Budget Analysis, Monitoring and Impact Assessment from a Gender Perspective

A Training Report of a Workshop held at
The Great Rift Valley Lodge, Naivasha, Kenya
From September 4th to 8th 2005

Prepared by:

Institute for Economic Affairs (IEA) Kenya and ABANTU for Development
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### ACRONYMS

<table>
<thead>
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<th>Abbreviation</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>BBB</td>
<td>Balance Based Budgeting</td>
</tr>
<tr>
<td>CBF</td>
<td>Constituency Bursary Fund</td>
</tr>
<tr>
<td>CBOs</td>
<td>Community Based Organizations</td>
</tr>
<tr>
<td>CBS</td>
<td>Central Bureau of Statistics</td>
</tr>
<tr>
<td>CCGD</td>
<td>Collaborative Centre for Gender and Development</td>
</tr>
<tr>
<td>CDF</td>
<td>Constituency Development Fund</td>
</tr>
<tr>
<td>CSOs</td>
<td>Civil Society Organizations</td>
</tr>
<tr>
<td>ERSWEC</td>
<td>Economic Recovery Strategy for Wealth and Employment Creation</td>
</tr>
<tr>
<td>FIDA-K</td>
<td>Federation of Kenya Women Lawyers</td>
</tr>
<tr>
<td>GFS</td>
<td>Government Financial Statistics</td>
</tr>
<tr>
<td>GOK</td>
<td>Government of Kenya</td>
</tr>
<tr>
<td>GRB</td>
<td>Gender Responsive Budgeting</td>
</tr>
<tr>
<td>HIV/AIDS</td>
<td>Human Immunodeficiency Virus/Acquired Immuno Deficiency Syndrome</td>
</tr>
<tr>
<td>IEA</td>
<td>Institute of Economic Affairs</td>
</tr>
<tr>
<td>KANCO</td>
<td>Kenya Aids NGOs Consortium</td>
</tr>
<tr>
<td>KDHS</td>
<td>Kenya Demographic Health Survey</td>
</tr>
<tr>
<td>KEWOPA</td>
<td>Kenya Women Parliamentary Association</td>
</tr>
<tr>
<td>KGBN</td>
<td>Kenya Gender Budget Network</td>
</tr>
<tr>
<td>KIBHS</td>
<td>Kenya Integrated Budget Household Survey</td>
</tr>
<tr>
<td>KIPPRA</td>
<td>Kenya Institute of Public Policy Research and Analysis</td>
</tr>
<tr>
<td>KRA</td>
<td>Kenya Revenue Authority</td>
</tr>
<tr>
<td>MDGs</td>
<td>Millennium Development Goals</td>
</tr>
<tr>
<td>M&amp;E</td>
<td>Monitoring and Evaluation</td>
</tr>
<tr>
<td>MPs</td>
<td>Members of Parliament</td>
</tr>
<tr>
<td>MPERs</td>
<td>Ministerial Public Expenditure Reviews</td>
</tr>
<tr>
<td>MTEF</td>
<td>Medium Term Expenditure Framework</td>
</tr>
<tr>
<td>NGOs</td>
<td>Non Governmental Organization</td>
</tr>
<tr>
<td>PEAP</td>
<td>Poverty Eradication Action Plan</td>
</tr>
<tr>
<td>PETS</td>
<td>Public Expenditure Tracking Systems</td>
</tr>
<tr>
<td>PRSP</td>
<td>Poverty Reduction Strategy Paper</td>
</tr>
<tr>
<td>TGNP</td>
<td>Tanzania Gender Network Program</td>
</tr>
<tr>
<td>WPA-K</td>
<td>Women Political Alliance Kenya</td>
</tr>
<tr>
<td>ZBB</td>
<td>Zero Based Budgeting</td>
</tr>
</tbody>
</table>

### Contact Information

<table>
<thead>
<tr>
<th>Name</th>
<th>Organization</th>
<th>Address</th>
<th>Tel</th>
</tr>
</thead>
<tbody>
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<td>607885</td>
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<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Web Address: <a href="http://www.centreforgender.org">www.centreforgender.org</a></td>
<td></td>
</tr>
<tr>
<td>Monyoncho Maina</td>
<td>Logistics and Administrative Manager</td>
<td>Central Bureau of Statistics, Ministry of Planning and National Development</td>
<td></td>
</tr>
<tr>
<td>(Principal Trainer for Workshop)</td>
<td></td>
<td></td>
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<td>3870343, 3874876</td>
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<tr>
<td></td>
<td></td>
<td>Email: <a href="mailto:muriithi@abantu.org">muriithi@abantu.org</a></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
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<td></td>
</tr>
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<tr>
<td></td>
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<td></td>
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</tr>
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</table>
## Annex 7: List of Participants and Contacts

<table>
<thead>
<tr>
<th>Name</th>
<th>Organization and Position</th>
<th>Contacts</th>
</tr>
</thead>
<tbody>
<tr>
<td>Anna Mugambi (UNV)</td>
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</tr>
<tr>
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</tr>
<tr>
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</tr>
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</table>

## EXECUTIVE SUMMARY

This is a report of a training workshop organized by the Institute of Economic Affairs (IEA) and Abantu for Development on Budget Analysis, Monitoring and Impact Assessment held between September 4th and 8th 2005 at the Great Rift Valley Lodge Naivasha.

The aim of the workshop was to impart skills on how to analyse, monitor and assess budgets from a gender perspective. This necessitated a discussion and understanding of gender concepts, contemporary budgeting processes and practices. There was also an exploration of the range of methodologies and tools currently in use to analyse national budgets from a gender perspective and the tools of monitoring and impact assessment of budgets.

Participants were taken through the various types of budgeting used in different countries. It was mentioned that Kenya uses a Line Item (type of) budget but is in the process of transitioning to Performance Based Budgeting. This would make it easier to trace resource inputs to outputs such as maternal health care and so on. Participants also heard about the Kenya budgetary process concept and possible entry points for Civil Society Organization (CSO) engagement. Related to a discussion on the pros and cons of the different budget ways of budgeting was an in-depth discussion of the Medium Term Expenditure Framework (MTEF). Briefly, the MTEF is a framework adopted in fiscal year 1999/2000 to improve budgets and budgeting as policy implementation and public financial management tools. MTEF aims to link policy making to planning and budgeting, maintain aggregated fiscal discipline, allocate resources based on sector needs and increase efficiency in achieving desired outcomes at the least possible cost. Given that MTEF is relatively new in Kenya, there is a need to inform citizens, MPs and other stakeholders on the way that the MTEF works or should work. There was consensus that, if fully implemented, MTEF offers Gender Responsive Budgeting (GRB) advocates a good opportunity to influence budget development towards addressing gender gaps.

There were discussions on the need for a gender aware budget and how to decide on the scope of advocating for an engendered budget. Further, participants were taken through the various tools available for analysis of budgets from a gender perspective. The ensuing discussions indicated that the tools can be used by both Government and GRB advocates adapted to our particular circumstances albeit with some changes to the budget processes and the budget structure. To test their understanding of the tools participants were given tasks aimed at helping them identify which tools are best suited to analyse budgets/data they were provided with.

On budget monitoring and impact assessment, participants were introduced to the types of monitoring and which types were more applicable to which sectors. Through the task provided they got hands on experience of how to design a monitoring tool. Having provided this background information, they developed action plans whose implementation will be monitored. Lastly, participants made recommendations for follow up by the Kenya Gender Budget Network.
1.1 Workshop Aim and Objectives

Aim:
To impart skills on how to analyse, monitor and assess budgets from a gender perspective

Objectives:
1. To discuss what is implied and understood by the term ‘gender’
2. To establish a common understanding of the conventional budgeting practices
3. To explore a range of methodologies and tools currently in use to analyse national budgets from a gender perspective
4. To create awareness on tools of monitoring and impact assessment of budgets

1.2 Gender Concepts

The Objectives of the session were:
1. To discuss the term ‘gender’ and attempt a working definition
2. To explore the technical vocabulary of ‘gender’
3. To examine and consider commonly held beliefs and assumptions associated with masculinity and femininity
4. To identify major agencies through which gender stereotypes are perpetuated

Brainstorming Exercises:

Exercise 1: Participants were asked to state what comes to their mind when they hear the following words: man, woman, masculinity, femininity. The following table represents their responses:

---

### Annex 7: Workshop Program

<table>
<thead>
<tr>
<th>Time</th>
<th>Sep 5</th>
<th>Sep 6</th>
<th>Sep 7</th>
<th>Sep 8</th>
</tr>
</thead>
<tbody>
<tr>
<td>9.00 am</td>
<td>Session 1: Introduction Workshop Objectives Expectations</td>
<td>Session 5: Introduction to Gender Budgeting</td>
<td>Session 9: Tools for Gender Budget Analysis</td>
<td>Session 12: Group Exercises</td>
</tr>
<tr>
<td>10.30 am</td>
<td>TEA/COFFEE</td>
<td>TEA/COFFEE</td>
<td>TEA/COFFEE</td>
<td>TEA/COFFEE</td>
</tr>
<tr>
<td>1.00 pm</td>
<td>LUNCH</td>
<td>LUNCH</td>
<td>LUNCH</td>
<td>LUNCH</td>
</tr>
<tr>
<td>2.00 pm</td>
<td>Session 3: Understanding the Budget and the Budgetary Process</td>
<td>Session 7: Tools for Gender Budget Analysis</td>
<td>Session 11: Continuation</td>
<td>CLOSE</td>
</tr>
<tr>
<td>3.30 pm</td>
<td>TEA/COFFEE</td>
<td>TEA/COFFEE</td>
<td>TEA/COFFEE</td>
<td>TEA/COFFEE</td>
</tr>
<tr>
<td>4.00</td>
<td>Session 4: Understanding the Budget and the Budget Process</td>
<td>Session 8: Tools for Gender Budget Analysis</td>
<td>Continuation</td>
<td></td>
</tr>
<tr>
<td>5.30</td>
<td>Break</td>
<td>Recap Day 2</td>
<td></td>
<td></td>
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</tbody>
</table>
Annex 6: Workshop Evaluation

A sampling of some of participants’ views of the course indicates that most of them were very satisfied with:

- The explanation of the course objectives
- The course structure
- The appropriateness and relevance of the course
- Course presentation and handouts
- The support they received from the course facilitators
- The fact that the course provided them with new knowledge

Participants found the whole course useful and specifically the part dealing with:

- The tools for budget analysis from a gender perspective
- Monitoring and Evaluation and Impact Assessment especially PETS

The following suggestions were made for future trainings

- Have a similar size of training group
- Simplify the use of technical terms to accommodate those who may not be familiar with the terminology
- Have more information shared on Monitoring and Evaluation especially experiences from other countries

Exercise 2: Participants were asked to state what comes to their mind when they hear the following words: sex and gender. The following table represents their responses:

<table>
<thead>
<tr>
<th>Sex</th>
<th>Gender</th>
</tr>
</thead>
<tbody>
<tr>
<td>Natural/God-given</td>
<td>Socially assigned roles</td>
</tr>
<tr>
<td>Cannot change</td>
<td></td>
</tr>
</tbody>
</table>

The plenary settled on the following working definitions of sex and gender:

- Sex refers to whether one is male or female. Because persons are born either male or female, it is something that cannot be changed and is therefore natural
- Gender refers to the roles assigned to males and females of varying ages and classes or categories, by society, customary practice and tradition. In this regard it is a social construction

When talking about gender responsive budgeting, we are talking about the impact of budgets on the socially assigned roles of men and women.

Exercise 3: Participants were asked to consider the following phrases: gender-disaggregated data and sex-disaggregated data. They came to a consensus as follows:

- Sex-disaggregated data

Data disaggregated according to sex; who does what, in terms of the numbers. This data is more numerical. An example that was given is below:

<table>
<thead>
<tr>
<th>Man</th>
<th>Woman</th>
<th>Masculinity</th>
<th>Femininity</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trousers</td>
<td>Breastfeeding</td>
<td>Physique</td>
<td>Weak</td>
</tr>
<tr>
<td>Moustache/beard/genitalia</td>
<td>Cooking</td>
<td>Big muscles</td>
<td>Soft</td>
</tr>
<tr>
<td>Rape</td>
<td>Giving birth</td>
<td>Ego</td>
<td>Humble</td>
</tr>
<tr>
<td>Father</td>
<td>Warmth</td>
<td>Strength</td>
<td>Graceful</td>
</tr>
<tr>
<td>Selfishness</td>
<td>Tender</td>
<td>Frank</td>
<td>Arty</td>
</tr>
<tr>
<td>Digging shamba</td>
<td>Beauty</td>
<td>Insensitive</td>
<td>Homemaker</td>
</tr>
<tr>
<td>Impregnating</td>
<td>Anatomy-breasts, hips and genitalia</td>
<td>Persistence</td>
<td>Emotional</td>
</tr>
<tr>
<td>Protection</td>
<td></td>
<td>Motherly</td>
<td></td>
</tr>
<tr>
<td>Generous</td>
<td>Unemotional</td>
<td>Talkative</td>
<td></td>
</tr>
<tr>
<td>Ego</td>
<td></td>
<td>Businesslike</td>
<td></td>
</tr>
<tr>
<td>Deep voice</td>
<td></td>
<td>Resilient</td>
<td></td>
</tr>
<tr>
<td>Football</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
This gives the number of men and women involved in cooking and fishing and does not go further

- Gender-disaggregated data

Data disaggregated according to the socially assigned roles of men and women e.g., the number of women who cook, fish etc as opposed to men. This data is more descriptive as it provides information on the different categories or classes of women and men e.g. girls, boys etc.

<table>
<thead>
<tr>
<th>Roles</th>
<th>Adult women</th>
<th>Girl child</th>
<th>Adult men</th>
<th>Boy child</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cooking</td>
<td>40</td>
<td>40</td>
<td>0</td>
<td>20</td>
<td>100</td>
</tr>
<tr>
<td>Fishing</td>
<td>20</td>
<td>0</td>
<td>40</td>
<td>40</td>
<td>100</td>
</tr>
</tbody>
</table>

The above table is more descriptive than the former one and provides a basis for more analysis

Handout 1: Understanding the Key Concepts

The following are definitions of the key terms that we are likely to come across in relation to discussions on ‘gender’. These definitions are extracted from a Gender Training manual – Balancing the Scales – that was developed by the Ministry of Gender in Uganda and edited by Intermedia

- **Sex** refers to a person’s biological and physiological characteristics

- **Gender** refers to the cultural and social distinctions between men and women. These include the different attributes, statutes, roles, responsibilities, opportunities and privileges accorded to women and men - as well as the access to and control over resources and benefits. All these distinctions can change according to time, place and the development climate

- **Gender roles** are roles classified by sex, in which the classification is social and not biological. Child rearing may be classified as a female role, but it is a female gender role other than a female sex role, as men or women can do child rearing

### CARRY OUT A PILOT

- To collect data you should have in mind:
  - One or more research questions
  - Tentative answers
- Good tentative answers=successful study
- To develop good tentative answers , use:
  - Evidence, experience
  - Sound concept
  - Country board goals
PREPARE A QUESTIONNAIRE

- Consult stakeholders on objectives
  - Ministries, donors, civil society
  - WHY?
  - To get useful inputs
  - To understand what they hope to find out

TO MOTIVATE THEM AND DEVELOP OWNERSHIP

- Agree before hand on provisional objectives

Productive activities refer to the production of goods and services for consumption or trade - for example farming or fishing. When people are asked what they do the response is often related to their productive work, especially work, which generates income. Both women and men can be involved in productive activities but, for the most part, their functions and responsibilities will defer according to gender divisions of labour. Women’s productive work is often less visible and less valued than men’s.

Reproductive work refers to the care and maintenance of the household and its members - including the bearing and rearing of children, preparing food, collecting water and fuel, shopping, house keeping and family health care. Although reproductive work is crucial for human survival, it is seldom considered ‘real work’. In poor communities, reproductive work is usually labour intensive and time consuming. It is almost always the responsibility of women and girls.

Gender stereotypes occur when men and women are regarded according to rigid thinking according to social and cultural expectations of their gender - rather than a more flexible consideration of their individual capacities and potentials.

Practical gender needs refer resources and facilities that people need to perform their roles more easily, effectively or efficiently. The people themselves can usually identify such needs - for example, the obtaining of water or fuel. Measures to address these needs may preserve or reinforce traditional gender relations.

Strategic gender needs, on the other hand, are designed to challenge women’s and men’s subordinate positions in society, and to transform their existing roles and relations. Examples of strategic needs include reproductive rights greater political voice and action on violence against women. Such needs often challenge hierarchical positions, and are usually long term.

Gender issues arise when there is inequality, inequity or differential treatment of an individual or group purely on the basis of the social expectations and attributes of their sex. This is normally as a result of old attitudes persisting in situations where they are no longer valid.

Gender issues are characterised by gender discrimination, whereby one sex is disadvantaged because the other is favoured, or gender oppression, whereby one gender dominates the other unjustly or even cruelly through the use of power and domination. Such practices create gender gaps, through which as a result of customary practices, religious biases, social assumptions, myths or taboos - one gender is discriminated against to such an extent that it is prevented from getting its fair share of resources or services.

*Extracts from “Balancing the Scales: A Gender Training Manual developed by the Ministry of Gender in Uganda” and designed and edited by Intermedia*
IDENTIFY THE PROBLEM

- The increase in funding of drugs has not reduced common diseases prevalence
- The increase in primary funding has not boosted enrolment rate
  - First objective measure leakage of funds
  - Second objective analyze equity of fund distribution

PREPARE A QUESTIONNAIRE

- Agree on the purpose and objectives
- Identify
  - Key questions and tentative answers
  - Resource flow rules and rules for allocation
  - Role of the public and private sector related to the problem
- Assess
  - Data availability
  - Local capacity to carry out the survey

Task: Fill out the ‘Facts or Myths’ Questionnaire

The task is aimed at gauging participants’ understanding of gender concepts and their ability to differentiate these from commonly held beliefs and stereotypes about men and women. It is also meant to spur discussions on these issues.

“Facts or Myths’ Questionnaire

<table>
<thead>
<tr>
<th>Statement</th>
<th>Fact or Myth</th>
<th>Why/Explain</th>
</tr>
</thead>
<tbody>
<tr>
<td>“Sex is a biological construct which signifies that we are born male or female”</td>
<td>Fact</td>
<td></td>
</tr>
<tr>
<td>“Gender” implies that it means to be male or female in any particular place and or time</td>
<td>Myth</td>
<td></td>
</tr>
<tr>
<td>In any mother tongue there is no distinction between the words sex and gender</td>
<td>Fact</td>
<td></td>
</tr>
<tr>
<td>The Ministry of Education in any country produces curricula and textbooks, which are free from gender stereotypes</td>
<td>Fact</td>
<td></td>
</tr>
<tr>
<td>Women teachers, like women secretaries prefer male bosses</td>
<td>Fact</td>
<td></td>
</tr>
<tr>
<td>In my country women’s and men’s percentage shares in administrative and managerial positions are well balanced</td>
<td>Myth</td>
<td></td>
</tr>
<tr>
<td>The concept of “Gender” needs to be handled with care as it can lead to ambiguities, inconsistencies and even contradictions</td>
<td>Myth</td>
<td></td>
</tr>
<tr>
<td>In most countries in Africa, women’s work burdens are much less than that of men</td>
<td>Fact</td>
<td></td>
</tr>
<tr>
<td>Gender gaps are created through gender discrimination and gender oppression</td>
<td>Fact</td>
<td></td>
</tr>
<tr>
<td>There is a lot of wisdom in the proverb “Where there are no men, women become judges”</td>
<td>Myth</td>
<td></td>
</tr>
</tbody>
</table>
By undertaking this task and discussions, the participants further explored the concepts of gender and differences between gender and sex. It also helped participants debunk the myths on gender

Particularly interesting was the question of whether the concept of gender needs to be handled with care to avoid ambiguities, inconsistencies and contradictions. The consensus was that it should be handled with care, particularly when lobbying policy-makers and public administrators as doing so will ensure that gender disparities are identified and proper and effective interventions are designed and implemented.

Other issues that emerged for discussion were gender stereotyping and the need for affirmative action. It also emerged that a lot of the gender stereotyping was perpetuated by tradition and culture and a lot of the discrimination against women is due to exercise of their biological functions. For example, women may be denied employment because an employer fears that they will take too much time out of work due to their child bearing functions. Also brought out was the importance of gender analysis as a requirement in designing programs or interventions to address gender gaps in different sectors.

1.3 Understanding the Budget and Budgetary Processes

To enable participants to understand the budget and budgetary processes, a presentation was made on the following:

a. What is budgeting
b. Principles of budgeting — equitability, transparency, accountability and budget constraints
c. The budgeting process/cycle and key stages in the budget
d. Types of budgeting including line, performance, Program, zero-base and balanced-base budgeting

For the full presentation see Annex 1.

Budget Cycle/Process

Essentially, the stages of the budget cycle are:

1. Determination of available resources which are either from the domestic sources or from external sources including the fiscal restraint of deficit financing
2. Determination of the overall expenditure targets including disaggregation to the spending agency
3. Negotiations for trade offs and policy decision
4. Presentation to Parliament for approval
5. Implementation/Execution
Gender responsive budgeting advocates and other lobbyists were advised to identify entry points inside the budget cycle if they want to make a greater difference and have their agenda heard.

- CSOs should position themselves at all determination of the overall expenditure targets including disaggregation to the spending agency
- Negotiations for trade offs and policy decision stage but not very open
- Parliamentary stage—this may produce results if there is more representation of women in Parliament and/or Members of Parliament have the information and knowledge on analysis of budgets from a gender perspective
- Implementation stage not very useful as the budget is already set and allocations cannot change. At this point, what is required is M&E

**Types of Budgeting**

**Line Item Budgeting**

This type of budget is structured according to “lines” that detail a particular item and its estimated cost. It is therefore more input than output oriented. This type of budget is used in Kenya, Uganda and Tanzania. It is linked to the Government Financial Statistics (GFS) system. With full implementation of GFS, the budgeting should be in terms of activities. Annex 3 is a presentation on GFS covering:

a. Evolution of the budget structure
b. Budget classification
c. Rationale for GFS
d. Recent developments in GFS; the 1986 GFS Manual and its revised edition of 2001
e. Justification for GFS and its linkage with MTEF
f. Impact of GFS on the current budget

**Performance Based Budgeting**

It is based on output and enables analysis of various inputs vs. expected outputs. It is overdue for Kenya and the Kenyan budget structure as it is does not allow for trade-offs and negotiations. It is used in countries that are ahead of Kenya in gender mainstreaming such as South Africa, Zambia and Yemen. In Tanzania through the Tanzania Gender Network Program (TGNP), a Non Governmental Organization has developed guidelines for gender mainstreaming by Ministries when they are developing their budget

**Program Budgeting**

(also known as the management approach to budgeting)

This type of budget is a process that involves making allocations on the basis of inputs vs. expected outputs. This way, such a budget has estimates that are based on output unit costs e.g. school funding estimates by cost per student year. Kenya is moving towards this type of budgeting because it links inputs to targets and facilitates monitoring and

**CONCLUSION**

- Monitoring, evaluation and Impact Assessment is a very important component of projects and programs as they serve as a spotlight in the darkness of implementation.
bureaucracy and the loss of tacit knowledge in policy implementation as some people may}

There is no clarity on when the PRSP ended and when the ERSWEC begun. This lack of


Poverty Reduction Strategy Paper (PRSP). The current Kenyan Government developed

had the Poverty Eradication Action Plan (PEAP) which eventually metamorphosed into

Poverty Reduction Strategy Paper (PRSP). The current Kenyan Government developed

may be no continuity in policy if different governments come to power. For example Kenya

comes up with a major policy framework. However, the disadvantage of this is that there

National agenda is drawn from the ruling party’s manifesto or when the government

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Poverty Reduction Strategy Paper (PRSP). The current Kenyan Government developed


There is no clarity on when the PRSP ended and when the ERSWEC begun. This lack of

continuity leads to loss of tacit knowledge in policy implementation as some people may

have been involved in one Program but may not continue to another. Again where there

is short term planning there is a danger of making the planning period too short therefore

objectives may not be met

Program Review and Forward Budgeting

Is based on budgeting for Programs for a period of three years. It is aimed at increasing

efficiency in Programs

Zero-Based Budgeting

It involves budgeting without taking into account historical facts. It requires an analysis

of alternatives in order to find the most efficient option. It was only briefly introduced in

the United States of America

Balanced Base budgeting

This budget sets ceilings for expenditures. It is also output based. It was introduced in

Botswana five years ago

Medium Term Expenditure Framework (MTEF)

MTEF is a framework adopted in fiscal year 1999/2000 to improve budgets and budgeting

as policy implementation and public financial management tools. The main principles of

this framework are:

• Fiscal discipline-the budget should be implemented as approved by Parliament.
• A basis for Performance Based Budgeting
• Three year plan that provides an opportunity for people to influence the budgets of
year two and three

Plenary Discussion

It is important that CSOs position themselves at the point when national priorities are

being decided and agreed upon

National agenda is drawn from the ruling party’s manifesto or when the government
Ideally, national priorities should be based on long term plans, for example twenty years, and then broken down into five years or for the periods of time between elections. Prioritization frameworks such as Vision 2020 and the Millennium Development Goals (MDGs) are an example. Kenya could adopt the Ghanaian and South African approach which require a national priority setting process every 20 or so years and which all Governments are bound to. The Draft Constitution has attempted this by proposing that the Economic and Social Council guide national priority setting to achieve economic and social development. Without a long term vision to which government is bound, citizens cannot hold governments accountable as there is no baseline against which each government is judged, since essentially every government starts on a clean slate.

Ideally, national priority setting should involve consultations between the Government and the people. The only time the Government engaged in wide consultations with Kenyans was during development of the Poverty Reduction Strategy Paper (PRSP). The budget process should also be as consultative as possible. There has been some progress towards this with the formation of the sector working groups. These were launched on September 7, 2005 and will incorporate all stakeholders. GRB advocates should not only be engaged in national priority setting processes but also in the sector working groups. This way, they can ensure that gender issues are mainstreamed in these processes and proposed interventions are allocated adequate interventions. A comparative learning experience comes from Uganda, which will launch their MTEF with gender mainstreaming guidelines in October this year. In their case, the Treasury moves out and consults with the people at the District level and then fashions the budget taking into consideration the different districts’ priorities and gender issues. Tanzania is also way ahead in terms of taking gender issues into consideration when coming up with their budget.

It is best for GRB advocates to get involved in the budget process right from the sector working groups.

**MTEF**

A presentation on MTEF was made covering the following:

a. Definition of MTEF
b. Objective of MTEF
c. Essentials of implementation of MTEF
d. Key components of MTEF
e. Key events in the MTEF calendar
f. Comparative experience of MTEF in other countries
g. MTEF and Gender Responsive Budgeting

*For the full presentation see Annex 2*

It is a tool that has been developed over the years taking into account the elements of the different types of budgeting. The Kenyan MTEF has incorporated line budgeting because
OBJECTIVES

- Quality and timely reporting
- Establishment or strengthen systems based on the current status
- Establish data products warehouse/bank
- Dissemination strategy
- Structured coordinated flow of routinely collected and analyzed data
- Clear indicators on performance

WHY MONITORING AND IMPACT ASSESSMENT

- To provide information needed to bring about mid-course corrections in programmes and projects
- To allow for the analysis and resolution of systemic or policy issues
- To improve the design of the future operations
- To contribute to strategic policy and program decisions

of our historical background. It is best implemented in Africa and has been researched and refined in Africa with South Africa having the best MTEF framework followed by Uganda.

It is called a framework because it provides a link between budget priorities and realities on the ground. It creates a framework where priorities are driven by policy. Where MTEF is working well, there is usually consensus on resource allocation as sectors and the executive have a dialogue on policy choices and appreciate the impact of their policy choices.

Though MTEF requires a new budget structure to be in place, in Kenya it has been imposed on the old structures. When fully implemented, it makes budget monitoring through tools such as through Public Expenditure Tracking Surveys (PETs), easier. In Kenya, the Kenya Institute for Public Policy Research and Analysis (KIPPRA) undertakes PETs but it is best done by independent bodies such as civil society organizations. Civil society needs to develop capacity to monitor execution of budget.

Key components of MTEF

- **Stage 1**: MTEF identifies the available resources and sets the macro framework—this is a very analytical stage.
- **Stage 2**: This is followed by sectoral reviews and reports—which include people’s participation and stakeholder consultation. This would be a good area for CSOs to get involved. In most countries this involves a public expenditure review and again, CSOs should get involved here. CSOs will have more impact if they are involved in the sector working groups. The reviews become the guidance in the prioritization for resource allocation. If the bottom-up approach in priority setting and resource allocation is well framed, MTEF will work well. In Kenya, we are still at the stage where prioritization for resource allocation is top down.
- **Stage 3**: Financial programming—at this stage, the dice is cast and no changes can be made. There are no consultations at this stage.

Given the MTEF Calendar, the best time for CSOs to push their agenda, is between August and February.

MTEF in other countries

- South Africa - has the best MTEF model. This is because it has political support and the budget makes significant allocations towards the social sectors
- Tanzania - are on performance based budgeting which is a stage in the implementation of MTEF
- Ghana - their MTEF collapsed in 2004 but they are re launching it.
MTEF and Gender Responsive Budgeting

In order for Gender Responsive Budgeting to work within the MTEF framework, there must be:

1. **Political Buy-In** - Parliamentarians and all policy makers should understand the MTEF and they will therefore be better equipped to assess whether interventions and policies to address gender issues have adequate resources. If Parliamentarians and politicians do not understand MTEF, they will reject it, yet it offers the best framework for incorporation of GRB

2. **Inclusiveness** - for Government to go beyond itself there must be agitation from outside government civil society bodies should make demands for budgetary and indeed other policy setting processes to be inclusive. This means that GRB advocates should demand that the Government should adopt an MTEF approach that will facilitate the proper resolution of gender concerns

3. **Fiscal discipline** is imperative

**OBJECTIVES**

- Quality and timely reporting
- Establishment or strengthen systems based on the current status
- Establish data products warehouse/bank
- Dissemination strategy
- Structured coordinated flow of routinely collected and analyzed data
- Clear indicators on performance

**WHY MONITORING AND IMPACT ASSESSMENT**

- To provide information needed to bring about mid-course corrections in programmes and projects
- To allow for the analysis and resolution of systemic or policy issues
- To improve the design of the future operations
- To contribute to strategic policy and program decisions
Aim:
To raise awareness about the concept and the practice of engendering budgets

Objectives:
1. To explore the concept of analyzing budgets from a gender perspective
2. To explore the process for engendering budgets

2.1 Concepts of Gender Budgeting

- Gender Budgets / Gender sensitive budgets
- Women’s budgets / budget statements
- Gender neutrality
- Gender blindness - ignoring the gendered impact of policy

The trainer then gave the participants the following handouts on Gender Responsive Budgeting

Handout 5: The Need for a Gender Aware Budget

(It has been argued above/earlier that among the working tools available, the Budget is the real instrument of choice which governments use in pursuit of their numerous policy commitments. As such, the budget is the single most important process and tool for pursuing development; from the perspective of gender, it is capable of offering tremendous opportunities for redressing both historical and continuing inequalities and injustices)

Traditionally, gender relations are not taken into consideration in government fiscal estimates. There is the assumption that policy and expenditure patterns are gender-neutral. But this a fallacy; it will be shown later/below that there is confusion of gender blindness for gender neutrality

(The case for making budgets gender-aware or gender-sensitive is strong). Firstly, the above-noted underlying assumption ignores the reality and existence of gender-specific economic factors that militate against women. Conventional economic growth, for instance, measured in terms of increase in economic activities as well as the returns on such increased activities, is assumed to exclude much of the work women do. By this is meant work, in the particular case of Africa, such as household chores, childcare, subsistence farming, and community welfare. It is work, which is exacting, time-consuming, and vitally important yielding the social capital necessary to hold society together. But it is work, which goes unrecognised in economic growth terms; it is not accounted for in the GDP, it is not reflected in the national;
Participants were then taken through the various ways of gender budgeting. This is expounded upon in the handout below

**Handout 7: Gender Budgeting; Scope and Approach**

So, women's budget or a gender-sensitive budget is not a separate budget for women. Rather, it is an analysis of the government budget to establish the budget's differential impact on women and men and on different groups of women and men. A gender-sensitive budget is about taking government's gender commitments and translating them into budgetary commitments.

CONCLUSION

- In every reform there are losers and winners. The impact for losers is immediate whereas the impact on winners i.e. the benefits are later. Hence in any reform the resistance is immediate as those who expect to lose mobilize efforts to resist change. On the other hand the rewards are much later in the process and hence appreciation takes time.
Women’s budgets are fundamentally about mainstreaming gender issues, about ensuring that gender issues are integrated into all national policies, plans and Programs rather than regarding women as a special ‘interest group’. The objective of a gender-sensitive budget is to inform debate about policy and the appropriate allocation of public expenditure and taxation.

Several countries have already produced gender-sensitive budgets and others are in the process of doing so. In each country the exercise differs according to the local situation. Some of the differences between the models can be categorised according to the following criteria:

- **Location:** Who initiates the exercise? Who does the exercise? Participants in these exercises can include government, parliamentarians, NGOs and others in civil society. If the exercise is conducted within government, there are further questions as to who actually does the day to day work and how the claim of responsibility will function. In practice, this may involve the women’s ministry or other government gender machinery, the finance department, or other staff within individual portfolios and contracted consultants.

- **Scope:** What is covered in the exercise? Will it be all levels of government (national, state/provincial and local)? Will it cover both expenditure and revenue? In the case of expenditure, will it cover all or only selected portfolios? If it covers selected portfolios, will it be only the social sectors, or will it include a balance of social and economic portfolios? If an analysis of revenue is part of the exercise, will it cover only taxation or all sources of revenue? Which figures will be examined - past budget, past actual expenditure, estimated current budget allocations, future budgets as projected in medium-term expenditure frameworks?

- **Reporting Format:** Will it be published as a separate budget document or integrated in existing public documents? The choice depends to some extent on the existing budget documents in a country. Australia and the United Kingdom, for example, produce a series of budget-related papers, which are tabulated on the day of the Budget. South Africa has three documents - the White Book containing all the estimates of expenditure, the Minister’s Budget Speech and the Budget Review, which contains discussion of the economy and the different portfolios. Mozambique has a single document, which contains both the estimates and the Minister’s Budget Speech.

- **Politics:** Who will be involved in the process at the different stages? Who will use the products? Who will fund the exercise? Who has the power to enforce accountability for gender equity? Who will resist? In what ways will gender become part of the public debate on budgetary policy?

So far, the women’s budget initiatives stressed reprioritisation rather than an increase in overall government expenditure. They have also emphasised reorientation of government activity rather than changes in the overall amounts allocated to particular sectors. Yet there are still
challenges, such as the financial constraints posed by the macroeconomic situation in the country and the audiences that are being reached by the initiative. Issues that need more exploration include the gender effects of fiscal decentralisation, effects of donor funding on gender-targeted spending, and the need for careful analysis on inter-sectoral prioritisation.

A gender sensitive budgetary analysis can take place from the expenditure side as well as revenue side. Most gender budget exercises have focused on three categories of expenditures to date. These are:

- **Category 1:** Specifically targeted expenditures by government departments
- **Category 2:** Equal Employment opportunity expenditure by government agencies
- **Category 3:** Mainstream budget expenditures

Evidence suggests that majority of government expenditures fall under Category 3. The “funds specifically set aside for women’s Programs” mentioned by Elsie Thompson falls under Category 1. While many policy makers and public officials readily recognise the gendered nature of targeted Programs of government budget for women and men in Category 1 and 2, these are small and short-term in terms of the total government budget. I would say, while Category 1 and Category 2 spending are good entry points for starting to analyse government budgets, the ultimate goal is really to get to influence Category 3 spending

(Simel Esim)

**Some Questions** to raise in approaching budget analysis from the gender perspective:

1. How much is spent? On what?
2. How are services delivered? Say, for example, are the departments of justice and/or health providing one-stop facilities for women who have been subjected to violence?
3. How does possible expenditure relate to informal and unpaid provision of services through households and family network? Women are the community nurses; their work is usually unpaid for.
4. Who is going to benefit in terms of access to services such as grants, health, legal aid?
5. Who is going to benefit in terms of public sector employment. Will affirmative action help?
6. What is the impact of poor women in terms of access to more time, better nutrition, better health and better skills e.g. provision of electricity, child care, water etc.

**The Process of Engendering Budgets**

1. Identify persons handling budgets at ministry/departmental level
2. Run sensitisation workshops and Programs
3. Identify constraints to engendering budgets

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**IMPACT OF GFS ON THE CURRENT BUDGET**

- **Item level:** There will be changes on the structure as the item level which has been having three digits moves to five digits
- **Activities:** Many activities that had been reflected as items of expenditure will now be itemized to several items

**Impact of GFS on the current budget (Continued)**

- **Programmes:** Programmes that had been reflected as items will also be disaggregated into several items.

*The challenge:* Need to improve MTEF further and introduce programme based budgeting.
4. Train the budget officers on what needs to be done
5. Sensitise the estimates committee
6. Sensitise the Budget Technicians

Plenary Discussion

There are two approaches to lobbying Government on collection of gender disaggregated data with a view to this becoming a standard practice:

1. Whenever any survey is done, ensure you request incorporation of gender indicators e.g. One can lobby for the Kenya Demographic and Health Survey (KDHS), Kenya Integrated Budget Household Survey (KIBHS) etc to collect gender disaggregated data. Alternatively, one, can request the Central Bureau of Statistics (CBS) to carry out a survey or one can commission their own survey that will facilitate the collection of gender disaggregated data. To do a survey that will give a national outlook, one needs a sample and the sampling frame is in the custody of the CBS. One can then get the data and use it for different analyses

2. Time Use Survey is another good approach as it can produce some good gender-disaggregated data on any number of gender roles

Gender responsive budgeting advocates should ensure they have a representation in any budget-making and policy making processes so that they can influence these processes accordingly

2.2 Determining what tools to use for budget analysis from a gender perspective

Aim:
To create awareness of the range of tools currently in use

Objective:
To review existing analysis tools

In order to achieve the aim and objectives of the session, participants were given the following task

Justification and linkage with MTEF (Continued)

- Time to prepare and finalize budgets: The current process of preparing and finalizing the budget has clearly become manual despite computerization. Indeed activities such as cleaning, proof reading will be referenced to when the budget is being finalized. This takes time which could be used on policy analysis for decision making.

With the new classification a lot of proof reading should be by the computer programme

Justification and linkage with MTEF (Continued)

- Analysis of the budget to aid in decision making: Current system does not allow quick analysis as it involves some manual adjustments of items and this often leads to decisions being made which have to be adjusted later
Task: Groups to analyse three tools in light of the following:

1. Is the tool usable in terms of instruments highlighted and implementation process?
2. If not, what adjustments may be made to make the tool more relevant?

Group 1 Presentation

The group discussed the following tools:
1. Gender Disaggregated BENEFICIARY ASSESSMENT of Public Service Delivery and Budget Priorities
2. Gender Disaggregated PUBLIC EXPENDITURE BENEFIT Analysis
3. Gender Aware POLICY EVALUATION of Public Expenditure by Sector

Handout 8A: Tool 1.
Gender Disaggregated BENEFICIARY ASSESSMENT of Public Service Delivery and Budget Priorities:

Aim:
To collect and analyse the opinions of men and women on how far the current forms service delivery meet their needs and how far current patterns of public expenditure accord with their priorities

Instruments:
Opinion polls attitude surveys, participatory rapid appraisal processes (including focus group discussions, participant observation, and semi-structured and conversational interviewing preference ranking and scoring. Opinion polls and attitude surveys are quantitative in nature, which address individuals in isolation. These are useful to Ministries of Finance,Women’s Affairs and sector ministries. On the other hand participatory rapid appraisal processes are qualitative instruments, which provide for collective analysis and discussion of issues under consideration. Discussion and reflection are not necessarily statistically representative. These may prove useful to NGOs and CBOs

Implementation:
- Develop the instrument
- Gather and analyse gender-disaggregated views
- Create a process in which women feel comfortable in expressing their views
- Identify the different needs and priorities of men and women. Analyse and publicise the findings seeking comments

JUSTIFICATIONS AND LINKAGE WITH MTEF (Continued)

• Flexibility: Prudent implementation of the budget requires that the manager has responsibility to make decisions on movement of funds at certain levels. Despite having adopted MTEF the budget is still reflecting sub item level which requires that should any change be made authority has to be sought from Treasury. The new Classification endeavours to remove some item level and allow some flexibility for the managers

Justification and linkage with MTEF (Continued)

• Prioritization: Prioritization requires that the inputs related to the activity are clearly identified for establishing the cost of the programme and its impacts to the sector and the economy. Indeed prioritization is a process of engaging the responsible persons to prove why, what for and the cost of the activity

The structure of the budget has a close linkage with the prioritization process
Group Presentation

1. The tool can be used to gather feedback on whether services are meeting the needs of individuals and communities and allocations were in line with the individual and community priorities.
2. Some organizations are already using opinion polling and attitude surveys like Steadman Group, Central Bureau of Statistics and Transparency International-Kenya.
3. The Executive arm of the Government and Civil Society Organizations should apply both the qualitative and quantitative tools of analysis.
4. The Recommendations for its use were as follows:
   - Both qualitative and quantitative instruments should be used by CSOs and Government to get better feedback on problem areas, experiences etc.
   - Responses should be diverse.
   - The instruments should be sensitive to the respondents’ ability to talk freely, e.g. have individual sessions to enable victims of domestic violence to speak out. Also set interviews for a suitable time and in the aforementioned case, ensure the interview is set for a time when the alleged victimizer is away.
   - Ensure that the tool is valid so that when applied by other people, the results are consistent.
   - Ensure that it is nationwide to facilitate comparative analysis.
   - Use the tool alongside other tools.

Plenary discussion

- It is important to use a well structured questionnaire to get useful data.
- It is advisable to use a qualitative tool alongside a quantitative tool e.g. an opinion poll along with a focus group discussion. For example in the Kibhs, there is also a community questionnaire that will be used to gauge communities’ feelings regarding various issues that have been identified for deliberation.
- Opinion polls usually adopt a more nationalistic view of issues while for specific issues covering specific areas, a focus group discussion would be more useful.
- In terms of implementation the instrument has been developed before and can be used by e.g. Central Bureau of Statistics, Steadman Group.
- It can also be used to monitor the impact of, for example, the Constituency Development Fund.
- A beneficiary assessment can be done at any stage of the budget cycle so that the results of this assessment can be utilized for lobbying at all stages of the budget cycle.
Handout 8B: Tool 2,  
Gender Disaggregated PUBLIC EXPENDITURE BENEFIT Analysis  

Aim:  
To analyse the extent to which men, women, boys and girls benefit from expenditure on publicly provided services  

Instruments:  
Benefit incidence analysis  
This requires the measurement of:  
• Unit cost of providing particular services e.g. providing a primary school for one year  
• The number of units utilised by women, men boys and girls  
  \[ BI = \text{value of unit costs} \times \text{number of units utilized by the relevant individuals} \]  

Example  
For girls: The incidence of benefit of public expenditure on primary education for girls is equal to the value of public spending on primary education multiplied by the ratio of girls’ enrolment in primary school to the total enrolment in primary school  
For boys: the value of public spending on primary education multiplied by the ratio of boys’ enrolment to total enrolment in primary school  

This instruments are particularly useful to the Ministry of Finance and those ministries responsible for providing public services. The instruments are best designed by Central statistical offices and Ministry of Finance. The calculation requires substantive data that are normally accessed from the Central Statistical Offices  

Implementation:  
• Identify whether this instrument has ever been in use  
• If so has it been disaggregated by sex?  
• If relevant data not available then develop procedures in place to generate the relevant information  
• Calculate the numbers  
• Disseminate and encourage debate  
This is a backward looking quantitative tool that reveals what has been the distribution of benefit from public services. It is particularly valuable for establishing baselines and setting up monitoring systems  

RECENT DEVELOPMENTS IN GFS  
• 1986 GFS manual: Was mainly to provide for a coordinated standardization of Government Financial statistics so as to support fiscal analysis. This initial manual covered just what is known as central government and was cash based i.e. transaction were recorded when cash was paid  

• GFS 2001: This was a revision of 1986 GFS edition and it covers a wider range of government. Indeed it recognizes that General government has three major sectors which are the Central Government, the state government and the local government
Group Presentation

1. It is a tool of gauging the unit cost of a service and the extent to which women and men benefit from provision of this service
2. It is mostly used by Ministries
3. The instrument uses the unit cost of producing certain services x no. of units used/utilized by men, women, boys and girls
4. CSOs can utilize it to lobby for changes in budgetary allocations while Government can use it to analyze the budget to determine whether the resources reached the intended recipients
5. For it to be well utilized there needs to be:
   - Relevant capacity among its users
   - Awareness of the tool among its users
   - Proper data collection and recording
   - A proper checklist of gender indicators

Plenary Discussion

- The tool facilitates an analysis of previous budgets and sets the stage for lobbying in regard to future allocations
- It is important to be clear about what are public goods and services such as education, health and roads so that analysis is carried out on the correct data
- When analyzing, be clear about what the gender issues and gender indicators are and then identify what gender issues have been addressed in the budget according to the gender indicators

Handout 8C: Tool 3, Gender Aware POLICY EVALUATION of Public Expenditure by Sector

Aim:
To evaluate policies that underlie budget appropriations to identify their likely impact on women and men. Are the policies likely to reduce, increase or leave unchanged the degree and pattern of gender differences?

Instruments:
- A narrative of expected events
- A flow diagram
Recurrent

4. Is a useable tool and can be applied by CSOs and Government to, for example, Institute of Economic Affairs (IEA) and Collaborative Centre for Gender and Group Presentation

2. It is a forward-looking tool
3. Institute of Economic Affairs (IEA) and Collaborative Centre for Gender and Development (CCGD) have applied this tool. IEA uses the narrative of expected events instrument while CCGD uses the same together with the checklist instrument
4. Is a useable tool and can be applied by CSOs and Government to, for example, gauge whether the country is committing to its domestic policies and regional and international obligations such as the MDGs
5. It can be used with Tool 2 for an analysis of the current fiscal year’s budget using the historical context from application of Tool 2
6. It can also be used within the MTEF framework to influence the second and third year estimates within the Medium Term Expenditure Framework (MTEF)
7. Recommendations

The major weakness of this instrument is that the nature and scale of the links in the causal chain cannot be predicted with accuracy. There are a number of organisations, which might conduct gender aware policy evaluation of public expenditure. This should be done as an open consultative process. A two-step process is recommended:
• Each ministry should conduct a gender aware policy evaluation of its planned expenditure prior to the budget using an agreed method. This could be annexed to the Budget Statement
• NGO’s and research institutes should be encouraged and facilitated to carry out independent evaluations of expenditure policy

Implementation:
• Identify data requirements and data gaps and formulate a strategy to address the latter
• Conduct the policy evaluations
• Publicise the findings

This is a forward-looking instrument. e.g. a planned increase in public expenditure is expected to improve education qualification for girls (and reduce the gender gap in enrolment) and result in improved education qualification for girls

Budget Classification (Continued)
- Recurrent budget: This budget is expected to cater for recurrent type of expenditures ranging from salaries personnel expenses, transport operating and transfers

A review of recent budgets however finds out that there are capital related expenditures in the recurrent budget making the dual budgeting in Kenya a false division of the budget

BUDGET CLASSIFICATION IN CONTEXT OF KENYA
- The budget as is at the moment has three areas which are: Organizational which is a description of the institutions these are the votes and vote heads. Basically by the vote head one would establish which is the institution and where it may geographically located
- Then there is the operational which is the functional or programme level. This answers what is this money for and this is what we have been commonly referring to as the Sub-vote

Group Presentation

1. It is an evaluation of policies and their likely impact on women and men
2. It is a forward-looking tool
3. Institute of Economic Affairs (IEA) and Collaborative Centre for Gender and Development (CCGD) have applied this tool. IEA uses the narrative of expected events instrument while CCGD uses the same together with the checklist instrument
4. Is a useable tool and can be applied by CSOs and Government to, for example, gauge whether the country is committing to its domestic policies and regional and international obligations such as the MDGs
5. It can be used with Tool 2 for an analysis of the current fiscal year’s budget using the historical context from application of Tool 2
6. It can also be used within the MTEF framework to influence the second and third year estimates within the Medium Term Expenditure Framework (MTEF)
7. Recommendations
Budget Analysis, Monitoring and Impact Assessment

Budget Structure (Continued)

- Economic Classification: This is also what is known as the item level. As the budget evolved from being a document to report to legislature but also a policy document the need then arose to ensure that it should also reflect the changing requirements of decision maker.

Without this feature the budget data on the government operations would not be useful to the decision maker.

BUDGET CLASSIFICATION THE CONTEXT OF KENYA

- Dual Budgeting: For many years we have prepared two distinct budgets, a development budget and a recurrent vote.
- Development Budget: Also referred to as the capital budget in which all government spending that is expected to create future assets is reflected. All donor funds are reflected in the this budget irrespective of whether the activities being funded are recurrent or development in nature.
- According to financial regulations reviewed from time to time all donor funds are to be reflected in the development budget.

- Line Ministries SHOULD avail details of their specific budgets so that gender responsive budget advocates can better assess the impact of the budget and related policy statements. The current situation is that the Ministerial Votes are stated as a lump sum figure. This hinders analysis of the budget from a gender and other perspective
- Hasten the transition to performance based budgeting so that those interested can be able to do analysis that is better informed and more in-depth. Better data collection by line Ministries and information dissemination and awareness creation on MTEF to MPs, CSOs, line Ministries and other stakeholders will enhance the transition
- Intensify dissemination of the MTEF framework among all stakeholders particularly Parliament and civil society

Plenary Discussion

Participants felt it was important to identify which, among the tools from the narrative, flow diagram, checklist, log frame analysis or performance budgeting are more appropriate for analysis of different sectors’ budgets

Group 2 Presentation

The group discussed the following tools:
1. Gender Aware Budget (EXPENDITURE) Statement
2. Gender aware medium term Macroeconomic Policy Framework
3. Gender disaggregated analysis of impact of budget on TIME USE

Handout 8D: Tool 4,
Gender Aware Budget (EXPENDITURE) Statement

Aim:
To demonstrate the expected implications of expenditure estimates addressing issues of total public expenditure and expenditure by sector ministries

Instruments:
Disaggregating of projected expenditure into gender relevant categories is a key instrument. Conventionally public expenditure is disaggregated by:
- Ministry and functional division
- Recurrent and capital expenses
- By line items – personnel, equipment, fuel etc

This makes it difficult to the extent public expenditure priorities align with the needs of different groups of women and men and how this different groups benefit from the expenditure
The following could be done as examples.

- **Gender Equality Targeted Expenditure**
  The share of expenditure, which is targeted explicitly to women to help redress past inequality and neglect. E.g. education and health programs targeted at women and girls, equal opportunities initiatives in employment, programs to support women’s business

- **Women’s Priority Public Services**
  The share of expenditure devoted to public services which have been identified of highest priority in reducing the burdens of women (especially poor ones) and reducing gender gaps in health, education, income and leisure e.g. primary education, healthcare, household water supply and sanitation facility and rural electrification

- **Gender Management System in Government**
  The share of expenditure devoted to the ministry of women’s affairs; Gender Equality Commission, Gender Focal Points in Ministries etc

- **Women’s Priority Income Transfers**
  The share of expenditure devoted to income transfers that have been identified as of highest priority in reducing income inequality and dependence e.g. child benefits, women’s pensions

- **Gender Balance in Public Sector Employment**
  For each ministry, shares of men and women in employment by grade; average earnings of women as a percentage of average earnings of men in each grade

- **Gender Balance in Business Support**
  The projected shares of men and women in expenditure directed to business support in agriculture, manufacturing and services (training loans, subsidies)

- **Gender Balance in Public Sector Contracts**
  Shares (by value) of contracts going to male-headed firms and female-headed firms

- **Gender Inequality Reduction Rate**
  The share of each ministry’s expenditure that is expected to reduce gender inequality. This will be accompanied by quantitative indicators of the expected reduction in gender inequality and an explanation of how the reduction is expected to be met

A Gender Aware budget can only be produced by the Ministry of Finance in co-operation with all government ministries

**Process:**
- Establish how the budget is currently being prepared and presented
- Identify how far the required information for the gender disaggregating is currently available
- Agree on which gender relevant expenditure disaggregating will be presented in the next budget and establish procedures for the collection of the relevant information and production of the relevant information

Distribute this statement and encourage discussions.

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**Budget Structure (Continued)**

- **Functionality:** As the legislature pressurized for more information of the intentions and purpose of spending the whole issue of functions came into existence and this classification is what is today known as sub-votes

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**Budget Structure (Continued)**

- **Functionality:** Balancing items or Financing of the budget: The earlier budgets in the evolution of history were mainly funded by resources generated through charges of fees or revenue. However as governments expanded the need arose to look for other sources of funding and this added to the structure of the budget. World over budgets are being financed through local borrowing, external borrowing as well as grants. If not the budgets are creating a surplus which allows for Net lending
The Evolution of the Budget Structure

• Dual budget: This was the initial attempt in the classification of the budget. This basically was defined in terms of intentions or purposes of the budget and was hence the starting point of preparations of the recurrent and development budget also known as the capital budget. This was as early as the 18th century. The Resources also then had to be compartmentalized according to uses and thus had the development revenue and the recurrent revenue

Structure of Budget (Continued)

• Administrative classification: With the changing times then the legislature became more involved and concerned about the budget and hence wanted in their effort to supervise the budget to know who is spending the resources. Hence introduction of Heads

The effort was to comply with indicating the spending responsibility

Group Presentation

1. The Ministry of Finance issues a Budget Circular that guides prioritization of resource allocations in different Ministries and helps them plan and budget within the set ceilings
2. The Budget Speech gives a framework of how the Minister proposes to allocate resources in a particular financial year, therefore affecting policies
3. The tool is useful but there are certain adjustments that must be made:
   • Both the Budget Circular and budget speech have to be engendered
   • There is need for more gender disaggregated data. Program based budgeting can be considered as it facilitates the evaluation of the impact that budget allocations have on different groups of people

Plenary Discussion

• It was noted that the data required for the analysis is not available in the form required
• It appears that this tool has not been used in Kenya though it has been used in other areas
• Gender responsive budgeting advocates can instigate the engendering of the Budget Circular by the Finance Minister so that this carries through to the final budget. The gender budget analysis advocates can influence the drafting of the circular before it goes out to the Districts and to the other Ministries. This can be done by analyzing the previous year’s budget circular and trying to project the impact of not mainstreaming gender issues when coming up with the budget. HIV/AIDS issues have been mainstreamed into the whole budget process yet there has been no advocacy for this to be done. This could have been due to the classification of the pandemic as a national disaster. To ensure a similar approach is taken with gender issues, there should be consistent and persistent advocacy for gender issues to be mainstreamed into all policy formulation
• This can be the starting point for advocating for gender mainstreaming in the budget followed by development of the checklists for different Ministries on how to mainstream gender issues. The budget technicians will be more open to mainstreaming gender if direction comes from the Minister rather than from gender responsive budgeting advocates. It is therefore important to lobby the Minister for Finance to include in the Budget Circular a requirement that gender issues be mainstreamed
• A good starting point is the budget circular of last year
Handout 8E: Tool 5,
Gender aware medium term Macroeconomic Policy Framework:

Aim
To create a medium term macroeconomic policy framework incorporating differentiated roles of women and men in economic activity

Instruments
Medium term macroeconomic models have been done with the assistance of certain models:
- Financial programming
- Fixed coefficient two-gap growth accounting models
- Macroeconomic models
- Computable general equilibrium models

Currently these models do not take into consideration gender issues. The following approaches could be used to introduce gender concerns where applicable:
- Disaggregate existing variables in the models on the basis of gender where applicable.
- Introduce new models incorporating a gender perspective
- Construct new models incorporating the conventional macroeconomic system (based on the national income accounts) and a gender relations system (based on household income accounts of unpaid work).
- Change the assumptions of the available models regarding social-institutional set up to incorporate gender perspective. A major focus of economic reforms is changing these institutions but the analysis of institutions and design of reforms currently overlook the gender dimension.

Implementation:
- Organise symposia on macro-economic models currently used by the country to integrate gender in them.
- Set up working group of economists and gender analysts to produce a report on ways to integrate gender into the country’s medium term economic policy framework.
- Organise workshops to consider ways in which women can play a greater role in macro-economic policy making.
Group Presentation

1. It is used to project resource envelopes
2. The institutions involved include: Kenya Institute of Public Policy Research and Analysis (KIPPRA), Kenya Revenue Authority (KRA), Ministry of Planning and National Development, the Central Bank of Kenya and the Treasury
3. They consider macroeconomic variables like: inflation rates, taxation, grants, exchange rates, fluctuations and budget deficit
4. The tool is currently not usable in our circumstances but could be with some adjustments:
   • Development of a new macroeconomic model
   • Incorporation of unpaid work in national accounts
   • Training of economists to be gender sensitive

Plenary discussion

• There is need to come up with alternative macroeconomic models which take gender issues into account, which can then be sold to policy makers
• There is a lot of work involved in engendering the macroeconomic model. It is a complex tool that requires a major paradigm shift and may take a long time to come to fruition
• System of National Accounts (SNA) 1993 is a standardized system of accounting for Governments. However it does not recognize non-market activities but allows satellite accounting to cater for activities that are not monetarized such as housework and informal sector services where majority of those involved are women. With regard to housework and homecare, a good starting point would be to base the satellite accounting system on time use systems necessitating a national survey on time use. Australia and Canada have satellite accounting for homecare based on the time use model which they use to inform their policies
• There is need for discussion and debate on whether all variables in the macroeconomic model such as taxation, monetary and fiscal policy etc can be engendered

Handout 8F:
Tool 6, Gender disaggregated analysis of impact of budget on TIME USE

Aim
To identify relationships between national budgets and household time budgets so as to reveal macroeconomic implications of unpaid work in social reproduction. That is the time devoted to caring for the family and community members, to the sick, to collecting fuel and water; to cooking cleaning and teaching children and so on
**Instruments**

Time use data disaggregated by sex (and age) can then be used to reveal connections between the government budget and household time budgets. For example:

- Calculation of the reproduction tax defined as the proportion of a person’s time spent on unpaid reproductive work in order to maintain society. Changes in the reproduction tax can then be linked to changes in other taxes
- Calculation of social sectors’ input-output matrix that includes unpaid caring work as an input-output as well as social sector public sector expenditure
- Calculation of household expenditure of time and money on services including health education, sanitation, transport. Changes in time expenditures can then be linked to changes in public expenditure

The instrument may be used by:

- Social Sector ministries to analyse the impact of their policies on household use of time to produce social services
- Ministry of finance to analyse implications of the budget for the satellite account for the unpaid economy as well as for the convention national accounting

The instrument is generally developed by the Central Statistical Offices, since it has the capacity to conduct regular comprehensive time use studies

**Implementation**

Identify data available on time use for the country concerned. If necessary initiate a regular collection of time use data

Develop awareness how such data may be used

- Encourage relevant ministries to publish analysis of the implications of their expenditure policies on household time budgets
- Publicise data
- Have public discussion
- Review policy and consider what changes are appropriate

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**MTEF AND GENDER RESPONSIVE BUDGETING**

- Inclusiveness—ensuring there is forum for consultation, Kenya through the Gender thematic group, the sector working groups, and the public hearings
- In Tanzania there is the cross cutting gender working group for MTEF consultation
- Integration: MTEF guidelines in Uganda and Tanzania incorporates gender issues

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**Conclusions (Continued)**

- Political Buy in is necessary
- Inclusiveness i.e. reaching out beyond government in consultation
- Fiscal Discipline is key to the success of MTEF
Group Presentation

1. This tool is useable but the government continues to ignore women’s unpaid work
2. This tool looks at the triple roles of women:
   - Reproductive roles-child birth and child care
   - Productive roles-small scale businesses, farming etc
   - Community roles-caring for the sick, church work etc
3. Its main limitation is that there is no data available on time use. There is therefore need to embark on aggressive data collection for the tool to work

Plenary discussion

• There are some encouraging moves towards the use of time use in computing development statistics
• The social accounting matrix is used to determine who earns what and who works where. The input/output matrix is part of the social accounting matrix

TASK: The Groups are to relate the data provided and identify:

• What tools out of Tools 1-4 can be used to analyse the Education and Health Votes of the Government of Kenya Budget Estimates for Financial Year 2005/2006
• What type of data presentation is required to make the tool more useful

Before undertaking this task, participants should understand:

Gender Issue(s) - is any aspect of women’s and men’s lives and their gender relations that affects their lives in society e.g. what is the gender issue in education or health?

Gender Indicators - is statistical information chosen specifically to shed light on a specific economic, demographical or social problem in question. An indicator can be single figures or distribution such as percentages, ratios or rates

1. Tool 1 is beneficial since it can facilitate the analysis of the Ministry of Education’s and its agencies’ provision of services in terms of beneficiaries. Are its services e.g. special education, reaching the intended beneficiaries? However, it is difficult to say whether it can be applied because:
   • Data are insufficient. There are only numbers but not trends
   • Estimates do not reflect the context e.g. how many girls, boys, men and women have special needs in e.g. Migori, Kwale and how many have enrolled in school
   • Data are not user-friendly. Why not have pictorial presentation such as pie charts showing which line item or program is to get the bulk of the funds?
   • Intended outputs are not detailed, only inputs e.g. under school feeding Program why not tell us how many loaves of bread will be produced based on the provided inputs?

2. Using Tool 2 would give a justification for allocations but it is really not applicable because:
   • It requires gender/sex disaggregation of data e.g. school enrolment as per constituency. It would also require computation of unit cost of educating a girl in standard 1, a boy in form 3 etc. It would also require opportunity costing e.g. of 11 year old girl not going to class instead of minding siblings

3. Tool 3 is beneficial but is not really applicable because:
   • You need actual policy documents alongside estimates
   • You need more contextual information to anticipate impact such as gender/sex disaggregated data

4 Tool 4 deals with implications of sector expenditure as seen against total expenditure;
   • The tool cannot be used with the current data because gender/sex disaggregated data is required for it to be of utility
   • Total expenditures are required
   • There is need for identification of trends in allocations


1. There were a lot of procurement activities such as buying stationery, printing materials and refurbishment of buildings in both the development and recurrent vote. The team
Budget Analysis, Monitoring and Impact Assessment

SECTORAL REVIEW FRAMEWORK AND REPORTS

- This involves Review and costing of sector strategies and programmes
- In most countries the expenditure review process aids in coming up with a report on the performance of the various programmes in the sector and offers a good guidance in the prioritization of the programmes to be included in the sectoral framework

FINANCIAL PROGRAMMING

- As MTEF is seen as an integral part of the annual budgeting process this level allows to a further down desegregation of MTEF to a three year financial plan which may be presented in form of line item basis or programme. It should be noted however decision making on allocation is made at the time when the sectoral reports are done and not at item level

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recommended using Tool 4 to see whether such procurement activities incorporate gender balanced support in business support and gender balance in public sector contracts

2. On the recurrent budget, there was no clarity on the wages and salaries; what percentage of the salaries goes to men and women. Again Tool 4 can be used for analysis to address this gap

3. The budget had a lot of training expenses and it was not clear who was being trained, what kind of training was being carried out and who the beneficiaries were. There are many gender issues when it comes to training such as whether women are benefiting, is the training on gender related programs etc. Tool 2 can be used to facilitate the analysis of who benefits from such training. Tool 2 can also be used to determine the unit cost of training a man as opposed to a woman

4. The group was also aware of the existence of a sub Program on reducing maternal mortality. The group was also aware of the fact that in the current budget, the Minister increased funding for this area but the line items in the budget did not reflect this. The group recommended the use of Tool 3 to bring out these gender issues. This tool can also be used to gauge whether policy statements are linked to budget allocations and find out whether the Government is committed to implementing these policies

5. Both budgets allocated amounts to ‘Others’. This categorization can be abused as it is unclear as to what it is for

Plenary Discussion

- Tool 1 can be used to analyse the ‘Training’ budget
- The National Statistics System Program is trying to consolidate all the national statistics therefore accessing all this data should be easier. It will also be producing data on demand from government or other interested parties
- There were recommendations that though the National Statistics System Program is a good idea, its premise should not be demand driven production of data. Though it is envisaged to be a body corporate, in producing national statistics, it will be undertaking a public function. Given that compilation of national statistics is a resource intensive exercise, the Government should carry out this exercise and avail the results to any member of the public. If the Government produces statistics on a demand driven basis, many members of the public will not be able to access them since they will not be able to pay for the same. Such statistics should be available to anyone who wishes to access them
- When compiling budgets and other databases, the test that public offices should use is whether this information is user-friendly and can be easily understood by the public

Key Learning Points on Tools for Analysis of Budgets from a Gender Perspective

1. The tools are not as complex as they seem and can be understood
2. You cannot use only one tool for the whole budget process; different tools can be used at different stages in the budget process
3. The tools are adaptable
4. There exists one key tool that can be used to analyse the budget
5. The tools are more effective if the data is disaggregated by sex/gender, therefore the budget structure/presentation should be changed to include gender/sex disaggregated data
6. We need to develop a tool that can facilitate the disaggregation of data by gender/sex
7. The budget presentation/structure determines what type of tool to use. For example, engendering policies that contribute to the variables in the macroeconomic model
8. It is important to have a multi-disciplinary team to undertake the analysis such as economists, sociologists, macro-economic etc
9. Engendering of budgets takes time. The Tanzania experience attests to this
10. Gender budgeting and planning promotes increased efficiency and more benefits for both men and women
11. There is need for CSOs to undertake trend analysis in terms of budgetary allocations in different sectors e.g. what is the trend of budgetary allocations for the education sector etc
12. It is possible to use the budget analysis incidence tool (Tool 2) even at the District Level
13. The backward looking tool is important to facilitate future planning

3.1 BUDGET MONITORING AND IMPACT ASSESSMENT

Through the presentation, the presenter discussed the following:

a. Objectives and rationale of budget monitoring and impact assessment
b. Types of budget monitoring and impact assessment
c. Imperatives in budget monitoring and impact assessment
d. Elaboration of the steps involved in a Public Expenditure Tracking Survey

(For the full presentation, see Annexes 4 and 5)

**Types of Monitoring**

1. Monitoring Through Returns
   It is popular with the Government

2. PETS-Public Expenditure Tracking Surveys

   This is tracking the funds/allocations to see whether they reached the intended beneficiary. In other countries where PETS is used it has emerged that the money that reaches the beneficiary (for example students) is less than the amount released to the implementing agency (in this case, The Ministry of Education) as the implementing agency uses some of the funds for administrative functions

   In Kenya, PETS was introduced in the year 2004
Budget Analysis, Monitoring and Impact Assessment

Points to Note:
- PETs are done on stand-alone projects as a nationwide undertaking may not be possible
- PETs has been applied in the education and health sectors
- The PETs identified equitability of resource distribution and politicization as emerging issues where some areas get more resources than others depending on their political affiliation
- There was also a concern regarding facilitation of the relevant committees, such as Constituency Bursary and HIV/AIDS committees to meet and deliberate on the issues. The opportunity cost of being in the committee was high compared to what committee members would earn when undertaking other income generating activities.

Gender issues
- The PETs for the secondary school bursary scheme was engendered. The questions asked were whether the recipients were girls and whether the school was mixed.
- Another issue that was examined was the impact of bursary allocations on the transition rate of girls from primary to secondary schools
- On the health sector though the PETs was not deliberately engendered, 80% of the respondents at the health facilities were women who were either bringing in a child or coming as patients. This indicated a number of things, for example, that women carried most of the health care burden
- There were more women than men in conceptualization of PETs. Sixty per cent of man and forty per cent of women were involved in the research

When undertaking the PETs there is an effort to understand underlying factors that may have led to gaps in achieving the outcome

3. Monitoring and Evaluation (M&E) and Impact Assessment

Answers the following question: what was the intended impact of the expenditure. This type of monitoring goes further than PETs as it interrogates the reason/objectives for allocations. M&E and Impact Assessment are important in shedding light on implementation problems

Plenary Discussions

It is important for Government to self audit as well as facilitate independent reviews. For instance, it could be the reason the Ministry of Education listed the World Bank to carry
out the PETS on the Free Primary Education Program

Needs assessment in relation to procurement of goods is done informally through discussion and without documentation unless it is within budget preparation which is more specific

Evaluation and impact assessment are closely related. For evaluation, the question is: this is what I set out to do, did I do it? For impact assessment, this is what I set out to do, what happened?

The Ministry that carried out the study could consider sending the respondents involved in budget monitoring and impact assessment copies of the final report to build their confidence in the monitoring process

On whether PETS findings can be the basis of prosecution of persons found to have misappropriated resources: The purpose of PETS is to identify the gaps between policy and implementation. PETS are not supposed to shame participating agencies. This facilitates free research without hostility. However, the PETS findings can be sent to the Attorney General for action

PETS can be used to change the channels or vehicles of funding. For example, when the PETS on the secondary school was carried out, instances of misappropriation of funds by head teachers were found and as a result the policy shifted from channeling them through the head teachers to the Constituency Bursary Committee, though these Committees still have their problems. Some of the head teachers had their employment terminated

For the full presentation, see Annexes 4 & 5

Key Learning Points on M&E
1. Regular evaluation is the highly effective and should include staff involved in Program or project implementation
2. Regular independent evaluation should be carried out
3. Evaluation skills within the organization are needed so that budgets can be vigorously scrutinized based on cost effectiveness and cost benefit analysis plus differentiated impact of allocations on men and women
4. Ideally there should be a requirement for evaluating all Programs and projects by the central, line and external agencies
5. The results should be published and the analyses used in determining expected allocations for subsequent budgets
6. There should be incentives in resource allocation-budgetary systems for undertaking evaluations of existing projects and Programs
7. There is need for new policies being accompanied by an evaluation strategy that should be enforced and observed

MTEF concept (Continued)

• MTEF allows the shift from making line item based decisions on adjustments of expenditures to programme based decision making
• Popular line item decisions are such as an across the board cut on all purchase of vehicles, Equipment or entertainment

OBJECTIVES OF MTEF
• Link the annual budget to the long-term development policies, objectives and plans;
• Improve macroeconomic growth targets by developing a consistent and realistic resource envelopes;
• Improve the allocation of resources to agreed strategic priorities both between and within sectors;
Annex 2: The Concept of Medium Term Expenditure Framework

The Concept of Medium Term Expenditure Framework

By Phyliss Makau

DEFINITION OF MTEF

- MTEF is an ideal tool for translating Governments National agenda into public expenditure programs within a coherent multiyear financial Framework
- The MTEF provides the “linking framework” that allows expenditures to be “driven by policy priorities and disciplined by budget realities”

GROUP WORK

Tasks

Group 1: Prepare a questionnaire tracking the flow of funds with regard to bursary allocations
Group 2: Prepare a questionnaire assessing the impact of bursary expenditure

Group 1 Presentation

The group assumed that the funds were coming from the Treasury then channelled to the Ministry of Education, onward to the Constituency Bursary Fund and finally to the student

Questions for the Treasury officials
- How much money was allocated to the Ministry of Education for bursaries?
- How much money was disbursed to the Ministry of Education for bursaries?

Questions for Ministry officials
- How much did the Ministry of Education request for bursaries?
- How much money did the Ministry of Education receive from the Treasury?

Questions for Constituency Bursary Committees
- How much did your Constituency request for bursaries?
- How much money did your Constituency receive for bursaries?

Questions for school head teachers
- How many boys and girls applied for bursaries in your school?
- How much money did your school receive for bursaries?
- When did you receive the money?
- How much of the bursary money did you disburse in your school?

Questions for the student
- How much money did you apply for?
- When did you apply?
- How much money did you receive?
Group 2 Presentation

Outcome
1. Increased enrolment for boys and girls
2. Increased retention of boys and girls in secondary
3. Increased completion rate

Questionnaire

Section A - Profile of respondent

- Name
- Level of education
- Sex
- Occupation

Section B
1. Have you received any bursary? Yes ☐ No ☐
2. If Yes, how much?
3. How often have you received the bursary and when in what class?
4. Have you been attending school every school day Yes ☐ No ☐
5. If not, why?
6. How many girls/boys were admitted in Form 1 Girls ☐ Boys ☐
7. How many girls/boys actually enrolled? Girls ☐ Boys ☐
8. How many girls/boys did not complete Form 4 because of:
   - Reason
   - Number
   - No Fees
   - Pregnancy
   - Getting Married
   - Circumcised
   - Failing exams
   - Other

GOALS OF MTEF

- Fiscal Discipline: Expenditure by line agencies must adhere to hard budget ceilings in order to remain within aggregate resource constraint.
- Allocative Efficiency: expenditure allocation should address national development priorities
- Operational (technical efficiency: public expenditure should achieve explicit targets at least cost by applying performance targets of output relative to inputs

EVOLUTING OF THE BUDGETING PROCESS IN KENYA

- The budget has developed from a line item budgeting adopted since independence into programme review and forward budget of early 80’s and now the recent development of MTEF
Types of Budgeting (Continued)

MEDIUM TERM EXPENDITURE FRAMEWORK

• Medium Term Expenditure Framework is a modern ideal tool of budgeting that seeks to translate government policies and plans into an expenditure programme within a coherent multiyear macro framework.

Key Learning Points on PETS

1. For PETS, it is important to understand the flow of funds so that the questionnaires are targeted to the right institutions/people
2. Involve the stakeholders in the monitoring so that they can buy into what you are doing and that way, it will be easier to get responses from them. A major stakeholder that should be involved is the Central Bureau of Statistics
3. Make the questionnaire as short as possible
4. When administering the questionnaire appreciate the local context
5. When administering the questionnaire, remain as official as possible
6. Refrain from asking open-ended questions
7. Limit yourself to measurable indicators and get data that is available

9. How many girls/boys went to:
   Polytechnic □  Teacher training □  University □

10. Within two years of completing Form 4, how many girls/boys got a job within 2 years?
    Girls □  Boys □

11. How many children benefited from the bursary?

12. How has the bursary benefited you as a
    Student □  Teacher □  Parent □

13. Has the bursary reduced your financial burden?

KEY PRINCIPLES OF MTEF

• Transparency and accountability
• Comprehensiveness of budget
• Predictability of resources and policies
• Flexibility
• Contestability
• Existence and sharing of information
DAY 4: THURSDAY SEPTEMBER 8, 2005

4.1 Action Planning

Objectives

Facilitate participants to draw up realistic and achievable action plans:
- To identify the priority needs in your institution
- To identify and list priority change requirements
- To identify the resource needs

**ACTION PLAN FORMAT**

<table>
<thead>
<tr>
<th>Specific Objective</th>
<th>Activity</th>
<th>Output</th>
<th>Indicator</th>
<th>Means of Verification</th>
<th>Time frame</th>
</tr>
</thead>
</table>

4. Partners and resource requirements

**Action Plan 1**

**Institute of Economic Affairs (IEA)-Futures Program**

Vision: A Kenyan society with a well managed economy and an informed public in which national interest, justice and dignity for all citizens are upheld

Goal: To enhance increased utilization of future methodologies (Vision and Scenarios Building in Policy Making)

**Types of Budget (Continued)**

**BALANCE BASE BUDGETING**

- Balanced base budgeting was a concept developed out of the need to reduce taxes and expenditure and basically requires the ability to live within one's means.
- The balanced budget format focuses attention in certain ways controlling the premises behind leaders' decisions.
- The budget controls expenditures by publicly listing agency allocations that are not to be exceeded

**Balanced Base Budgeting**

- Balanced base budgeting also focuses on the outcomes of activities.
- It also considers both the needs of the public and the cost of solving those needs.
- All in all BBB has been viewed as an approach that is radical to normal budget processes and endowment and availability of resources as well as quality of decisions.
Types of Budgeting (Continued)

ZERO-BASE BUDGETING

- This process assumes that historical past does not matter and it concerns itself to the request for the coming year.
- The key to ZBB is the evaluation of alternatives among the requests for funding.
- The allocations then depend on the different ways of performing the same function.

Zero Base Budgeting (Continued)

- It promotes trade offs; however can lead to a lot of paper work and calls for a lot of research on alternative ways of performing the same functions.
- It was only briefly introduced in the United States of America.

### Action Plan 2

**Institute of Economic Affairs (IEA)-Budget Information Program**

Vision: Effective and efficient public financial management

Goal: Informed debate, policy analysis and policy making

<table>
<thead>
<tr>
<th>Specific Objective</th>
<th>Activity</th>
<th>Output</th>
<th>Indicator</th>
<th>Means of Verification</th>
<th>Time frame</th>
</tr>
</thead>
<tbody>
<tr>
<td>To learn more about water supply, management and sanitation for Gender Budgeting Information component and KGBN</td>
<td>Participate in Water Sector working group in relation to national budget</td>
<td>-Informed analysis and lobbying</td>
<td>-Water budget analysis using the benefit incidence tool</td>
<td>-Minutes -Position paper</td>
<td>3 years</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Specific Objective</th>
<th>Activity</th>
<th>Output</th>
<th>Indicator</th>
<th>Means of Verification</th>
<th>Time frame</th>
</tr>
</thead>
<tbody>
<tr>
<td>To gauge people’s views on the CDF in selected constituencies</td>
<td>Conduct opinion polls</td>
<td>Opinion polls</td>
<td>No. of people interviewed</td>
<td>Questionnaire analysis</td>
<td>September –December 05</td>
</tr>
<tr>
<td>To check the gender differences of labour involvement in the future</td>
<td>Analyse the vision data by gender</td>
<td>Labour analysis by gender (bulletin)</td>
<td>No. of questionnaires</td>
<td>Questionnaires analysed</td>
<td>September –December 05</td>
</tr>
</tbody>
</table>
- To review literature on gender and taxation
- Determine implications of taxation on gender
- Advise on a more gender sensitive taxation policy

<table>
<thead>
<tr>
<th>Study</th>
<th>Study</th>
<th>-Minutes -Published study</th>
<th>End of Dec '05</th>
</tr>
</thead>
</table>

Resource requirements
- Water studies, contacts, information on who is doing what, where etc
- Ways to assess impact of water budget
- Recommendations on consultants and peer reviewers

**Action Plan 3**

**Women’s Political Alliance-Kenya (WPAK)**

Vision: A society where women are empowered politically and economically to take up leadership positions

Goal: Equal distribution of the available resources in the budget

<table>
<thead>
<tr>
<th>Specific Objective</th>
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<th>Output</th>
<th>Indicator</th>
<th>Means of Verification</th>
<th>Time frame</th>
</tr>
</thead>
<tbody>
<tr>
<td>Awareness creation</td>
<td>Dissemination to the chairperson and other staff members</td>
<td>Staff Meeting</td>
<td>Meeting Minutes</td>
<td>Meeting minutes</td>
<td>Immediately</td>
</tr>
</tbody>
</table>

**Types of Budgets (Continued)**

**Program Budgeting**

- Programme review and forward budgeting
  - Which was adopted in many countries in the 70’s and was first introduced in Kenya in 1984.
  - It involves a review of the government policies of mobilization of resources and the programmes intended to be implemented but with a future perspective of more than one year

**Program Budgeting (Continued)**

- It is normally a three year rolling financial plan with the first year always being the basis of the annual budget
- It includes public investment programmes which is normally an attempt to provide a mechanism to manage investment projects more effectively both strategically and operationally
Types of Budgets (Continued)

PERFORMANCE BUDGETING

- This is also popularly known as the management approach to budgeting
- Mainly arose due to growing need to measure the performance of expenditures as a group
- In this process allocations are based on analysis of various inputs versus expected outputs

Types of Budgets (Continued)

Performance Budgeting (Continued)

- Budget-linked targets
- Estimates based on output unit costs
- Example:
  - School funding estimates by cost per student year
- However though an improvement to line item budgeting it is limited when it comes to countries practicing annual budgets

Action Plan 4

Collaborative Centre for Gender and Development (CCGD)

Vision: A society that upholds equity issues and is characterized by development of gender responsive cultures and institutions that guarantee equality among individuals and communities

Goal: To influence budget at the highest (national) level towards gender responsiveness

<table>
<thead>
<tr>
<th>Specific Objective</th>
<th>Activity</th>
<th>Output</th>
<th>Indicator</th>
<th>Means of Verification</th>
<th>Time frame</th>
</tr>
</thead>
<tbody>
<tr>
<td>To share information learnt with other members and partners</td>
<td>-Organize a meeting in the office and share the information</td>
<td>-Meeting held</td>
<td>Report/minutes</td>
<td>Next week</td>
<td></td>
</tr>
<tr>
<td></td>
<td>-Information sent</td>
<td>-E-mail info briefs</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>To track expenditure in agricultural sector to ensure equitable distribution of resources</td>
<td>PET on agriculture sector</td>
<td>Gaps in expenditure identified</td>
<td>PETS report/findings document</td>
<td>Probably next year</td>
<td></td>
</tr>
</tbody>
</table>

| Participation in the budget process after approval by the Board | Applying to participate in one of the Sector Working Groups | Application | Invitation/rejection by the Ministry of Finance to participate in the Sector Working Groups | Immediate |
To participate in budget processes  
- Participate in sector hearings  
- Input in the preparation of budget output paper

<table>
<thead>
<tr>
<th>Gender perspectives taken on board</th>
<th>Reports/minutes</th>
<th>Reports/minutes</th>
<th>Sept05-Feb 05</th>
</tr>
</thead>
</table>

Partners: Kenya Gender Budget Network members and other partners  
Resource requirements: Fundraising strategy

**Action Plan 5**

**Bridge Africa**

Vision: A society freed from economic injustices  
Goal: Economic empowerment

<table>
<thead>
<tr>
<th>Specific Objective</th>
<th>Activity</th>
<th>Output</th>
<th>Indicator</th>
<th>Means of Verification</th>
<th>Time frame</th>
</tr>
</thead>
</table>
| -Create awareness to organization members.  
  -Create awareness to the GGP network | A meeting with organization members (Executive Director, Programs Controller and Accountant) | -Report  
  -Minutes  
  -No. of participants | -Application of the tools in our ongoing projects particularly the Gender and Governance program  
  -Improved budget tracking and adoption of the idea | -Project reports  
  -Project financial statements and reports | 1-3 months |

Partners: CCGD and WPAK

**PRINCIPLES OF BUDGETING**

- The Legislature: according to the Kenya Constitution, the Minister for Finance has to lay before the Parliament the statement of revenue and expenditure by June 21st every year  
- The budget statement includes the sources of finance i.e. from domestic sources as well as from foreign sources as well as expenditures to be funded

**PRINCIPLES OF BUDGETING (Continued)**

- Ensuring equitability  
- Transparency and accountability  
- Budget constraint: Budgets are usually made for a single year or for a multi-year. As such the fiscal constraints are also given for each year
Annex 1: Understanding the Budget

Understanding the budget

By P.N. Makau
Principal Economist

Budgeting

- Budgeting is a public tool which traditionally was used to distribute available resources.
- In the books of economics just like history it traces it back to the evolution of man when he went to hunt and gather and brought home what he gathered and had to share it among the family or house hold and this is exactly what budgeting is all about i.e plan to gather and then share out.

Action Plan 6

Kenya AIDS NGO Consortium (KANCO)

Vision: A society free of HIV/AIDS and its impacts

Goal: To engender the budget so that there is an end to gender inequality in Kenya

<table>
<thead>
<tr>
<th>Specific Objective</th>
<th>Activity</th>
<th>Output</th>
<th>Indicator</th>
<th>Means of Verification</th>
<th>Time Frame</th>
</tr>
</thead>
<tbody>
<tr>
<td>To make all KANCO staff aware of engendering the budget</td>
<td>Staff Meeting</td>
<td>Number of KANCO staff present in meeting</td>
<td>Minutes</td>
<td>2 weeks</td>
<td></td>
</tr>
<tr>
<td>To make (at least) 100 KANCO members aware of engendering the budget</td>
<td>Send information pack to members about engendering budget</td>
<td>Feedback from members</td>
<td>Information pack</td>
<td>1 month</td>
<td></td>
</tr>
</tbody>
</table>

Partners: ABANTU

Action Plan 7

ABANTU For Development

Vision: To empower the African people, particularly women to benefit from developmental goals

Goal: To ensure national budgets are gender sensitive
### Specific Objective

<table>
<thead>
<tr>
<th>Activity</th>
<th>Output</th>
<th>Indicator</th>
<th>Means of Verification</th>
<th>Time frame</th>
</tr>
</thead>
<tbody>
<tr>
<td>To create awareness on monitoring and impact assessment tools</td>
<td>- Dissemination forum in ABANTU’s office</td>
<td>- No. of staff members at the forum</td>
<td>- Minutes</td>
<td>- Sep 30 2005-Feb 2006</td>
</tr>
<tr>
<td></td>
<td>- Follow up on action plans from the workshop</td>
<td>- No. of action plans</td>
<td>- Copies of activity reports</td>
<td></td>
</tr>
</tbody>
</table>

### 4.2 Way Forward for Kenya Gender Budget Network (KGBN)

KGBN has four areas of focus:

1. Information sharing and dissemination;
2. Lobbying and advocacy;
3. Training and capacity-building; and
4. Operationalising KGBN.

Under the current KGBN work plan for years 2005-2007, the network plans to carry out the following activities:

- Launch the KGBN (in year 2005-06);
- A baseline survey to determine what members of KGBN and other stakeholders are doing in the area of engendering the budget so that linkages can be formed. This survey will be presented to stakeholders such as the Gender Commission and women’s rights groups (in year 2005-2006);
- Participation in Sectoral Hearings in the pre-budget period (in years 2005-06 and 2006-07);
- Analyse budget 2006/2007 and give a press statement on the same;
- Breakfast meetings with stakeholders e.g. with Kenya Women Parliamentary Association (KEWOPA). CCGD carried out a nationwide research on women’s care work on HIV/AIDS and presented the findings to KEWOPA and as a result a Motion will be presented in Parliament with the objective of making the government allocate resources towards women’s care work; and
- Creation of a website and a biannual newsletter updating members and other stakeholders of KGBN activities (in years 2005-06 and 2006-07)

### Proposals on future activities for KGBN

1. Engage in the following sector working Groups
   - HIV/AIDS and care work (Health sector)-CCGD and KANCO
   - Trade-Bridge Africa
   - Water (IEA)

2. Analyse budgets for the past 2 years and the current budget using Budget analysis tools
3. Develop a checklist or guidelines on engendering the budget circular and the budget-ABANTU to undertake this
4. Develop a checklist to engender Monitoring and Evaluation Activities in collaboration with the Ministry of Planning. This is second in priority to no. 3

### 4.3 Conclusions

From the discussions and presentations of the workshop, participants arrived at the following conclusions:

#### CSO engagement in the budgetary process

1. Government is not as closed as it may seem. Government is open to consultations and it is a matter of seeking dialogue with the Government
2. There are a number of entry points for lobbying and formation of partnerships with Government
3. A number of synergies can be utilized
4. The Kenya Gender Budget Network (KGBN) should take more concerted action towards engendering the budget so that their impact can be felt within the budget cycle with the knowledge acquired
5. The budgetary process has been demystified and the time to take action is now
6. To be effective, one has to understand key processes, information, timing and allies otherwise one may not have impact. Get involved at every step of the process

**Tools of budget analysis from a gender perspective**

1. All the tools for analysis of budget from a gender perspective should be used along with budget monitoring mechanisms
2. Gender Budgeting Tool 3 can be used alongside PETS

**Monitoring and Evaluation**

1. Perhaps due to its novelty, Kenya seems to be weak in monitoring and evaluation and impact assessment yet if effectively conducted, it offers an opportunity to influence policy change
2. The exact extent to which CSOs are involved in M&E and impact assessment initiatives in different sectors is unknown thus the findings of such initiatives are inaccessible
3. Different Ministries do their independent monitoring and in some cases invite the Treasury but impact assessment has not been carried out in many Ministries
4. The questionnaire has a key role to play in understanding development issues
5. When doing a questionnaire, one has to think of tentative answers. i.e. how will the respondent answer and this will help refine the questionnaire?