each programme or project, find out the views of the different categories of females and males on the main benefits of the programme or project, the main beneficiaries of the programme or project and how they have benefited including their numbers or percentages. Qualitative and quantitative methods of data collection such as interviewing, Focus group discussions should be employed to gather the views.

Step 2: Compare the beneficiaries' views with the statistics and figures generated from the programme or project implementers' progress reports,

Step 3: Disaggregate the benefits between females and males by numbers or percentages

Step 4: Compare the benefits to females and males' in terms;

- Activities,
- How they relate with each other,
- The levels and trends in access and control over resources
- New opportunities that are arising from the programme or project.

Step 5: Where there are gaps in the benefits between males and females, establish the causes and measures to address them.

Step 6: Cost and incorporate the measures in new/proceeding year plans as budget proposals.

The format below can be adopted for capturing the relevant information;

Key sector programme/project/interventions undertaken	Major Benefits/ impact of the programme (Beneficiaries' perspective)		Major Benefits/ Impact of the programme (implementers' perspective)		Gaps in impact between females and males (where applicable)	Key reasons for the gaps	Appropriate interventions to address the identified gaps	Budget/costs
	Females	Males	Females	Males				

6.3. GENDER- AWARE BUDGET STATEMENT (GABS)

This is a statement, or report from each Local Government department on its audit of its programmes or activities and related budgets. In the process of developing a GABS, a gender analysis of the programmes and or activities of each department is undertaken in order to assess their (likely) impact on females and males. The key questions include;

- How will the programme or activity affect men and women, boys and girls?

- Is the programme or activity leading to widening or reducing the gender gap(s)?
- What measures or interventions will be undertaken to mitigate the negative impacts (if any)?

A GABS is an accountability report by government in relation to its gender equity objectives. Through GABS, the disaggregation of projected expenditure and revenues into gender-relevant categories is made possible.

A GABS can integrate a series of relevant indicators such as;

- Females and males' access and benefit from services delivered or to be delivered through the allocate funds,
- Females and males' access to employment/ decision-making and the benefits that accrue to them in terms of salaries, allowances, facilities and other benefits or entitlements that go along with the positions held,
- Gender balance in business support and related opportunities,
- Gender balance in public contracts.

A GABS helps to disaggregate the way females and males are positioned in different aspects and how these influence the budget allocations in Local Governments. The information the GABS generates is crucial in order to evaluate the local government programmes and design corrective measures. It is important to note that a GABS can provide important information during the formulation, implementation and evaluation of the budget.

Who and when should a GABS be carried out?

The Technocrats should carry out GABS of all their programme activities. This should be done concurrently with the formulation of sector Budget Framework Papers (BFPs) or by the Gender Budgeting Taskforces once a comprehensive BFP is in place but before the Budget conference. The aim is to have the GABS as part of the Draft Budget that is disseminated to the stakeholders before the budget conference.

Skills required to carry out GABS?

The Technocrats need to have gender analysis skills, which are essential in understanding how the programmes will impact on the females and males' needs and interests, their access and control over resources and opportunities.

How to undertake and apply GABS?

Step 1: Establish the Gender Equity in Service Delivery

Gender equity in services delivered is important. This involves matching and disaggregating numbers of beneficiaries (where applicable) with the funds allocated or matching the benefits/ impact resulting from an expenditure and establishing whose (females or males or the different categories of females or males) needs, interests and or constraints are addressed through that expenditure. This can be done for sector and projects/programmes that are implemented or planned for.

How to undertake and apply a Gender- Equity in Service Delivery

- i) For each programme, establish the number of beneficiaries targeted or the benefits arising/ expected from the planned expenditure.
- ii) Establish the amount of funds allocated or spent and match it with the benefits and or the number of beneficiaries from (I) above
- iii) Establish the size of expenditure to females or males by matching the numbers of female or male beneficiaries or the benefits with expenditure.
- iv) Compare the expenditure to female or male beneficiaries or benefits.
- v) Where there are wide gaps in benefits/ expenditure for females and males, review the programme activities and target beneficiaries,
- vi) Identify appropriate interventions that can be undertaken to address the gaps.
- vii) Cost the interventions and allocate funds for their implementation.

Step 2: Establish the Gender Balance in Employment and Decision-making

Under gender balance in employment, the LLG Department calculates the actual or projected shares of females and males in employment at each grade or level, the average earnings of females (as percentage of the total earnings) and the average male earnings in each grade and department.

How to undertake and apply a Gender- Balance in Public Employment

- Establish the number of women and men employed under each department at the different positions (public service positions)
- Establish the size of salaries and other benefits for the different positions held by females and males,
- Aggregate females' total salaries and benefits and males' total salaries and benefits
- Calculate the percentage of salaries and other benefit for females and the percentage of salaries and other benefits for males over the total budget on salaries, allowances and other benefits.
- Where the gaps in earnings females and males is wide, review capacity building initiatives, recruitment policies, promotion policy among others for case of discrimination,
- Propose interventions that can be undertaken to address discrimination.

The same procedure can be undertaken for political leaders on technical committees.

NOTE:

Representation and participation of females and males in technical positions and membership on local government committees is an indicator of their benefits in terms of remuneration and their influence in decision-making.

Step 3: Establish the Gender Balance in Business Support

Gender balance in business support assesses the actual or projected shares of females and males in government expenditure directed to business support in agriculture, manufacturing, services among others. The Business support can take different aspects like training, loans, subsidies, research and advisory services among others.

How to undertake and apply a Gender- Balance in Business Support

- Establish the amount of funds/ money allocated for business development support in the budget,
- Review records and find out the businesses that are benefiting from this business support, the owners of the businesses, the kind of support and the amount of funds that are allocated,

- Aggregate the support towards women's businesses and the support towards men's businesses.
- Calculate and compare the percentages of Business support towards women's businesses and that of men's businesses.
- Where the gap in business support for females and males is wide, propose interventions that can be adopted to address them.
- Cost the interventions and incorporate them in the budget proposals under business support.

Step 4: Gender Balance in Public Sector Contracts

The Gender Balance in Public Sector Contracts assesses the shares (by values) of contracts going to male-headed firms and female-headed firms in the different departments. The key question is how many female headed firms vis a vis male-headed firms have contracts to deliver services and big (amount of funds) are the contracts?

How to undertake and apply a Gender- Balance in Public Sector Contracts

- Establish the number of contracts awarded (to be awarded) under the different departments and the amount of funds/ money allocated for each of the contracts,
- Review records on contracts awarded and establish ownership of companies,
- Aggregate the females' contracts by value and the males' contracts by value (amount of funds involved).
- Calculate and compare the percentages of the value of females' contracts and males' contracts.
- Disseminate the findings for debate on the possible interventions that can be undertaken to address the gender gaps (if any) by the sub-county leadership.

The share of female and males' to public sector contracts shows the levels of benefits and their potential to participate in private sector development.

Step 5: Compile and summarise the findings of steps 1,2, 3 and 4 into a report (GABS) and attach it to the Draft Budget for discussion and implementation of the proposals made under each step.

ANNEX: GLOSSARY

Balanced budget: A budget where total revenues equal total expenditures for a given fiscal year. When the budget is not balanced, it is either in deficit or surplus.

Budget: A comprehensive statement of government finances, including spending, revenues, deficit or surplus, and debt. The budget indicates how a government plans to raise and use public resources to meet policy goals.

Expenditure: Spending to fulfil a government obligation. Expenditures are sometimes distinguished between capital and current. Capital expenditures are investments in physical assets, such as roads and buildings that can be used for a number of years. Current expenditures reflect spending on wages, benefit payments, and other goods or services that are consumed immediately.

Gender: refers to the socially constructed identities, roles and relations between women and men. Unlike biological differences, gender differences change over time and from one society to another.

Gender analysis: Approaches, methods and tools used to examine policies, programmes and projects for their likely impacts on women and men.

Gender mainstreaming: Processes, methods and procedures of integrating gender concerns into institutions so that females and males can participate and benefit equally from them.

Inputs: What Local government has available to achieve an output or outcome. For instance, typical inputs funded by a health budget would be the salaries of doctors and nurses, the construction of clinics and hospitals, and the purchase of medical supplies and drugs among others. All are used to provide health care services.

Outcomes: The impacts on, or consequences for the community from the outputs or activities of the government. For instance an increase in budget allocation to primary education may lead to improved pupils' enrolment or provision of agricultural advisory services may result into increased agricultural productivity and production. Outcomes reflect the intended and unintended results from government actions and provide the rationale for government interventions.

Outputs: The goods or services government provides. Examples are drugs in health facilities, immunisations provided, roads constructed or water facilities constructed.

Revenue: The total annual income of a government derived from imposing taxes like graduated tax, central government transfers and grants from development partners.

Tax: Money extracted from the public by the government on the basis of its sovereign powers.

Tax incidence: The final distribution of the burden of tax.

Budget Transparency: The public availability of comprehensive, accurate, timely, and useful information on the financial activities of government.

User charges: Fees paid voluntarily by the public in return for a service or good provided by the government. Because the purchaser receives a direct benefit in return for paying the fee, the payment is not considered a tax.