

Gender Responsive Budgeting Tool and Guide for Local Government

Zimbabwe Women's Resource Centre and Network, 2019

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Preface

Now more than ever, the Zimbabwe government has to take concrete steps to accelerate the delivery of its commitments to achieve gender equality and women's empowerment requirements. The necessary frameworks to advance this agenda are in place supported by the constitution of Zimbabwe (2013), the National Gender Policy (2013), and the Zimbabwe Agenda for Socio Sustainable Economic Transformation (Zim Asset), 2013. One of the core instruments with which to achieve gender equality is the national budget. Implementation of gender equality outcomes needs adequate financing. Achievement of results calls for effective gender mainstreaming approaches in government plans and budgets. ZWR CN has in the past years been calling for the Government of Zimbabwe to institutionalise gender budgeting which is government planning, programming and budgeting that contributes to the advancement of gender equality and the fulfilment of women's rights. Gender budgeting entails the identification of needed interventions to address gender gaps and analysis of the gender-differentiated impact of revenue-raising policies and the allocation of domestic resources.

In the past decade resources have been invested in building the capacity of government officials and policy makers in gender mainstreaming and gender budgeting. At local government level this has been done in order to promote the delivery, through the budget, of quality, affordable and gender responsive public services, in particular social services such as clean and safe water, good sanitation and health services. Some significant steps have been made in institutionalising gender budgeting in local government. The Ministry of Local Government has not only adopted the local government gender budgeting training manual developed by ZWR CN in 2012, but also issued a call circular in 2011 (Local Government Circular No.3 of 2011) requiring all local governments to mainstream gender in their operations, including budgets. The Ministry has also consistently included a gender mainstreaming budget line. There are, however, still gaps in budgetary commitments, allocations and disbursements as reviewed by gender analysis of previous budgets. ZWR CN shall continue to work with the relevant stakeholders to close these gaps.

In order to continue to build the capacity of local government technocrats to accelerate gender mainstreaming in the planning and budgeting process, this toolkit has been developed to support their daily work and assignments. The content was developed with technical backstopping of Arina Manyanya, Gender Focal Person in the Ministry of Finance and Economic Development. The Toolkit was pretested with officials in the Ministry of Local Government, Public Works and National Housing.

The 2016th edition was edited by Nyarai Mutongwizo, a Gender and Development practitioner. The 2019th edition was edited by Martha Mlambo, a Communications and Information practitioner.

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Introduction

1.1.1 Background to Gender Responsive Budgeting in Zimbabwe

The Government of Zimbabwe embarked on a Gender Responsive Budgeting (GRB) programme in 2007. The Zimbabwe Women's Resource Centre and Network (ZWRN) has been conducting lobbying and advocacy on GRB since 1999, with the aim of ensuring the operationalization of the National Gender Policy targeted resource allocation. The adoption of the GRB programme at national level was coordinated by the Ministry of Women and Youth Affairs formerly known as Ministry of Women Affairs, Gender and Community Development in collaboration with the Ministry of Finance, while ZWRN provided part of the technical and financial support through various funding partners.

Pursuant to the objective of institutionalising GRB, a five year pilot phase of the Local Government Gender Budgeting Programme was launched in September 2008. This programme sought to promote improved livelihoods for women, men, girls and boys in Zimbabwe, through the formulation and implementation of gender-responsive policies, programmes and budgets that cater to the different needs and priorities of women and men, youth and the elderly. The programme was implemented in partnership with the Ministry of Local Government, Public Works and National Housing in six selected pilot districts, namely, Mutoko, Masvingo, Bulawayo, Gweru, Kwekwe and Kadoma. In 2018 the implementation of the project was up scaled to include and Shurugwi Town, Tongogara RDC and Zvishavane. There are efforts to expand implementation to other districts that include Masvingo as well as other parts of Matebeleland South such as Gwanda.

Specific objectives of GRB in Zimbabwe are:

- » To address the critical gender concerns that drastically hinder national development through public policy interventions aimed at promoting the formulation and implementation of policies and budgets that are pro – poor and sensitive to the needs and priorities of women and other marginalized groups.
- » To contribute towards the realisation of objectives in the International and Regional instruments adopted and ratified by the Government of Zimbabwe, such as Beijing Platform of Action, Convention on the Elimination of all forms of Discrimination against Women (CEDAW), The Paris Declaration on Aid Effectiveness and the SADC Protocol on Gender and Development.

1.1.2 Gender Equality Frameworks & Commitments by Government

The Government of Zimbabwe, like other Governments in the region adopted and embraced Gender Responsive Budgeting in 2007, as a strategy to promote and accelerate gender mainstreaming through the budget process, with the objective to achieve international, regional and national gender commitments. Government's commitment to gender equality is found in both legal and economic policy frameworks defined in the country as follows:

- » The Constitution of Zimbabwe Amendment (No. 20) ACT 2013, Chapter 2 Article 14, which provides for promotion of full gender balance with special focus on full participation of women in all spheres on the basis of equality with men.
- » The 2004 and 2013 National Gender Policies as well as the 2013 Zimbabwe Agenda for Socio Sustainable Economic Transformation (ZIM – ASSET) which provide a framework for stakeholders to mainstream gender in various sectors of the economy aimed at achieving gender equality and equity in all sectors.

Meanwhile Zimbabwe is a signatory to several other regional and international commitments where GRB is anchored as follows:

- » The Southern African Development Community introduced the Protocol on Gender and Development which came into force in 2012 (SADC, 2008). Article 15 of the Protocol states that countries “shall ensure gender sensitive and responsive budgeting at the micro levels and macro levels, including tracking, monitoring and evaluation.” This protocol further recommends that countries should integrate women’s unpaid work into national accounts and budgeting processes.
- » The 1979 Convention on the Elimination of All forms of Discrimination Against Women (CEDAW) and the Beijing Platform for Action (BPFA), which requires the integration of a gender perspective in budgetary decisions on policies and programmes, as well as the adequate financing of specific programmes for securing equality between women and men.
- » The 2014 Addis Ababa Declaration of African ministers responsible for gender and women’s affairs called upon member countries “to adopt gender sensitive planning and budgeting schemes,” and to strengthen domestic resource mobilisation and allocation for women’s and girls’ rights.
- » The 2004 Millennium Development Goals of which the Government had prioritised to achieve goals 1, 2, and 3 by the end of 2015. These priority goals are: Eradication of extreme hunger; Achieve universal primary education and Promote gender equality and empower women. These goals were superseded by the Sustainable Development Goals, approved by the United Nations in 2015. Goal 5 is to “adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels” (UN, 2015).

1.1.3 Gender Responsive Budgeting in the Zimbabwe Government

The Government of Zimbabwe is committed towards GRB. Supporting this commitment are measures in place to facilitate mainstreaming of gender in various sectors through the national and local budgetary processes.

- » GRB capacity was developed among Budget Review Officers, Finance Directors, Gender Focal Persons and Heads of Departments from the Ministry of Finance and other line ministries since the inception of the programme in 2007. The same training is currently being rolled out to other officials who are actively involved in the budgetary process from the respective Government departments.
- » Parliamentarians have been sensitised on the need for them to make the Government accountable for its gender commitments and on the importance of their oversight role.
- » The Ministry of Finance and Economic Development has since 2008, issued gender sensitive Budget Call Circulars, Directing all line Ministries to mainstream gender issues into their public service delivery programmes and expenditure/budget proposals.
- » Production of Gender Budgeting Guidelines in 2009 to assist line ministries to mainstream gender into their policy and budget proposals, programmes and projects.

- » Initiatives by Government to prioritise and support women empowerment programmes such as the establishment of a Women Development Fund that was later transformed into a Women's Bank and the establishment of a Gender Commission to coordinate and spearhead the gender agenda.
- » At local government level, measures have also been put in place to ensure gender mainstreaming as directed by the Central Government.

1.2 PURPOSE OF THE TOOL AND GUIDE

The Gender Responsive Tool and Guide aims to acquaint local government policy makers, planners, implementing officials and stakeholders with necessary knowledge, tools and techniques to ensure that policies, activities, programmes and budgets are gender sensitive. This is envisaged to provide a context for respective authorities to develop future planning in the area of gender responsive budgeting, thus strategically addressing the needs and interests of the different community groups they serve.

1.3 TARGETED USERS OF THE TOOL AND GUIDE

Targeted users are as follows:

- » Policy makers at all levels (Administrators and Councillors at municipality, provincial, district and ward level.)
- » Policy implementers (Technical Planning Committees, Technical Personnel, Programme Managers at municipal, provincial, district and ward level)
- » Development Committee Members at provincial, district and ward level
- » Non-Governmental Organisations operating at provincial and district level
- » Community Leaders and Members
- » Ministry of Local Government, Public Works and National Housing
- » Ministry of Rural Development, Preservation and Promotion of Culture and Heritage
- » The Gender Commission

1.4 ACRONYMS

BEAM	Basic Education Assistance Module
BPFA	Beijing Platform for Action
CEDAW Women	Convention on the Elimination of all forms of Discrimination Against Women
CSC	Community Secure Card
GRB	Gender Responsive Budgeting
LGGB	Local Government Gender Budgeting
PANE	Poverty Network Action in Ethiopia
PETS	Public Expenditure Tracking Surveys
RDC	Rural Development Council
SADC	Southern African Development Countries
SDGs	Sustainable Development Goals
SMEs	Small to Medium Enterprises
UN	United Nations
MWYA	Ministry of Women and Youth Affairs
ZIM-ASSET	Zimbabwe Agenda for Socio Sustainable Economic Transformation
ZWRCN	Zimbabwe Women's Resource Centre and Network

2.0 UNDERSTANDING GENDER RESPONSIVE BUDGETING

In order to successfully implement gender responsive budgeting initiatives, it is important for practitioners to have a common understanding of relevant gender related terms and concepts. A clear understanding of the terms builds a foundation for the application of the tools proposed herein with ease.

2.1 Overview of Key Concepts in GRB

Budget: is a financial statement indicating an estimate of revenue and expenditure over a certain period of time.

Gender: refers to the socially and culturally constructed roles, responsibilities, relations and entitlements between men and women boys and girls.

Gender Awareness: recognition that women and men perform different roles in society and therefore have different needs which must be recognised

Gender Relations: refers to socially and culturally and economically determined relations between men and women

Gender Equity refers to fairness and justice in the distribution of benefits and responsibilities between men and women, boys and girls.

Gender Equality means that there is no discrimination on the grounds of a person's sex in the allocation of resources.

Gender Inequality results of different forms of discrimination on the grounds of a person's sex in regard to benefits, responsibilities and opportunities.

Gender Issue refers to a situation where there is gender inequality that requires intervention.

Gender Gap is a quantifiable indicator of gender inequality. It reveals the differences between females and males with regard to resources, entitlements and opportunities.

Gender Needs are requirements that arise from people's positioning in society, determined by the socially constructed characteristics.

Gender Specific Interventions refer to programmes or activities undertaken to respond to the identified gender needs or gender gaps.

Gender Budget Analysis involves examining the impact of (government) expenditure and revenue policies on men, women, boys and girls with respect to their respective activities, conditions and needs, their access and control over resources, and their access to development benefits and decision-making position.

Gender Perspective refers to the vision that enables one to understand and analyse the characteristics that define women and men in specific ways, including their similarities and differences

Gender Neutral Budget refers to a budget that has no positive or negative impact on gender relations or equality between men and women.

Gender Blind Budget is a budget that ignores the different gender roles, responsibilities and capabilities of women and men

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

2.2 WHAT IS GENDER RESPONSIVE BUDGETING?

Gender Responsive Budgeting is the application of gender mainstreaming in the budgetary process and this entails a gender-based assessment of budgets, incorporating a gender perspective at all levels of the budget process including restructuring revenues and expenditures in order to promote gender equality. GRB is often understood as a procedure for systematic analysis and development of budget policies which aim at focusing on gender equality. In so doing, all budget related political decisions, measures, programmes and laws as well as budgets are reviewed with regard to their consequences for different women and men. The entire budgetary procedure is redesigned in order to implement a gender-equitable resource distribution.

Gender Responsive Budgeting:

- » Is all about allocating resources for activities that eliminate gender barriers to public sector and private sector investments.
- » Aims at ensuring that a country has general budgets that include a gender equality perspective. Therefore gender responsive budgeting does NOT mean separate budgets for women.
- » Is the analysis of the impact of any form of public expenditure or method of raising revenues on women and girls as compared to men and boys. It also takes into account further categories of inequality such as age, religious or ethnic affiliation, marital status, wealth, or place of residence (urban/rural, different provinces) etc.
- » Is about prioritising critical needs of both women and men through the use of one or more of the following strategies:
 - Redistributing budget allocations

- Changing the policy thrust
 - Increasing allocation to specific areas that improve the quality of resource inputs and outputs.
- » Is NOT about whether an equal amount is spent on women and men, but whether the spending is adequate for the identified needs of different women and men.
- » Comprises reprioritising expenditures and revenues taking into account the different needs and priorities of women and men.
- » Is NOT just about developing gender responsive budgets, but also tracking the implementation and impact of various budgetary allocations that were meant to address needs of women and men, and assessing their impact on gender equality.

Both national and local budgets affect the lives of men and women, boys and girls differently through expenditure and taxation policies. This is a result of the different capacities and power to access, control and benefit from the budget by virtue of the roles the different groups have in the home, workplace and in society. In this regard, the Government is expected to take into account the biological and gender needs of the people when making policies and allocating budgets and make interventions that promote gender equality, reduce poverty and achieve inclusive and sustainable growth.



To assist policy makers and practitioners to address the needs and interests of the different social groups through the budgetary process, a **Gender Responsive Budgeting (GRB)** approach has been adopted and implemented by more than 150 countries worldwide.

If gender related considerations are not clearly presented in the budget, a country or local authority can hardly attain its gender equality goals regardless of whatever great commitments and policies may exist on paper. **GRB hence is about ensuring that government budgets and the policies and programs that underlie them address the needs and interests of women and men of all different social groups.**

GRB is an approach that involves working in a comprehensive way to integrate perspectives at all stages of the budget planning, involves undertaking the following:

Stage 1

Examining and understanding the circumstances, context and background of women, men, boys and girls in order to identify the gender gaps

Stage 2

Breaking down and examining the impact of public expenditures and revenue policies on women and men, boys and girls.

Stage 3

Identifying and prioritising the problems facing marginalised groups like women and girls.

Stage 4

Mainstreaming the gender issues in the budgetary process

It is important to note that these components are all equally important and are closely interrelated. GRB is also about allocating money for activities that eliminate gender barriers to public services. As such GRB is a tool for social change.

The GRB approach is also used to accelerate the translation of gender commitments and human rights obligations into reality through the budgetary commitments, with the ultimate goal to achieve gender equality and promote inclusive participation of all citizens in the socio-economic development process.

2.3 WHY GRB IN LOCAL GOVERNMENT IN ZIMBABWE?

- » Given that local governments are closer to the lives and well-being of citizens through provision of essential services such as public transport, waste disposal, water, schools, health clinics and recreation facilities, they are better placed to offer and promote gender equality for the various constituencies (or diverse residents).
- » Local Governments have a major role and responsibility to complement Government's efforts towards accelerating gender mainstreaming through their budgetary process for the benefit of the various constituents. GRB offers a practical way of evaluating local authorities' inaction or action and the progress made towards gender equality by focusing on the weight of respective authority's financial commitment attached to programmes and their impact on the lives of women.

To promote inclusive and sustainable development at local level, it is critical for local Governments to develop systems that effectively respond to the needs and interest of the different citizen groups. GRB facilitates use of the budget a tool to consciously ensure that local authorities focus on marginalised and disadvantaged groups such as women, youth, and people with disabilities.

2.4 WHY IS GRB IMPORTANT?

Gender Responsive Budgeting is important in that it:

- » Recognises the ways in which women contribute to the society and the economy with their unpaid labour in the productive sector and in bearing, rearing and caring for the people in the county.
- » Acknowledges the link between budget policies and women's well-being.
- » Highlights the gaps between policy and budget allocations.
- » Improves allocation of resources towards women's needs and issues as well as improve economic efficiency and resource allocation.
- » Improves the quality of service delivery for women and men, boys and girls.
- » Supports mainstreaming of gender in public finance and macroeconomics thereby promoting gender equality and improves economic empowerment of women.
- » Increases citizens' and civil society's participation in economic policy making.
- » Contributes towards the achievements of the Sustainable Development Goals and other development policy objectives.
- » Assists civil society groups and Parliament as representatives of the people in tracking public expenditure against gender and development policy commitments.
- » Improves accountability by Government on its gender commitments.

3.0 GUIDELINES RELATED TO GRB ENTRY POINTS IN LOCAL GOVERNMENT

The following are selected entry points that are useful in creating a vibrant GRB process in local government in Zimbabwe.

3.1 ENTRY POINT 1: MAINSTREAMING GENDER INTO POLICIES, PROGRAMMES AND PLANS

Bearing in mind that GRB is not exclusively about the budget, the local government should ensure that the process of GRB starts with mainstreaming gender equality in all policies, programmes and plans that inform budget decisions. This can be achieved by using the recommended tools for gender sensitive planning and programming as discussed below:

Methods that can be taken can include:-

3.1.2 The Five Step Approach

The five steps are relevant for both local authorities embarking on GRB for the first time, and those seeking to strengthen their GRB initiatives.

Step 1: Situational Analysis

Each local Authority should conduct a situational analysis and generate gender disaggregated data. This involves an analysis of the situation of women, men, girls and boys. A gendered analysis of baseline data establishes whether there is any difference in women and men's access to three categories of resources namely; Gender Specific Expenditure that promote gender equality within the public service and General or Mainstream Expenditure. This analysis assists in making informed decisions during planning and programming by providing guidance and identification of appropriate interventions.

To make an effective situational analysis, the following questions should be addressed among others:

- » What are specific problems of the local government?
- » Where do gender inequalities exist?
- » What are the causes of gender inequalities?
- » What are the constraints and obstacles to the process of gender equality in the local government?
- » What are the implications of these gender inequalities in the promotion of the local governance?

N.B. Possible sources of data for consideration are National Household Surveys, National Census Reports, Academic Institutions, Research Institutions, Women's Organisations and other Civil Society Organisations.

Step 2: Assessment of Gender Responsiveness of Sector Policy

This entails an assessment of extent to which legislation, policies and programmes address the identified gendered situation. The objective of this step is to assess the potential impact of a particular policy or programme designed to address the inequalities determined during Step One.

The following questions are posed to guide the policy assessor:

- » Are women and men's needs, interests, and constraints equality addressed by the current policy (ies)/ programme?
- » Who benefits and how?
- » What constraints do women, men, boys or girls face in increasing or benefiting from the current policies, programs or interventions?
- » What changes can be introduced in the current programs to improve the situation of different categories/groups of women and men?
- » To what extent are the objectives of the sector policy and programmes consistent with the targeted issue/ problem?
- » What interventions can be undertaken to address the constraints?

The following documents could be useful in identifying the gender responsiveness of policies: District Development Plans; the National and Local Authority Gender Policies; other Local Government Policies; policy analysis conducted by academics and women's organisations and other agencies.

Step 3: Budget Costing and Allocations

Based on the situational analysis, the main aim of this step is to cost activities and allocate funds /resources (human, financial and material) to ensure their implementation. This will also assess whether budget allocations are adequate in order to implement gender responsive policies. Subsequently, gender considerations of sector programmes should be included within the costing exercise of the sector.

Public expenditures are classified into three main categories that can be useful in engendering budget allocations:

Gender specific expenditures: These are expenditures that are specifically targeted to gendered groups of men, women, boys, or girls. For example –

- » Special education initiatives for girls
- » Women’s health programmes
- » Employment policy initiatives for women
- » Initiatives to address violence against women
- » Micro credit programmes for women

Expenditures that promote gender equality within the public service: These are expenditures targeted to equalizing employment opportunities the public sector. For example, this would include programs that promote representation of women in management and decision making across all occupational sectors, as well as those promoting equitable pay and conditions of service.

General or mainstream expenditures: This category comprises all other spending not directly oriented to the specific needs of men or women. Although these programs may be general in nature, they may have differential effects by gender; for instance, development and maintenance of road infrastructures.

Fundamental questions to be considered are:

- » Is there a need for specific resource allocation allocations for reducing inequalities identified in the situational analysis?
- » What are the required resources for the adopted actions?

This analysis can be tabulated. The planning and budgeting analysts in the various departments can adopt the following format during programme elaboration and costing phase of the budget:

Department (either at Ministry level/ local authority level)	Identified Problem	Gender gap/ Issue	Facts/ Data on the issue	Proposed intervention to address the issue	Budget
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Step 4: Monitoring spending

The aim of step 4 is to ensure budget accountability by analysing whether the budgeted expenditure has been distributed as planned to the appropriate target groups. For this purpose, the budget analyst or implementer should be guided by the following questions;

- » What are the outputs
- » Is the money being spent as planned?
- » What is delivered and to whom is it delivered?
- » Who has received benefits?

The recurrent and development budget analysed. In the recurrent budget, eg. the extent to which recurrent expenditures promote equal chances for public employment (new recruitments and posts decision making) should be verified. The development budget should analyse the expenditure allocated to the production of goods and services for collective use, eg. road construction. Output examples: gender disaggregated data on children enrolled in school, patients treated in council clinics, water pipes installed, taxes paid, boreholes installed, staff hired and trained and information and sensitisation programmes completed.

Step 5: Assessment of Policy and Expenditure Impact

The purpose of this step is to judge a policy or programme or the local authority on the basis of its outcome. The outputs generated by implemented gender programs should have impacts on the well-being of the various groups of people served i.e. men, women, boys and girls. Guiding questions for the assessment are:

- » What is the impact of the undertaken actions in terms of equal access for men and women to economic and social services?
- » What are the effects of the undertaken actions on poverty reduction, especially for women and any other marginalised groups/ individuals like people with disabilities?

Examples of outcomes: increased health status as a result of the number of clinics built and medical services delivered; reduction in illiteracy rates as a result of free primary education, improved welfare of citizens as a result of income generated projects supported.

3.1.3 Developing Gender Sensitive Indicators

Planning officers within the Ministry's Departments and local authorities should account for gender differences and define gender-sensitive indicators that would help to monitor and evaluate the extent to which the outputs of a programme or project have been realised, and the intended outcomes achieved.

A gender-sensitive indicator is a measurement of gender-related change over time (e.g. female-male gaps in literacy, access to health services and access to employment etc.)

3.2 ENTRY POINT 2: ENSURING THAT LOCAL PLANS, BUDGETS AND EXPENDITURE ARE GENDER SENSITIVE AND WELL ALIGNED

Realising that local authorities have a unique situation to directly impact on the welfare of citizens at grassroots level, they have the responsibility to produce participatory budgets and ensure that their budgets produce equitable benefits to women, men, boys and girls.

Therefore practical methodologies that local authorities should adopt or adapt to engender local budgets are:

a) Pre budget consultations with all citizens' groups at local level

Local authorities should consult citizens, particularly women and other marginalised groups, to guarantee that gender equality is taken into account when local budgets are prepared. The need to encourage women's participation in participatory planning processes is very important at the local level. This is because it is the responsibility of the lower administrative tiers to provide basic services and infrastructure such as primary education, basic health, water and sanitation etc. Often, women have other priorities and needs when it comes to these basic services that have the potential to make an immediate real difference in poor peoples' lives.

b) Addressing GRB related gaps and opportunities through well guided analysis

Local authorities should conduct an honest assessment of their level of gender mainstreaming and take targeted action in order to establish or sharpen gender responsive budgeting strategies. Such assessments (targeted at both women and men in communities and local government institutions) should happen at different steps of the budget cycle, i.e. from planning, costing to when performing review and monitoring exercises in respect of local government interventions.

Some of the questions that can be important to ask in assessing the possibilities to institutionalise GRB at local government level include:

- » How are the human rights, particularly of women, being promoted and protected within the local government tier?
- » Is local government interested in, and committed to achieving/ facilitating gender equality and the empowerment of women as a global development principle? If not, how is this affecting overall social and economic development in the area?
- » Do local authorities have the requisite capacity to deliver on national government commitments on gender equality? If not, what are the capacity gaps and how can these be effectively addressed?
- » What conditions enhance/obstruct the achievement of gender equitable local development?
- » In what practical ways can local government become better placed/ more proactive in investing in disadvantaged citizens, particularly poor women or men, to accelerate the achievement and localisation of SDGs?
- » How can local government become an important player and mechanism for addressing inequality in local government?

3.3 ENTRY POINT 3: PROMOTING GENDER EQUALITY IN PROCUREMENT PROCESSES WITHIN ALL DEPARTMENTS OF LOCAL GOVERNMENT.

Some local budget is contracted out through public tenders thus procurement offers an important opportunity to promote gender equality and women's empowerment. The systematic incorporation of a gender equality perspective in public procurement procedures and regulations may potentially have a very high impact on women's lives, as it may contribute to new employment and income opportunities for women. Engendering procurement increases the likelihood that women's concerns and priorities will be more accounted for in the definition of quality standards of works, goods and services.

Possible measures to facilitate this include:

(a) Introducing gender focused systems and procedures – which can be attained through the following ways:

- » Gender sensitive communication channels: Women's access to tender information may be increased through a careful selection of the means of communication through which tender information is made public by taking into account that women and men use different communication channels.
- » Providing support to female entrepreneurs: Female entrepreneurs may need to be encouraged to bid for public tenders. More so they may need to link with Ministry of SMEs to ensure support of female entrepreneurs with the preparation and compilation of tender documents and other services.

- » Setting gender sensitive standards for public works: When planning a procurement project, the commissioning entity should take gender equality into account in the definition of quality standards of works, goods and services e.g. each hospital to have child care facilities or each public structure to have disability friendly structures.
- » Ensuring gender sensitivity of contractors: Tender documents could include minimum standards in terms of gender equality and the promotion of women's rights that each contracting party would need to fulfil. This could be the existence of an equal opportunity/equal pay policy, a sexual harassment policy or gender-balanced teams.
- » Disqualification: Tenderers with a discriminatory track record could be excluded from public procurement procedures. However, this requires a strong gender sensitive monitoring system for following up on public contractors.

b) Formulating gender sensitive guidelines or checklists for public procurement committees

The parent ministry can also support by developing guidelines or checklists on how procurement committees within different local authorities and departments should operate. This can be done in consultation with the Ministry of Women Affairs and Youth Development. Mechanisms for gender focused systems as above, can be used as tools in the checklists.

4.0 Tools to mainstream gender in the budget

Gender budgeting requires the utilisation of different analytical tools proposed. Different tools are applied in relation to the different aspects/ stages of the planning and budgeting process. The ultimate goal is to assess the gender responsiveness of the budget as well as formulating and implementing gender responsive budgets. It is important to choose a tool(s) that best suits the objective of the initiative, skills of the actors and the available information, also adapting the tools to the local context. As such each of the tools is presented and explained on how it can be used during local government budgeting process.

While these tools can be applied by any of the respective stakeholders, it is important that these tools be facilitated as well as be used in decision-making. Capacity building of the stakeholders therefore needs to be undertaken to enable them to apply the analytical tools effectively. Tools herein are based on their interaction with the budget cycle pre- and post-budgeting, however, collectively use of these tools is supposed to lead to gender sensitive changes in both policy and budgets.

4.1 TOOLS IN PRE-BUDGETING PHASE

The focus is on the analysis of the potential gender impact of local government expenditure using participatory approaches (e.g. surveys and focus groups) that can be fed into budget formulation.

4.1.1 Gender Awareness Policy Appraisal

This tool is based on the assumption that local government budgets follow policy, and offers means of identifying policy gaps and limitations as well as the adequacy of the associated resource allocations. Rather, it makes a direct and strong link between policy and resource allocation/ budgets.

Purpose: To analyse whether policies will potentially reduce gender inequalities and imbalances; questioning whether money is allocated in a way to reduce inequalities in line with GRB goals.

Methodology

Step 1: Analyse the situation of women, men, girls and boys in a given sector, identify and prioritise gender gaps.

Step 2: Assessment of the extent to which policies address the gender gaps particularly the needs of the marginalised groups.

Step 3: Assessment as to whether budget allocations are adequate to implement gender-responsive policies and programmes.

Step 4: Monitoring the extent to which resources are used for their intended purpose and reach intended beneficiaries.

Step 5: Evaluating the impact of the resources spent on problems identified in the first step.

Step 6: Develop gender sensitive policies to be integrated into the next budget.

Key questions the tool seeks to address are:

- » Are policies and programmes based on a gender-aware situation analysis and do they reflect women/girls and men/boys different needs and priorities? Are differences in time use taken into account?
- » Is the intra-sectorial allocation of resource consistent with the different needs and priorities of women of women/girls and men/boys in local government.
- » Is the inter-sectorial allocation of resources in line with the policy commitments aiming at reducing poverty and achieving gender equality?
- » Are programmes and projects funded through the budget likely to reduce or increase gender inequalities?

Possible Techniques

The techniques that might be utilised to develop this analysis include:

- » A checklist of questions for assessing the policy, including checking the gendered assumptions of the policy against the evidence.
- » A discussion of events, activities and associated budget allocations generated by the policy; and
- » Checking the policy against its stated aims and performance objectives.

A Gender Aware Policy Appraisal therefore seeks to support the development of an analysis which reflects an understanding of the policy's gendered implications by:

- » **Identifying the implicit and explicit gender issues;**
- » **Identifying the associated resource/budget allocations and**
- » **Assessing whether the policy will continue or change existing inequalities between men and women (and groups of men and women) and patterns of gender relations.**

Using Gender Aware Policy Appraisal

Example 1: Linking Policy Goals with Implementation

Policy Objective: Ensure adequate provision of water and sanitation services in urban areas.

Gender issues: 30% of new high density residential areas in urban areas have no access to appropriate water and sanitation services, resulting in women spending the greater part of their time looking for water for domestic use and increase in incidences of water borne diseases affecting particularly children as women end up fetching water from unprotected wells. Erratic supply of water in urban settlements has affected women's ability to produce vegetables for own consumption.

Proposed interventions: Drill boreholes or bulk water supplies in the affected areas.

Resource allocation: Priorities and allocate adequate resources for borehole drilling or bulk water supplies.

Monitoring: Establish Mechanisms to ensure resources are disbursed towards these projects and the projects are completed on time for use by the intended beneficiaries.

Impact assessment: Check whether women have more time to spend on productive work and a reduction in water borne diseases.

Proposed gender sensitivity policy: Ensure adequate supply of domestic water for use by women who live in new urban residential areas.

Example 2: Gender Aware Appraisal of Mutoko RDC Development Policy

Mutoko Rural District Council under the pilot phase of the LGGB initiative by ZWRCN in collaboration with the Ministry of Local Government carried out a baseline on the situation of women and men in the respective community served. The baseline pointed to a disproportionate consideration of women and children in policy resulting in irrelevant budgetary allocations for services affecting the respective groups. As a result women suffered discrimination indirectly through the biased budgetary allocations. Examples of the biases included the local authority's priorities to expensive capital projects over underserviced mothers' shelter and maternal homes. Analysis through the adoption of the GRB initiative made the Department of Land, Agriculture and Environment become conscious of the implications of the policy's gendered implications. Realising that unless more attention was directed to meeting women's needs and concerns, the local authority's programming could exacerbate existing gender inequalities and more so hinder developmental goals. The council then shifted budget allocations to address explicit gender issues that were identified among others, mothers' waiting shelters at the District Hospital and repairing of the borehole.

4.1.2 Gender Aware Beneficiary Assessments

A Gender Aware Beneficiary Assessment is a tool that requires policy and budget makers to ask actual and potential beneficiaries from both sexes the extent to which public expenditures are in line with people's priorities and address people's needs. Effectiveness of this tool is largely dependent upon women's effective participation.

This assessment can look at the incidence of public expenditure benefits, i.e. how women and men benefit from expenditure on public services (known as Gender-disaggregated Public Expenditure Benefit Incidence Analysis).

From another angle, the assessment can consider public service delivery and budget priorities (Gender-disaggregated Beneficiary Assessment of Public Service Delivery and Budget Priorities) looking at how public investments in infrastructure and public services address women's and men's different needs and priorities.

Purpose: To assess the effectiveness of service delivery; obtaining the views of potential and actual beneficiaries on whether service delivery is meeting their needs as they perceive them.

Methodology:

- » Ask potential and actual beneficiaries of the local government services or programme on their views as to whether existing forms of public service delivery meet their needs as they perceive them. For example, how water service provision meet needs of women and men in a particular local authority. It is important to use a variety of techniques, both quantitative and qualitative in data collection to reduce biases.
- » Analyse the response to assess the extent to which a government's current budget meets the priorities of women and men.

Key question to the tool

Do public services address women/girls' and men/boys' different needs and priorities?

- » How are men and women benefiting from expenditure on public services, e.g. education, health units or agricultural extension services?
- » How do public investments in infrastructure and provision of public services address women's and men's different needs and priorities?

"Women and men participants in these beneficiary studies are being 'asked how, if they were the Finance Minister, they would slice the national budgetary pie" (Diane Elson, 1997b: 13)

Techniques

The assessment can be done by various agencies including the local government itself or civil society. Both quantitative and qualitative methods are used to collect information for disaggregated beneficiary assessments, with examples as:

- » Quantitative surveys such as opinion polls and attitude surveys
- » Qualitative processes with examples of focus groups, interviews, participant observations.

Example 1: Using a Community Score Card

Focus group discussions in facilitating a Community Score Card, should consider different sessions with various community groups e.g. women and men only groups to facilitate free discussions on their respective views on the services provided against their priorities. Similarly is important to interview women and men in a household separately when a Citizen Report Card is employed. This realisation of being gender sensitive in data collection facilitates collection of gender sensitive information that is able to inform and recommend gender sensitive service delivery.

A community Score Card is a citizen driven accountability measure for the assessment, planning, monitoring and evaluation of service delivery. The CSC can be used to gather feedback from service users and improve communication between communities and service providers.

Conducting the Score Card with the community

The process involves the following:

- » Community level assessment of priority issues and identifying the barriers to delivery of quality services
- » Develop indicators for assessing priority issues
- » Complete the Scorecard by scoring against each indicator and giving a reason for the scores.
- » Generate suggestions for improvement
- » Complete community Score card for the village
- » Conduct Cluster consolidation meetings to get the following activities:
 - Feedback from the process
 - Consolidate scores for each indicator to come up with a representative score for the entire community
 - Consolidate community priority issues and suggestions for improvement
 - Complete (consolidated) Score Card for different sectors of the local authority and share with the respective local authority.

Example of a Community Scorecard

Theme area: Conduct and attitude of health workers						
Indicators	Ward 1		Ward 2		Average Score	
	Male	Female	Male	Female		
Punctuality of health workers						
Reception of patients						
Attitude of health workers						
Respect for patients						
Attention and listening to patients						

Example 2: Beneficiary Assessment of Service Provision in Kadoma

Women vendors were most articulate about problems of limited market stalls and below standard to almost none sanitation at the designated market places, particularly in poor income residential areas of Rimuka bus terminus. Health hazards such as festering garbage, poor provision of water and lack of toilet facilities were also a major concern. Meanwhile, limited to non-employment opportunities, self-employment as market vendors was the only option. These women asked the local authority to consider sourcing funds for boreholes and give attention to extending and legalising some additional areas for market stalls.

People with disability were so concerned on how the local authority had paid a deaf ear in making public buildings accessible to those in wheel chairs, including at the local authority offices. Both groups were fully aware of the issues that arise from inequitable social and gender relations within the community, but the more deprived people with disabilities had to face a sterner environment of exclusion and were concerned with immediate problems. Capacity building to both the technocrats and the said groups encouraged participatory approaches to budgeting, thus opening platforms for communities to suggest appropriate interventions to alleviate problems affecting them.

4.1.3 Gender-Disaggregated Analysis of the Impact of the Budget on Time-Use

This tool involves analysing how government resource allocation and revenue raising patterns impact on the amount and different types of paid and unpaid work done, and the way time is differently spent by women and men. It examines the extent to which budgets rely on paid work such as caring for young people, the aged and those who are ill, collecting fuel and water, cooking, cleaning and so on. It involves keeping track of individuals' time budgets and ensures that policy analysis accounts for the time women spend carrying out unpaid care work.

Understanding the implications of unpaid work on women

Due to gender prescribed roles, women spend more time attending to unpaid care work than their male counterparts. This is mainly because social norms and gender stereotypes tend to shift all the burden of unpaid care work to women in different societies and Zimbabwe is not immune to this trend. For women who are in fulltime employment unpaid care work creates a double burden for these women where they have to balance between paid jobs and the daily chores that require their attention. The struggle for women to reconcile care responsibilities with paid employment can lead to occupational downgrading, where women choose employment below their skills level and accept poorer conditions.

Despite the fact that unpaid care work contributes to the well-being of individuals, families and societies, it seems to lack recognition as a very critical economic activity. It is also important to note that this has a negative impact on the care givers' ability to actively contribute to the labour market due to limited time. Every minute that a woman spends attending to unpaid care work restricts them from participating effectively in productive economic roles. This challenge is worsened by the fact that most developing countries' public service delivery systems are deteriorating. This therefore leaves the burden on the ordinary citizens to bridge the gap that is being created due to poor public service delivery. This includes issues around lack of provision of reliable energy sources, accessible health facilities, good water and sanitation facilities to name but a few. This creates a need for someone to step in and make sure that the above mentioned facilities are either accessed or that an alternative is found where they have to take care of the sick, prepare food, clean and attend to many other household responsibilities. In most cases, it is the women who have to bridge this gap hence increasing the burden of unpaid care work.

Purpose: To assess the effectiveness of service delivery, with a focus on the impact of budget allocations on how household members use their time.

Methodology: To analyse the impact of the budget on time use of women/girls and men/boys one needs to carry out the following steps:

- » Collecting time use data
- » Classification of the activities
- » Linking time use patterns observed with policies

One major challenge with using this tool in GRB at local government level in Zimbabwe is its reliance on time use studies, which respective local authorities do not carry out nor the national government.

Key questions addressed

Do expenditure and revenue patterns have an impact on women's and men's time use?

Example 1: Revenue Collection on Time Use

Empirical evidence has shown that cuts in expenditure for social services or the introduction of user fees often increases women's time burden, limiting their participation in production roles e.g. in economic development programmes. For example the increase in user fees such as health fees has the impact of increasing women's burden to provide care for sick, as the sick resort to home based care as an option. As a result, such a policy while it supports revenue collection of the budget may worsen gender inequality situation.

Example 2: Illustration of Gender Differences in Time Use

Percentage of time spent by rural women and men on different activities

Activity	Women	Men
Food preparation	92	8
Winnowing and parboiling rice	100	0
Preserving food for the hungry season	80	20
Storing grain at harvest time	30	70
Production of fruits and vegetables for home consumption	80	20
Fetching water	98	2
Collecting firewood	65	35
Upkeep of house and yard	95	5
Bringing up children	90	10
Bathing children	80	20
Attending to the sick in the family	85	15

4.2 TOOLS IN THE POST BUDGET PHASE

Tools in post-budgeting concentrate on the analysis of the impact of on-going local government programmes and budgets. They help to reveal to what extent policy and programmes have been gender sensitive. Findings from this are important in improving the analytical capacity of pre-budgeting tools in the formulation of future budgets.

4.2.1 Gender Aware Benefit Incidence Analysis/ Gender-Disaggregated Data Public Expenditure Incidence Analysis

The tool estimates the distribution of budget resources among males and females. The benefits are calculated at the net value of the net unit cost of service provision multiplied by the number of units used by each of the groups e.g. women and men. It therefore asks on who benefits from public spending in specific sectors in local authorities. This analysis determines the extent to which men and women, girls and boys benefit from expenditure on publicly provided services, therefore considered a powerful instrument in sensitising local government official and policy makers of gender inequalities.

Purpose: To provide an assessment of the distribution of government expenditure of a given programme between men and women and boys and girls.

Methodology

The tool questions the assumption that policies are “gender neutral”. The following steps guide on how to use the tool:

Estimating the net unit cost of providing a particular service (calculated as the total amount of officially reported public spending on the service in question divided by the total number of units provided.

Charge/ Allocating to households units costs that are identified as users of the said service, multiplying by the number of units consumed by respective households as shown in e.g. household surveys.

Obtaining aggregated estimates of benefit incidence in groups ordered by different variables such as gender, poverty status etc.

For example, the gender-disaggregated public expenditure incidence analysis could be used to compare expenditure on public schools under different local authorities to the number of boys and girls enrolled. It could also compare expenditures in different areas with the levels of gender specific needs revealed in surveys.

Keys Questions to addressed

How are the benefits of public expenditure distributed among women, men, girls and boys? For example do women and men benefit from expenditure for public services, for example education and health services, street-lighting on equal terms?

Example 1: Applying the tool

Services provided: Provision of sanitation facilities at bus terminus/ vendor mats in urban areas. It is assumed that both men and women will have equal access to sanitation services.

Gender issue: By virtue of their biological make up, women frequent the public sanitation facilities more often compared to men as evidenced by the long winding queues for women to access the services. It therefore means the cost of building and maintaining female sanitary facilities is higher than that of men. It therefore means the unit cost for a woman to use the public sanitary facility is higher than that for man.

Calculations relating to the benefits are as follows

Total cost of providing the service/ Number of facilities = Unit Cost

Unit subsidy to an individual = Unit cost/ Number of beneficiaries

To arrive at the value of benefits by the various groups you **multiply unit subsidy by the number of beneficiaries in a group.**

For example assuming the cost of providing 10 sanitary facilities at a bus terminus for an average population of 500 people is US\$100 000.

Unit cost	$\text{US\$}100\,000/10 \text{ units} = \text{US\$}10\,000$
Unit subsidy	$\text{US\$}10\,000/500 = \text{US\$}20$

Assuming 350 men use the facilities compared to 150 women it means the facilities benefit men more than women calculated as follows:

Benefit by women	150 x US\$20 = US\$300
Benefit by men	350 x US\$20 = US\$700

However given that women require extra water and sanitary disposal facilities than men do, more resources are required.

Proposed intervention: Prioritise women’s sanitation requirements when allocating resources.

Key points to note on the tool:

- » This tool requires considerable amounts of quantitative data in order to estimate both the unit cost of providing a particular government service and the utilisation of public expenditures by households or individuals disaggregated by gender. This calls for efficient data collection by the respective local authorities/ government agencies.
- » Challenges in applicability of this tool lie in limited probability of obtaining this type of information in local authorities as well as issues around contracting out of public service delivery, etc.

4.2.2 Gender Aware Public Expenditure Tracking Surveys

Gender Aware Public Expenditure Tracking Surveys (PETS) involve examining whether funds that are allocated in the budget for a special purpose reach the intended service units such as health centres and Basic Education Assistance Module (BEAM) programme. The tool realises that budget allocations are not always good forecasters of real service delivery in terms of both quantity and quality, and more so different gender needs. As such the tool tracks the flow of resources through the different administrative levels to determine how much of the originally allocated resources reach each stage in the distribution process.

Purpose: To examine whether budgetary allocations made served the intended purpose.

Methodology

- » The tool is facilitated through surveys using different questionnaires for interviewing local authority managers and users of a given public service as well as data sheets to collect quantitative data from local authority records.
- » Data from these different sources is analysed to cross-check and collated.
- » Discuss policy implications of the findings from the PETS.

A gender-aware PETS needs to make sure that both women and men are interviewed and that collected data is presented and analysed in a sex-disaggregated manner.

Key questions addressed

- » Do allocated funds reach female and male beneficiaries equally?
- » Do funds allocated for gender-responsive purposes reach the intended service delivery points?

4.2.3 Gender Budget Statement

While this is regarded as a tool it is more of a product of utilising the various tools pointed earlier and is a statement or report from each of the various local authority departments on the audit policies, programmes and related budgets. It is therefore an accountability/ “post mortem” by a particular local authority in relation to gender equity objectives, providing a summary of the extent to which the respective local authority is working with its budget to promote gender equality.

Purpose: To support an assessment of the gender impact of line budgets and how expenditures affect gender equality using a variety of indicators.

This tool requires a high degree of commitment and coordination throughout the public sector as ministries or departments undertake an assessment of the gender impact of their line budgets and how expenditures affect gender equality using a variety of indicators.

Key questions addressed

- » How do policies, programmes and projects funded in this budget contribute towards reducing gender disparities?
- » Does the local authority provide information on the actions to reduce gender inequalities in the annual budget statements?

Methodology

The process involves undertaking the following activities:

Step 1: Analyse the situation of women, men, girls and boys in a given sector, identify and prioritise the gender gaps.

Step 2: Assess the extent to which policies address the gender gaps particularly the needs of the marginalised groups.

Step 3: Assess as to whether the budget allocations are adequate to address the gender issues identified.

Step 4: Develop gender sensitive interventions, set performance targets and allocate resources.

Step 5: Summarise gender sensitive programmes into a Gender Budget Statement for presentation to the Budget Committee, Councillors and Local Government Ministry.

The gender budget statements are compiled by planners and budget officials in the respective departments of the local authority based on their detailed budget and planning documents.

The components to be covered by the report are as follows:

- » Sub programme name – Short and simple
- » Key gender issues – describe the gender issues which the programme seeks to address,
- » Intervention/ activities – highlight how the sub programme will address the gender issues
- » Budget-indicate the allocation towards the sub programme
- » Indicators and targets – state the deliverables (outputs and outcomes) to be achieved.
- » All indicators should be sex disaggregated.

Gender Budget Statement Shows the agency's intention to do something in respect of gender equality and should be approved by the Council and the Minister of Local Government.

The following matrix is the proposed format for the Gender Budget Statement for health service delivery at Local Government Level.

Gender Issues	Causes	Interventions/ Activity	Budget Allocation	Indicators	Responsible Authority	Time frame
High maternal mortality rate stood at 625 deaths per 100 000 live births in 2016 against a target of 300 deaths per 100 000 live births by the year 2015	Deteriorating capacity of and responsiveness of the health care system to expecting mothers due to budgetary constraints	Prioritise allocation of resources to maternal health care service at Local Government	US\$	Percentage decrease in the number of pregnant women dying	Dept of Health Service	2015-2018

5.0 Alignment of gender budgeting steps to the budget cycle

Aligning GRB steps to the budget cycle is meant to assist the budget stakeholders to have a clear understanding of how these GRB steps fit within the budget cycle

Planning (Budget Preparation)	There should be a gender diagnostic of the local authority. In other words, based on the knowledge of the current gender situation, the local authority should ensure that specific activities, projects, programs and resources to address clear and precise gender inequalities are planned.
Budget adoption (budget voting)	Before voting the budget, the full council should ensure that a gender analysis of the budget priorities is conducted. This analysis should illustrate the implications of the budget policy and allocations on women, men, girls and boys in order to determine the potential differential impact of the budget.

Budget execution (budget monitoring)	<p>Each department should monitor the budget execution and analyse its effects on men and women bi-annually at least. The exercise should aim at identifying gaps by comparing the following:</p> <ul style="list-style-type: none"> ➤ The planning and budget units ➤ The available budget vs the planned budget ➤ The executed budget vs the available budget ➤ The available resources for specific gender programs vs the planned resources for specific gender programs ➤ The executed resources for specific gender programs vs the available resources for specific gender programs <p>A survey can be conducted for monitoring the utilisation of the budget and the beneficiaries' satisfaction (men and women)</p>
Control execution of the budget (Audit)	<p>The budget audit aims at analysing the level of performance and the effectiveness of the budget execution in terms of:</p> <ul style="list-style-type: none"> ➤ The gender sensitive budget/ results ratio (increasing number of created and provided public goods) ➤ The gender sensitive budgets/ affects ratio (increasing utilisation of the provided public goods) ➤ The gender sensitive budget/ impact (reduction of the specific gender poverty)
Evaluation of the budget impact	<p>The local authority should proceed with a gender analysis of the beneficiaries, a gender analysis of the public expenditure policy, a gender analysis of the categories of the executed expenditures on gender equality, among others. Results from the evaluation report should constitute gender issues and suggested gaps in order to reinforce gender integration in the process of the next budget cycle.</p>

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