

ADDIS ABABA UNIVERSITY SCHOOL OF GRADUATE STUDIES
CENTER FOR GENDER STUDIES(CGS)

**The Practice and Challenges of Gender Responsive
Budgeting: The case of the Ethiopian Ministry of
Agriculture and Natural Resource**

By

Frehiwet Endashaw

July, 2018
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By

Frehiwet Endashaw

Advisor

Emezat Hailu (PhD)

July, 2018
Addis Ababa

Addis Ababa University
School of Graduate Studies

This is to certify that the thesis prepared by Frehiwet Endashaw, entitled: The Practice and Challenges of Gender Responsive Budgeting: The case of the Ethiopian Ministry of Agriculture and Natural Resource and submitted in partial fulfillment of the requirements for the Degree of Master of Arts (Gender Studies) complies with the regulations of the university and meets the accepted standards with respect to originality and quality.

Signed by the Examining Committee:

External Examiner:

Dr. _____ Signature _____ Date _____

Internal Examiner:

Dr. _____ Signature _____ Date _____

Advisor:

Dr. _____ Signature _____ Date _____

Chair of Department or Graduate program Coordinator

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Acronyms

BPFA: Beijing Platform for Action

CIDA: Canadian International Development Agency

CEDAW: Convention on the Elimination of All Forms of Discrimination against Women

CSA: Central Statistical Agency

FDRE: Federal Democratic Republic of Ethiopia

FOWODE: Forum for Women in Democracy

GDP: Growth Domestic Product

GBI: Gender Budget Initiative

GTP: Growth and Transformation Plan

GRB: Gender Responsive Budgeting

ILO: International Labor Organization

MDGs: Millennium Development Goals

MoA: Ministry of Agriculture

MoANR: Ministry of Agriculture and Naturel Resource

MoFED: Ministry of Finance and Economic Development

MoFEC: Ministry of Finance and Economic Cooperation

MoWCYA: Ministry of Women, Children and Youth Affairs

MoWCA: Ministry of Women and Children Affairs

NGOs: Non-Governmental Organizations

PFMS: Public Financial Management System

PB: Program Budget

PRSP: Poverty Reduction Strategy Paper

SAWBI: South Africa Women's Budget Initiative

SDGs: Sustainable Development Goal

TGNP: Tanzanian Gender Networking Programme

UN: United Nation

UNFPA: United Nation Population Fund

UNICEF: United Nation International Children Emergency Fund

UNIFEM: United Nations Development Fund for Women

WEF: World Economic Forum

Abstract

Ethiopia has made considerable progress in the creation of an enabling environment for gender responsive development by taking legal as well as social actions. As an effective approach of working towards gender equality, gender mainstreaming is a comprehensive strategy to change the way of thinking and working to address the underlying causes of gender inequalities in all areas and at all levels of policies, programs and strategies. Mainstreaming gender in the budget process will have an added value and serve as a critical tool for further fulfilling government commitments; as well as serve as an expression of government's assurance for the empowerment of women and gender equality. Moreover, it enhances development outcomes. The gender gap in agricultural production results in greater food insecurity and poorer nutrition. There is a growing perception that GRB has an impact on solidifying national human development index as well as achieving the national goal of gender equality. The objective of this research was to examine the practice and challenges of gender responsive budgeting in Ministry of Agriculture and Natural Resource. To conduct the study data were collected purposively from thirty-seven participants working in MoANR. The researcher used qualitative research methodology. For the process of data collection, document review (annual reports & plan, reports and manuals were reviewed) and depth interviews used. Findings show that MoANR implement GRB through program budget. Currently the MoANR is implementing program budget system which means all the directorates in the Ministry prepare programs/main activities, implement and monitor independently. Knowledge and skill gap on gender responsive budgeting and Lack of gender disaggregated data to prepare gender responsive plan were the major challenges identified in the study.

CHAPTER ONE: INTRODUCTION

1.1 Background of the study

Many governments in the world have been showing their commitments for the advancement of gender equality, for example gender equality commitments in Sustainable Development Goals (SDGs). Recognizing the deep-rooted gender inequalities, governments strive to move toward greater equality in terms of distribution of resources and opportunities between men and women. Hence, policy makers and planners in many countries are attempting to integrate gender into their budget planning, implementation and monitoring processes.

Gender responsive budgeting (GRB) is an approach for budget allocation and administration using fiscal policy and management to promote gender equality. Gender responsive budgeting (GRB) is a tool or an approach developed during the late 1990s following the Fourth World Conference on Women held in Beijing Platform of Action in 1995. By 2007 over 90 developing and developed countries had undertaken some steps towards making budgets more gender responsive (UNIFEM, 2008).

Gender responsive budgeting is now widespread in different terms around the world. Notably, terms such as ‘gender-sensitive budget’, ‘gender-responsive budgeting’, ‘gender budgets’, ‘women’s budget’ and ‘women’s budget statements’ are used in the same breath, since they are founded on the same philosophical principles. These terms ‘refer to a variety of processes and tools aimed at facilitating an assessment of the gendered impacts of government budgets (Budlender & Sharp, 1999; Bartle & Rubin, 2002). Governments at different levels in various countries have adopted GRB as a tool for equitable resource allocation reflecting the realization that gender equality is essential for sustainable economic growth and social development. Australia was the first country to formally incorporate gender budgeting by developing the concept of a women's budget in 1984. In the same way South Africa followed suit in 1995 as part of its push to eliminate inequalities following the end of apartheid.

Ethiopia is one among a number of countries in Africa that is attempting to implement GRB to achieve gender equality goals. The government of Ethiopia is committed to implement GRB in its budgetary process in 2008 initiated by Ministry of Finance and Economics Development (MoFED) and began with the development of the first national guideline. The issued gender

responsive budgeting guideline started in 2008 with the support of British Council and United Nations Children's Fund (UNICEF). The guideline is to act as a further guide to all government ministries in mainstreaming gender perspectives into all budgeting processes. This guideline, which constituted the first attempt to institutionalize GRB in the country, demonstrated increased government commitment to promote gender equality through GRB approaches. Since then, Ministry of Finance and Economic Development (MoFED), in close collaboration with the Ministry of Women and Children Affairs (MOWCA) and development partners have been conducting GRB trainings and creating awareness among the planning, budget and gender experts as well as legislative bodies at federal and regional levels. International development partners and non-governmental organizations (NGOs) have also been involved in creating awareness on GRB. These trainings sensitize planning and budget department heads in how they can formulate gender-responsive plans and budgets both at federal and regional levels (MOFED, 2012).

Following the adoption of GRB at the national level, several ministries and public body organizations at federal level and four regions i.e. Oromia, Amhara, Tigray and Southern People Nation and Nationality and two city administrations (Addis Ababa and Dire Dawa) have also undertaken different initiatives (MoFED,2012). In 2016 a proclamation was issued to modify the Federal Government of Ethiopia's Financial Administration Proclamation. According to the revised Financial Administration Proclamation gender issues shall be taken into consideration during public budget preparation (new sub-article (3) is added following sub-article (2) of Article 20 of the Proclamation).Despite these progresses, challenges continue to be faced including limited technical know-how on GRB approaches; limited coordination, capacities, commitments and accountabilities mechanisms for promoting gender equality within government structures (MOFED, 2012).

1.2 Statement of the problem

The government budget affects the lives of every citizen. Governments raise money through different sources of revenues mainly from taxation, and spend this money on education, health, water and sanitation, public safety and many other public priorities. The allocation of budget applies and translates policies and political platform in to political commitments to fulfill specific goals and priorities. In addition, budget is the most important economic policy

instrument of government (Govender, 1996). Hence, gender mainstreaming activities the issue embedded in financial policy to achieve gender equality. And, GRB is one of the renowned tools to analyse the gender-based budgeting. The goals of GRB might vary, what have remained core to GRB initiatives are three: first to raise awareness of gender issues and impacts; second to make governments accountable in translating gender equality into budgetary commitments and finally to change budgets and policies to promote gender equality (Sharp, 2003). Cognizant of this since 2010, UN Women Ethiopia in close co-operation with the Government of Ethiopia, has pursued a variety of GRB initiatives to integrate gender issues into national policies, strategies and budgets through advocacy, Financial support to conduct trainings and workshops as well as to develop guidelines and training manual that promote knowledge and skill on GRB (MOFED, 2012). Compared to men, women in Ethiopia are in a disadvantageous position in all aspect; they benefit less from social services and hold inferior positions in all economic, political, social, and cultural affairs yet.

In Ethiopia, agriculture is central to the economy and to the livelihood of most people. Around 82% of Ethiopia's the 96 million people live and work in rural areas. The agriculture sector accounts for 80% of the employment, 46 % of the Gross Domestic Product (GDP), and 90% of export earnings and also agriculture employs more than 80 % of the labour force, (MOA, 2016). This sector is led and managed by the Ministry of Agriculture and Natural Resource (MoANR). The majority of farmers are small holders, and female headed-households account for 20%, More over the gender gap in production of Ethiopia was estimated at 23%. Considering this situation and acknowledging the existing gender inequalities in Ethiopia, MoFED initiated gender budget activities (MOA, 2016).

In Ethiopia women constitute half of the population and play the major role in the subsistence agriculture and food security. Despite their immense contribution to the agricultural production and food security of the household, Ethiopian women suffer from the "invisibility" of their roles (Senait, 2000). Ministries including Agriculture have to consider GRB, as one instrument to address this challenge, GRB could have multiplied effect. Specifically, it has been essential in putting on the agenda increased awareness, transparency and accountability regarding the implication of budgeting for gender equality.

The importance of the sector taken into consideration, adequate implementation of GRB is hoped to have positive impact in promoting gender equality among those engaged in the sector and positively contribute to sector at large. The government has taken important steps – adoption of GRB guideline and its initial piloting in the sector and training for the responsible experts in the sector among others. In light of these early efforts/endeavors as well as the wide-reaching impact of the agricultural sector both to the population and the economy of the country, the sector is an ideal candidate for an examination of gender budgeting practice and challenges.

1.3 Research question

The study attempts to address the following research questions:

1. Is there adequate expertise on GRB at the Ministry? What is the level of appreciation/ understanding on GRB among responsible experts within the Ministry?
2. What is the practice of GRB in the Ministry?
3. What roles Women’s Affaire Directorate is playing in the GRB implementation process at Ministry?
4. What are the challenges of the Ministry of Agriculture and Natural Resource encounter while implementing gender responsive budgeting (GRB)?

1.4 Objectives of the study

1.4.1 General Objective

The general objective of this study is to examine the practice and challenges of gender responsive budgeting (GRB) in Ministry of Agriculture and Natural Resources.

1.4.2 Specific Objectives

- To assess the knowledge and attitude of Ministry of Agriculture and Natural Resource staffs on gender and gender responsive budgeting (GRB).
- To assess the practice of gender responsive budgeting in Ministry of Agriculture and Natural Resource.
- To examine women machinery (Women’s Affaire Directorate) role in GRB implementation within the Ministry.

- To find out the challenges encountered by the Ministry of Agriculture and Natural Resource in engendering their budgets.

1.5 Significance of the study

The significance of the study is many folds for organizations and individuals who are working in related area. The findings may be beneficial for policy makers, practitioners and academicians for better understanding of the extent of GRB implementation with its limitation. Then, they can also consider in their respective maneuver to achieve the goal of the country in the ongoing strive for gender equality/equity. In addition, there are few studies conducted so far on gender responsive budgeting in Ethiopia, particularly in Ministries or the Ministry of Agriculture and Natural Resource of Ethiopia. In this regard, the significance of this study pointed out as follows:

- It will provide valuable evidence to the budget officers, planners, gender expert in various ministries and also for other gender activists in nongovernmental organization (NGO)
- It may help gender experts and budget officers reflect on the findings of the study and improve the practices of gender responsive budgeting in MoANR,
- Finally, it may serve other interested researchers as a stepping stone to conduct more extensive research in related areas.

1.6 Scope of the Study

The Ministry of Agriculture and Natural Resource has a number of affiliated institutions with different missions to be achieved. The scope of the research, however, due to time and financial constraints, delimited to Ministry of Agriculture and Natural Resource located in Addis Ababa. In addition, only planners and senior experts who have been working in the area of planning and budgeting are sampled for the study.

1.7 Limitations of the Study

In general, the study went well and the respondents were largely cooperative. However, as with most research, there were some limitations, but this did not in any way compromise the validity of the data collected since the researcher took necessary steps to address all the setbacks. The main limitation would be the collection of data took more than stipulated time due to busy

schedule of the respondents. The respondents were very busy in the preparation of 2011 E.C. budget. In addition, some of the respondents were unavailable in the office because they were attending meetings, on vacation or on field work. This situation of the respondents made the study processes demand more extra time than expected to gather and analyze data to the required level of detailed manner. Consequently, the researcher devoted more time and effort to look for suitable time by calling and arranging the time.

1.8 Selection of the sector

The MoANR are purposely chosen among the 30 Ministries of Ethiopia, as a study area for this research, due to the following reasons:

- Agriculture holds the centre of the livelihood of the majority of the population and plays as a major source for economic growth and contributes to poverty reduction.
- It is one of the priority sectors in the annual budget allocation, according to national budget allocation, 2017.
- Gender inequality remains one of the big challenges to achieve overall growth in the Agriculture sector. Countries experiences reveal gaps in production and productivity between men and women are one of the critical challenges for the sector.
- It has experimented with GRB from early on – it was one of the sectors that was chosen for piloting at the very beginning

Thus, assessing the practice of GRB in the agriculture ministry or sector would have paramount importance for stakeholders to understand their level of accomplishment in gender mainstreaming process. MoANR is selected based on the above issues and during the practicum work; the researcher had worked in Ministry of Agriculture and Natural Resources. Throughout practicum work experience, the researcher has become familiar with key individuals from these organizations that made entry easy and accessible

1.9 Operational Definition of Terms

Key terms and concepts commonly used in Gender Responsive Budgeting guideline (MoFED, 2012) for mainstreaming gender in the budget process are presented below in order to facilitate conceptual clarity and create common understanding.

Sex: is the biological difference between males and females that people are born with and that are universal e.g., females have breasts and males have beard. Differentiation can be through all biological facts of being male and female.

Gender: refers to the socially constructed roles of women, men, girls and boys. Socially constructed means these roles are not biologically determined they are part of the culture, values and practices of a particular society. These socially defined gender attributes are dynamic and change over time.

Gender responsive budgeting (GRB): the process of mainstreaming the gender perspective in the budgetary process

Gender Equity: is the process of being fair to women and men– such as equitable allocation of resources and opportunities. Equity can be seen the means and equality as the end. Equity contributes to equality.

Gender Equality: indicates that women and men have equal conditions for realizing their full human rights and for contributing to and benefiting from economic, social, cultural and political developments. Gender equality is the equal valuing by society of the similarities and the differences of men and women and the roles they play. It is based on women and men being full partners in their home, their community and their society. Women and men's; similarities and differences are recognized and equally valued. Men and women enjoy equal status, recognition and consideration.

Sex Disaggregated Data is quantitative statistical information on the differences between men and women, girls and boys, for a particular issue or in any specific area.

Gender Disaggregated Data are qualitative information(data) that clearly show and compare the relative situation of men and women, girls and boys. These data are fundamental for gender budgeting - otherwise it is impossible to assess the impact of budgets on gender relations.

Mainstream: the dominant set of ideas, values, beliefs and attitudes, relationships and practices within the mainstream of society. It includes all of society's main institutions (families, schools, government, mass organizations) which determine who is valued and how resources are

allocated, who can do what and who gets what in society. Ultimately, the mainstream affects the quality of life outcomes for all of society

Gender Blind Budget: The term that is used for budgets that are prepared without taking into account differences among (different groups) of women and men and therefore often leading as a non-intentional outcome to a reinforcement of existing inequalities between women and men.

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

Gender Machinery: the term gender machinery refers to formal government institutions assigned to promote gender equality and/or improve the status and right of women

Organization of the Paper

This paper is organized in five chapters. The first chapter is an introductory discussion that incorporates background of the study by describing the concepts of Gender Responsive Budgeting (GRB), statement of the problem, objectives, research questions, and significance of the study, operational definition, scope and rationale for selecting sector, limitation, and organization of the paper

The second chapter looks in to literature review. It presents all about the theoretical foundation of the study with a discussion about countries initiative and experience on GRB. The conceptual framework is built from the review.

The third chapter discusses about the methodology of the study adopted, along with; the rational for the chosen design and study area, the sampling technique and the rational for the chosen technique, study participants, data collection tools employed, the data analysis procedures taken, and ethical consideration.

The fourth chapter presents the findings and discussion of the study in four main categories: first, knowledge and attitude on Gender Responsive Budgeting. Second, the practice of gender responsive budgeting and the third, role of women and youth affair directorate to implement gender responsive budgeting and the fourth segment deals with the Challenges in implementing of gender responsive budgeting

Finally, the last chapter provides conclusions drawn from the study. It also includes the implication of the findings, contribution to knowledge, recommendations and suggestions for further research.

CHAPTER TWO: LITERATURE REVIEW

In this chapter, the review of related literatures that are very relevant in this research is presented. It explores and gives meaning to the theoretical foundations as well as issues underpinning the topic being studied. Specifically, it is organized under four main sub-topics; overview of GRB, Ethiopia's initiative and GRB experiences and conceptual framework.

2.1 Overview of Gender responsive budgeting (GRB)

Gender Responsive Budgeting (GRB) is becoming an increasingly popular tool to support progress towards gender equality across the world. It is particularly important given that national budgets tend to fail to take into account the fact that men and women have different resources, roles and responsibilities, which perpetuate gender discrimination and inequality (Elson, 1998; Harcourt, 2009). Budget holds a crucial role in the gender mainstreaming agenda. Gender responsive budgeting is basically mainstreaming the gender perspective in the budgetary process (UNFPA & UNIFEM, 2006). Gender responsive budgeting is a process of gender aware analysis of public finance and government budgets conducted through procedures for engendering the budget process that result in the formulation of gender sensitive (gender, gender aware or gender responsive) budgets (Sharp, 2003).

“GRB is not - should not be – about ‘budgets for women and girls the aim of GRB is not to have special budget lines for women or gender. While such dedicated budget lines might make sense in a few instances, for example, funding of the Commission on Gender Equality, the primary aim must be to ensure that ‘mainstream’ budgets and the related policies and programmes take gender into account. If this is not done there is the danger that there will be small special allocations for women and gender while the main and much larger allocations continue to be biased on gender terms. Furthermore, special allocations make no sense in a large number of Government interventions”. (UNWOMEN, 2012 p.8).

The aim of GRB is understood as promoting gender equality while also supporting other policy objectives such as more efficient use of resource thereby enhancing effectiveness of service delivery (Budlender, 1999). GRB is about ensuring that Government budgets and the policies and programs that underlie them address the needs and interests of individuals that belong to

different social groups. Thus, GRB looks at biases that can arise because a person is man or woman, and also at the same time considers disadvantage suffered as a result of ethnicity, caste, class or poverty status, location and age. GRB is not about separate budgets for women or men nor about budgets divided equally. It is about determining where the needs of men and women are the same, and where they differ. Where the needs are different, allocations should be different (Budlender, 2002). GRB is an internationally recognized and effective tool for achieving gender equality and also the realization of women human right. It seeks to achieve gender equality through gender lens in to the national, state and local planning, budgeting framework by considering gender at all stage; advocates believe that public expenditure will more effectively target and meet women priorities (UN Women, 2012). GRB is a tool to promote gender equality by assessing the effect of government revenue and expenditure policies on both women and men (Budlender and Hewitt, 2003).

A gender responsive budget is an important mechanism for ensuring greater consistency between economic goals and social commitments. GRB initiatives have caught the attention of the gender and development community. Governments, nongovernmental organizations, development agencies, and civil society groups are promoting the use of such initiatives as a central part of their strategy to advance gender equality. This enthusiasm reflects the varied purposes GRB can serve. These include, among others: improving the allocation of resources to women; supporting gender mainstreaming in macroeconomics; strengthening civil society participation in economic policy making; enhancing the linkages between economic and social policy outcomes; tracking public expenditure against gender and development of policy commitments; and contributing to the attainment of the Millennium Development goals (Budlender et al, 2002,)

According to UNESCO (2010), GRB is generally important for the following reasons:

1. GRB creates understanding and illustrates the existence of inequality in budgetary impacts between men and women.
2. It increases accountability and accelerates the implementation of commitments to gender equality and human rights.
3. It increases the efficiency of government budgets by allowing better informed financial resource allocations. If gender inequalities in budgetary impacts are not recognized, this

could lead to losses in terms of productivity, quality of the labour force, economic growth, and health.

4. GRB increases the effectiveness of both policies and programmes by assessing whether the stated objectives are achieved.
5. GRB leads to transparency, accountability, predictability and participation in budget making.

Gender responsive budgeting (GRB) is not a single activity; there are many other activities that could be included in it. It's a tool for integrating a gender perspective into all steps of the budget process – planning, drafting, implementing and evaluating – so as to ensure that budget policies take into consideration the gender issues in society, and neither directly nor indirectly discriminate against either women or men (Sharp, 2007a, 2007b). Sharp (2003) provides a framework to categorize GRB outcomes into three guiding goals:

1. To raise awareness and the understanding of gender issues and the impacts of budgets and policies;
2. To make governments accountable for their budgetary and policy commitments to gender equality; and
3. To change and refine government budgets and policies to promote gender equality.

2.2 Gender Responsive Budgeting initiative: Tools and Methodology

There is no single method to conduct a gender-sensitive analysis of budgets. No matter which approach is taken, GRB always includes a detailed gender analysis of at least one dimension of public funds (Elson 2001). According to Budlender (2002), in countries where gender responsive budget initiatives have been implemented, these tools have been used selectively

Tool 1: Gender-Aware Policy Appraisal

Gender-aware Policy appraisal is the analysis of the policies and programmes funded through the budget, which asks: 'In what ways are the policies and their associated resource allocations likely to reduce or increase gender inequality?'

Tool 2: Gender-Disaggregated Public Expenditure Incidence

Analysis Gender-Disaggregated Public Expenditure Incidence Analysis estimates the distribution of budget resources (or changes in resources) among males and females by measuring the unit costs of providing a given service and multiplying that cost by the number of units used by each group

Tool 3: Gender-Disaggregated Beneficiary Assessments: is a means by which the voice of the citizen can be heard. In these exercises, the actual or potential beneficiaries of public services are asked to assess how far public spending is meeting their needs, as they perceive them. This can be done through opinion polls, attitude surveys, group discussion or interviews. Questions focus on overall priorities for public spending or upon the details of the operation of public services

Tool 4: Sex-Disaggregated Analysis of the Impact of the Budget on Time Use: is a calculation of the link between budget allocations and their effect on how household members spend their time, using household time-use surveys.

Tool 5: Gender-Aware Medium-Term Economic Policy Framework: is used to assess the impact of economic policies on women, focusing on aggregate fiscal, monetary and economic policies designed to promote globalization and reduce poverty.

Tool 6: Gender-Aware Budget Statement: is a government report that reviews the budget using some of the above tools and summarizes its implications for gender equality with different indicators, such as the share of expenditure targeted to gender equality, the gender balance in government jobs, contracts or training, or the share of public service expenditure used mainly by women.

2.3 Gender responsive budgeting as one means of Gender mainstreaming

Gender mainstreaming has become the internationally accepted strategy for the achievement of gender equality and the promotion of women's rights since 1995, when the Fourth World Conference of Women was held in Beijing. The 1997 report of the UN Economic and Social Council defines the concept of gender mainstreaming as follows:

Mainstreaming a gender perspective is the process of assessing the implications for women and men of any planned action, including legislation, policies or programmes, in all areas and at all levels. It is a strategy for making women's as well as men's concerns and experiences an integral dimension 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 is to achieve gender equality.

One aspect of gender mainstreaming is gender responsive budgeting, a process that aims to mainstream gender into the various stages of the budget cycle. According to (Sharp and Broomhill 2002), gender budgeting seeks to mainstream gender analysis of issues within government policies, promote greater accountability and participation by committing governments to gender equality; and influence budgets and policies. In the Conference of “Beijing Platform for Action,” governments committed themselves to integrating a gender perspective not only into policy and strategy, but also into their public financial management system (PFMS), a process that has become known as GRB. An accepted definition of GRB is given by the Council of Europe: *Gender responsive budgeting is an application of gender mainstreaming in the budgetary process. It means a gender-based assessment of budgets, incorporating a gender perspective at all levels of the budgetary process and restructuring revenues and expenditures in order to promote gender equality*

GRB looks at the full government budget from a gender perspective to assess how it will address the different priorities, need and interest of men and women of the different category. When looking at budget through a gender lens one can clearly see where the collection and distribution of public money is unequal and inefficient, it also shows how discrimination affect national development. Therefore, GRB is fundamentally about ensuring that the national budget is allocated equitably and efficiently in implementing national plan and policy objective. (MoFED, 2012). From gender perspective policies could have three impacts. One, they could be agents to increase the gender disparity. Two, leave no impact in the gender spectrum or three, reduce the gender gap (MoFED, 2012). (Hugendubel, 2004) offers a similar stance when he calls gender budgeting a process through which public budgets are examined in order to assess whether they do or do not contribute to more equality between women and men, and then to introduce changes that promote gender equality. According to Sharp and Broomhill (2002), gender budgeting seeks

to mainstream gender analysis of issues within government policies; promote greater accountability and participation by committing governments to gender equality; and influence budgets and policies.

The Commonwealth has promoted both GRBs and gender mainstreaming and was quick to see the synergies between them:

- Gender-sensitive budgets serve as a tool to monitor expenditure for the Commonwealth's gender management system (GMS), a system-wide approach to gender mainstreaming.
- Since budgets cover all government ministries and departments, GRBs provide a practical opportunity for officials across sectors to use gender analysis in their work.
- Since Finance Ministries play a key role in budget management and general government decision-making, GRBs help to introduce gender issues at the center of government operations and financial management. (Budlender&Hewittm, 2003)

2.4 International Practices on Gender Responsive Budgeting

2.4.1 GRB in Australia

Australia was the first country to implement GRB around 1984. This was done as a tool for mainstreaming gender into economic and social policy Sharp and Broomhill, (2002). The Australian Women's Budgets were initially situated inside government. They were coordinated by the women's machinery (which would today be called gender machinery, or gender management system), but required significant work to be done by all other ministries. In their heyday, the Australian Women's Budget statements were thick documents – the Commonwealth (national) document averaged 300 pages. The documents were thick because they included a comprehensive statement from each ministry and department as to the implications of their expenditure (and sometimes revenue) for women and men. The statements were prepared according to standardized formats that were used in devising the approach as suggested in the Commonwealth document (Budlender 2001: 5),

The Australian GRB initiative emphasized that all government expenditure needed to be assessed regarding its impact on both men and women. This approach, called the 'total budget approach', divided budgets for government programmes into three main areas namely: - Expenditure especially targeted for women and girls in the community; - Expenditure for promoting gender

equality in the governmental workplace; and - General (non-gender targeted) expenditure. the total budget approach revealed that in Australia, the proportion of government budgets committed to women and girls in the community was very small, usually less than one percent of the total amount spent. This budget approach increased attention on the analysis of general budgets, which can have significant impacts on gender issues compared to budgets targeted specifically for women. The total budget approach was subsequently adopted by the Australian state governments and as part of the Commonwealth Secretariat's gender budget pilots. The initiative was driven by bureaucrats and feminist lobby groups. It focused on the expenditure side of the budget but paid little attention to the gender implications of the revenue component (Reina, 2010: 8).

The implementation of 'women's budget' programmes generated a number of benefits within Australia. As Sawyer (1999: 38) demonstrates, they succeeded in raising awareness of the impacts that budgets have on groups and individuals by using sex-disaggregated data. In addition, Sharp and Broomhill (2002) found that through this activity, gender issues were included in mainstream policy. In the mid-1990s, the focus of government budget analysis in Australia shifted to 'gender' as a category of analysis, rather than 'women' (Sharp and Broomhill, 2002: 17).

2.4.2 South African

The South African initiatives are closely linked to the end of the apartheid era, and the introduction of a Constitution and ethos that put race and gender discrimination among the most important issues to be tackled. The idea of examining budgets from a gender perspective was raised during the negotiations that preceded the first democratic elections. The Women's Budget Initiative (WBI) was established in mid1995. Its main initiators were a group of parliamentarians and NGOs; the approach was to contact experts in academia and the NGO sector to carry out the analysis of different sectors that were identified as reflecting particular inequalities looking at the sectorial policies and the corresponding budgetary allocations for those policies. Once the research had been produced it was agreed that parliamentarians would advocate for relevant changes. In its first year the initiative produced a report which was launched in a large event which was opened by the Deputy Minister of Finance and was attended by a wide range of stakeholders (Budlender, 2002).

The initiative has since then grown and adjustments have been made to its approach and the stakeholders involved have also changed according to the specific issues that year upon year the WBI identifies as relevant. From the beginning the WBI focused on issues affecting the most disadvantaged “namely those who, in addition to being female, were black, rural and poor” (Budlender, 2002). In this context, violence against women was identified as an issue that affected women across different characteristics such as location, age, race, and class and that could unite women around a common cause. Thus, in the second year of the WBI initiative the budgets of the departments of police and prisons were assessed in order to know what resources were being directed to address violence against women. In addition, a law on domestic violence that was passed before the apartheid government was voted out of power (1993) was also analyzed under a GRB perspective and it was found to have many weaknesses. Some years later, this law was substituted by a new Act in 1998 and it was found that although there had been an allocation of money and some activities planned it was clearly not sufficient to realize the full potential of the Domestic Violence Act. (Villagomez, 2004)

2.4.3 Kenya

The Canadian International Development Agency (CIDA) provided funding for a three-year initiative in key Kenyan ministries aimed at mainstreaming gender in public investment plans and recurrent expenditure, gender responsive planning, collecting gender responsive data, developing ministry-specific tool kits and translating the Beijing Platform for Action into a policy matrix. The Collaborative Centre for Gender and Development has played a key role in the exercise. The legal NGO, International Federation of Women Lawyers (FIDA), has also played a role. The NGO coordinator was a specialist in gender and education and learnt the importance of identifying and networking with specialists from other institutions. Those the project has worked with include planners, economists, analysts, statisticians, researchers and professionals in a variety of disciplines. To date the work has focused on expenditure at the national level. DFID, Sida and the Royal Netherlands Embassy have expressed interest in funding a further three-year program that will look in more detail at engendering the national (and perhaps sub-national) budget (Budlender, 2002).

The chosen ministries for the first three years were Agriculture, Health, Education, Public Works, Industrial Development and Local Authority. The entry points were the ministries'

gender focal points but the economist planners in target ministries together with a researcher did much of the analytical sectoral work. The list of issues covered suggests that the gender responsive data element focused mainly on internal issues such as participation of women and men in ministries, training opportunities, use of skills, remuneration and benefits. (Budlender, 2002)

2.4.4 Tanzania

The Tanzanian GRB activities were initiated by an NGO, the Tanzanian Gender Networking Programme (TGNP). The TGNP was formed in 1993 as a non-profit feminist activist organization, collaborating with Feminist Activism, a coalition of more than 20 CSOs. The GBI sought to

- (i) Examine the national budgeting process by assessing how public resources are allocated and how the allocation impacted on men and women.
- (ii) It also sought to educate citizens on budget issues through advocacy and sensitization.

GRB has been initiated in the wake of a protracted and continuing period of turbulent relations between Tanzania and its development partners. The state budget was being restructured and more open to scrutiny at the same time that its overall size and share in the economy was reduced, as part of the macroeconomic agenda underpinning PFM reforms. This tension was seen by TGNP as an important reason to critically but constructively engage in the budget process (Khan& Burn, 2004). Contest the marginalization of women and most citizens in the processes to introduce and design reforms which have implications for them (Rusimbi 2002).

The TGNP actively lobbied government to revise budgets and macroeconomic policy with a gender lens, upstream of the budget cycle, confronting policy to the evidence base in relation to poverty and gender-based forms of inequality. After organizing training workshops in 2002 on gender and macroeconomic models for the Ministry of Finance and Economic Affairs (MOFEA) and the President's Office for Planning and Privatization, MOFEA started a within-government GRB initiative. It commissioned TGNP as ongoing consultant for gender budgeting for six pilot ministries engaged in the MTEF process. This put pressure on TGNP to deliver the technical capacity to engage in supporting actual budget preparation, when such expertise is thin on the ground and has to be invested in.(Khan& Burn, 2004) By 2008, a review of the Performance

Assessment Frameworks (PAFs) attached to the joint assistance Memorandum of Understanding as well as other key tools and processes for implementation of Gender Budget Statement (GBS), such as Poverty Reduction Budget Support, and the annual GBS review cycle show that gender mainstreaming was not explicitly practiced (Kytola 2008). Some of the Tanzanian achievements (Mhina, 2007) with regard to GRB include:

- Public review of budgets from a pro-poor and gender equity focus.
- Government recognition and commitment to gender equity regularly reflected in budget speeches.
- Incorporation of gender issues in budget preparation guidelines.
- Confirmation of continued mainstreaming of gender into policies, plans and strategies as a priority area for resource allocation in the medium term.

2.4.5 Uganda

The Ugandan initiative has been spearheaded by the NGO, Forum for Women in Democracy (FOWODE). Uganda's gender budgeting efforts have a primary objective to ensure that government ministries address gender issues through normal planning and budgeting processes. The gender-responsive budget initiative was started in Uganda in 1999 Initiated by a caucus of female parliamentarians from special interest groups, led by the Forum for Women in Democracy (FOWODE) the result has been that the entire national budget has become participatory, the caucus was broadly supportive of the policy of the National Resistance Movement (NRM) which came to power in 1986, committed to institutionalizing gender equality. (Khan & Burn, 2004).

The 2001 Budget Act had increased Parliament's role in the budgetary process, requiring the government to table before Parliament a Budget Framework Paper (BFP), which sets out how the government intends to achieve its policy objective through the budget. A Memorandum of Understanding was concluded with the Parliamentary Budget Office to provide technical support in gender analysis and the Parliamentary Budget Committee provided an entry point to lobby parliamentary oversight committees, both organs having been newly set up by the Budget Act. The commissioning of gender analyses of the previous year's education, health and agriculture budgets, using gender-informed facts and figures, shifted parliamentarians' perception towards

gender issues as development issues which would resonate with female constituents. However, the lessons learned were that the issue briefs on before 2001 budgets were not really able to influence the following year's budgets unless the MFPEDE was convinced of the policy and resource allocation implications of gender inequality and of addressing the institutional weaknesses in meeting commitments to gender inequality and women's empowerment. The review of the Poverty Eradication Action Plan (PEAP) II and period of development of PEAP III provided the opportunity to shift mechanism for GRB (Khan& Burn, 2004).

Other NGOs, such as the Forum for Women in Democracy and the Uganda Debt Network, are members of the Poverty Eradication Working Group, housed under the Ministry of Finance, Planning and Economic Development, that is tasked with addressing the needs and concerns of marginalized groups such as women. As a spin-off, the Uganda Budget Initiative's work has led to the promulgation of a Budget Law and Budget Act that have enhanced the role of NGOs and parliament in the budget process and made the process open and transparent (Emmanuel, 2011).

2.4.6 Summary of International GRB practices

Australia was the first country in the world to pioneer a GRB initiative in 1984 and it initially situated inside government. They were coordinated by the women but required significant work to be done by all other ministries. The Australian GRB initiative emphasized that all government expenditure needed to be assessed regarding its impact on both men and women. The implementation of 'women's budget' programmes generated a number of benefits within Australia they succeeded in raising awareness of the impacts that budgets have on groups and individuals by using sex-disaggregated data. In addition, and, gender issues were included in mainstream policy. South Africa, a country where gender-responsive policy-making is being taken forward through a separate Department of Women. This Department was responsible for leading, coordinating and overseeing the transformation agenda on women's socioeconomic empowerment, rights and equality. in terms of specific gender responsive budgeting initiatives, South Africa and Tanzania have integrated research, analysis and advocacy when developing proposals on the need to make the impact of budgets on men and women more transparent. the Kenyan experience shows that progress has been achieved mainly in terms of raising awareness and pushing for the government's accountability. Looking at the Tanzania's experience Gender Budgeting Initiative began as a civil society initiative involving more than 20 non-governmental

organizations. The GBI sought to (i) examine the national budgeting process by assessing how public resources are allocated and how the allocation impacted on men and women. (ii) It also sought to educate citizens on budget issues through advocacy and sensitization. Uganda gender budgeting efforts have a primary objective to ensure that government ministries address gender issues through normal planning and budgeting processes. Initiated by a caucus of female parliamentarians from special interest groups, led by the Forum for Women in Democracy (FOWODE) the result has been that the entire national budget has become participatory, the caucus was broadly supportive of the policy of the National Resistance Movement (NRM) which came to power in 1986, committed to institutionalizing gender equality. Moreover, the experiences of South Africa and Uganda have shown that female political participation have mutually reinforced each other while seeking increased transparency. In the case of both South Africa and Uganda, female parliamentarians have played a key role in establishing GRB work and carrying it forward through strong advocacy

2.5 Gender Responsive Budgeting Initiative in Ethiopia

The National Women's Policy in 1993 GC whose aim is to facilitate conditions conducive to the speeding of equality between women and men so that women can participate in the political social and economic life of their country on equal term with men and ensuring that their right to own property as well as their other human right are respected. To implement the policy an institutional arrangement was adopted consisting of the establishment of the Women Affaire Office at the prime Minister office, Women Affair Department in each Ministry, Women Affair Bureaus at regional capital and Women desk at Woreda level (MoFED 2004). In addition, those Women offices are to mainstream gender into the activities of each sectors and authority including the budget. Following Ministries and sectorial offices adapted gender- mainstreaming initiatives to eradicate the imbalance between citizens (MoFED, 2012). GRB work in Ethiopia has been initiated by MOFED, and began with the development of the first National Guideline for mainstreaming gender in the budget process in 2008. Since 2010, the government of Ethiopia has pursued a variety of GRB initiatives to integrate gender issues into national policies, strategies and budgets in close co-operation with UN Women through

- 1) *Advocacy*, to engender the national budget processes and policies to reflect gender equality principles;

- 2) *Technical support*, to ensure that priorities of women are reflected in sector budget allocations for national programs and;
- 3) Financial assistance to conduct trainings and workshops as well as to develop guidelines and training manual that promote *knowledge, skill and learning* on gender responsive budgeting.

The Ministry of Finance and Economic Development (MoFED) in collaboration with UNWOMEN is conducting different tasks to make the country's budget allocation to be gender responsive and gender inclusive parallel to augment the capacities of policy makers, budget planners, gender officers and implementers to undertake gender responsive budgeting in plausible manner. It has also a target to empower gender experts' capacities to undertake monitoring and evaluation on programs and projects that enhance women, men, girls and boys benefit from public budget allocations, consequently from development outcomes. All sector Ministries and public body organizations at federal level and four regions (i.e. Oromia, Amhara, Tigray and Southern People Nation and Nationality) and two city administrations (Addis Ababa and Dire Dawa) were all given a guideline to sensitize budgeting at all government sectors was prepared at the ministry level and training to use for planning and budgeting. (MoFED, 2012) the Prime Minister's Office assigned the responsibilities of checking that the budget call circular mentioned gender budgeting, ensuring an allocation of funds for gender-oriented purposes, and promoting the project to parliament (Janet, Kolovich, and Suhaib, 2016).

In addition, gender mainstreaming guideline by Ministry of Children and Women Affairs (2010) policy and plan of action on gender equality have outlined commitment to gender equality at all level, identify mechanisms to achieve equality, specify resources allocation, including effective accountability, monitoring and evaluation system. Moreover, the guideline explicitly elaborates that the budget process be gender sensitive, participatory and it should make women and men equal beneficiaries of the budget allocation and that full time and qualified staff or gender mainstreaming and gender responsive budgeting (National Gender Mainstreaming Guidelines, 2010).

2.6 Steps to Mainstream Gender into Ethiopia Budgeting Process

Ethiopia was following a line item budgeting system that provides information about the amount of money (inputs) spent on different items such as salaries, operation and maintenance,

allowances, as well as on different ministries, agencies, or sectors. Line item budgeting does not give information about the activities, outputs and outcomes funded by the budget. From 2006/07 to 2009/10 the Ethiopian Ministry of Finance and Economic Development has started introducing a form of program-oriented or performance-based budgeting at selected pilot public bodies and in 2010/11 fiscal year. All federal level public bodies switched to Programme Budgeting for shadow programme budgeting; and in 2011/2012 fiscal year, the Programme Budgeting system was further strengthened and implemented at federal level. The main objective of programme budgeting system is to allocate resources for outputs or results, it also shows the relationship between plans and budgets, and coordinates both capital and recurrent budgets. The line-item budget system on the other hand, focuses only on inputs (MoFED ,2012)

The programme budget cycle has nine stages or steps. Each stage of the budget cycle provides important entry points for the implementation and/or introduction of GRB approaches. This starts from the initial stage of engaging in policy review where sectors evaluate or assess the inclusion of gender equality objectives within sectoral policies and plans and leading to translating policy objectives into concrete activities. The budget cycle provides opportunities to incorporate gender perspectives in the process (MoFED, 2012)

1. Pre-preparation by Public Bodies

The first stage involves preliminary work towards budget preparation by public bodies. This is where public bodies both at national and regional levels, would engage in policy review, review of the national development framework (GTP) and their performance from last year. This is the stage where respective Public Bodies articulate their plans in the light of the national objectives and sectoral policies, while taking into account their performance from the previous year, the progress of the current year and their plans for the coming year within the framework of the medium-term plan. (MoFED, 2012)

This stage of the budget cycle is ideal to evaluate or examine the inclusion or otherwise of gender equality objectives within sectoral policies and plans. This forms the basis for the remainder of the budget cycle, in that, if gender equality objectives/issues are not articulated well at this stage, there will be no justification or ground for formulating other activities (MoFED, 2012).

Actors that can play an important role towards the incorporation of gender equality objectives in the policy interrogation process include:

- Gender/Women affairs directorates/ department – through their coordination and monitoring roles
- Experts that engage in planning at each directorate/ department
- Planning directorates/ department (MoFED, 2012)

2. Notification of annual subsidy

The House of Federation prepared and approved budget subsidy formula of regions. Using the approved subsidy formula, MOFED prepares the budget for subsidies to regional governments and administrative councils and notify each regional government and administrative council of their annual subsidy. The House of Federation could use gender equity as one parameter while preparing subsidy formula. House of Federation can analyze using the following points:

- a) Analysis of the situation of women, men, girls and boys in a given regions;
- b) Assessment of the extent to which policies address the gendered situation; and
- c) Assessment of budget allocation (MoFED, 2012).

3. Issuing the Budget Call

MOFED sends the Budget Call to all public bodies with the following criteria: 1. Their ceiling for programme expenditure for the coming fiscal year; 2. The deadline for submitting their budget request; 3. A review of the policies that affect the expenditure of public bodies; 4. General guidelines for the preparation of the program budget submission; and 5. Detailed instructions and formats for preparing the request for the program budgets (MoFED, 2012).

MOFED issues the Budget Call Letter to all Public Bodies by February 8 of each year. Inclusion of gender criterion as part of the general guidelines for the preparation of programme budget The Gender Directorate at the MOFED should play an important role in terms of ensuring adequate and explicit articulation of gender as one of the main considerations in the preparation of the budget call. At this stage, MOFED should include an article that emphasizes the integration of

gender perspective consistent with or as framed in government policies, goals and strategies (MoFED, 2012)

4. Budget requests

The budget request involves public bodies preparing their budget requests within the budget ceiling issued in the Budget Call. This is where budget prioritization is done. Public Bodies should consider gender issues while prioritizing programmes, objectives and activities, which should be directly attached with Level one of the programme budget which explains about Public Bodies' specific programme construction. Each public body's gender and planning directorates/department should have to play a role in collaboration with other directorates/department. (MoFED, 2012)

5. Budget hearings

This is the stage where before preparing a draft recommended budget, MoFED will conduct budget hearings. These hearings are designed to respond to any issues raised during MoFED initial review of any public body's PB. Officials from each public body will be questioned about their budget requests, and sometimes invited to submit additional supporting information/documents. The information obtained from these budget hearings will enable MoFED to move forward with the preparation of a draft recommended budget. After receiving budget request proposals from the public bodies, the budget directorate of MOFED has to review gender responsiveness of the public body's budget requests, and the gender director should provide relevant technical assistance related to GRB. In addition to this, the budget hearing process involves a number of appropriate experts including gender experts from each public body to defend, explain and justify budget allocated to gender equality objectives and activities in line with the public body's policies (MoFED, 2012).

Actors to be involved during budget hearing are: MOFED gender directorate, directors of various programmes from the respective public bodies, gender directorates from the respective public bodies (MoFED, 2012).

6. Preparation of the draft recommended budget

The draft recommended budget is the consolidated budget that MOFED prepares and submits to the Council of Ministers. In this stage, MoFED should critically scrutinize the draft recommended budget to ensure gender issues are not out. The budget documents that are prepared for budget speech and approval need to address gender responsiveness to underline the commitment of the government to gender equality (MoFED, 2012)

Actors: MOFED Budget Preparation and Administration Directorate, and the Gender Affairs Directorate (MoFED, 2012)

7. Recommended budget reviewed by Council of Ministers

The Council of Ministers receives the draft recommended budget from MoFED and carries out its own review of the draft recommended budget. The Council of Ministers may order MoFED to make adjustments or revisions to the draft recommended budget before the Council recommends it to the House of Peoples Representatives. The recommended budget is now ready for review, approval and appropriation by the House of Peoples Representatives. The MOWCA as a member of the Council of Ministers has to play an active role in the interrogation of public bodies budgets from a gender perspective. Actor: MOWCA (MoFED, 2012)

8. Legislative approval and appropriation of the budget

The recommended budget will be presented in a Budget Speech by the Minister of Finance and Economic Development, to the House of Peoples Representatives (HPR), on a designated date. After consideration, HPR will send the budget document to the Budget and Finance Standing Committee for further scrutiny. The Budget and Finance Standing Committee, in the presence of MoFED officials, will then invite selected stakeholders to finalize consultation on the annual budget. Once approved by the House of Peoples Representatives, the recommended budget becomes the approved budget through the Women, Children and Youth Affairs and Finance and Budget Standing Committees of the Parliament, interrogation of the country's budget in light of the country's commitments to advance gender equality as expressed in different policy documents and GRB guidelines (MoFED, 2012)

Actors: Women, Children and Youth Affairs Standing Committee; and the Budget and Finance Standing Committee. At the time of public hearing, other Standing Committees and members of House of People Representative could also raise the relevant gender issues (MoFED, 2012)

2.7 International and National Legal Instrument that Mandate Gender Equality

Gender Budgeting has been developed as a mechanism in response to governments commitment to international legal documents to mandate the institution of gender mechanisms in order to address the inequities in order to raise the level of development. On the 2017 UNDP gender inequality index Ethiopia ranks at 115 out of 144 countries. This index measures the gender disparity in four aspects Firstly, Economic participation and opportunity secondly, Educational attainment thirdly, Health and survival fourth, Political empowerment (WEF, 2017). This paint the picture of the Ethiopian context in a generalist manner the CSA census report suggests that half of the population of Ethiopia, which is now estimated to be 95 million. Hence the gender disparity effect is much significant for such a large population. In order to address the gender inequality, the government of Ethiopia has adopted several global and continental conventions, declarations, protocols and international mainstreaming initiatives such as:

2.7.1 International Commitments

Ethiopia has ratified a number of international conventions on women and gender and has been guided by them in developing national laws and policies. The policy and legislative framework is conducive to achieving the goal of equality between women and men. Some of the international commitments to which the Government of Ethiopia is a signatory:

- Convention on Eliminating All Forms of Discrimination Against Women (CEDAW), which is adopted in 1979 by the UN General Assembly, is often described as an international bill of rights for women,
- Declaration on Eliminating Violence Against Women (DEVAW),
- Beijing Platform for Action (BPA),
- Sustainable development goal(SDGs) signed internationally,
- The Solemn declaration on gender equality in Africa (SDGEA) and
- The Maputo protocols are continental adaptations.
- The Cairo International Conference on Population and Development (ICPD, 1994) which adopted gender mainstreaming as a key strategy to achieve gender equality.

Among these international conventions the Beijing Declaration requires that Governments Restructure and target the allocation of public expenditures to promote women's economic opportunities and equal access to productive resources and to address the basic social, educational and health needs of women, particularly those living in poverty; Make efforts to systematically review how women benefit from public sector expenditures; adjust budgets to ensure equality of access to public sector expenditures, both for enhancing productive capacity and for meeting social needs; Conduct reviews of national income and inheritance tax and social security systems to eliminate any existing bias against women; and Facilitate, at appropriate levels, more open and transparent budget processes. The Declaration states as follows: "...The success of the Platform for Action will also require adequate mobilization of resources at the national and international levels as well as new and additional resources to the developing countries from all available funding mechanisms, including multilateral, bilateral and private sources for the advancement of women; financial resources to strengthen the capacity of national, sub regional, regional and international institutions; a commitment to equal rights, equal responsibilities and equal opportunities and to the equal participation of women and men in all national, regional and international bodies and policy-making processes; and the establishment or strengthening of mechanisms at all levels for accountability to the world's women. It also 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." Gender responsive budgeting has gained prominence in recent years and was given additional impetus by the Fourth World Conference on Women, held in Beijing in 1995, which called for ensuring the integration of a gender perspective in budgetary policies and programs (Sharp, 2003).

To implement these international commitments, the government of Ethiopia has formulated legal, policy and national strategic frameworks. With regards to the constitution, proclamations such as the Federal Civil Servant (515/2007), Labor Proclamation (377/2003) and the Rural Land Administration and Land Use (455/2005), policies such as National Women Policy, Health Policy and Education Policy have been integrating the gender perspective in their narrations

2.7.2 National Legal Frameworks

Article 35 of the Constitution (1995) of the Federal Democratic Republic Ethiopia, which stipulates clearly the rights of women, has paved way for the government to facilitate the process of mainstreaming of gender perspectives in key development policies and strategies with a view to address gender inequality. Article 35 of the Constitution provides for affirmative measures to be taken to ensure women participate and compete equally with men in the political, social and economic spheres; it also provides for the prevention and eradication of Harmful Traditional Practices (HTPs). Articles 25, 34, and 89/7 also affirm gender equality in all spheres of society by protecting the fundamental rights of women (MoFED, 2012)

The Proclamation of Executive Organs of the Federal Democratic Republic of Ethiopia Number 691/2010 gives the mandate to all sector ministries, government agencies and government development enterprises to integrate gender issues according to their powers and duties (MoFED, 2012)

2.7.3 National Policy Frameworks

The 1993 The National Policy on Ethiopian Women addresses poverty, gender inequality, capacity building and improvement of the socio-economic and political status of women. It directs the establishment of Women machineries at department level in all federal public bodies and Women Affairs Bureaus at regional levels. Other policies that address gender issues and emphasize the critical role of women in society include, the Education and Training Policy (1994), Health Policy (1993), Agricultural Development Led Industrialization Strategy (2001), the Culture Policy (1997), Natural Resource and Environmental Policy (1997). Most of these policies call for the elimination of discrimination against women and girls, promotion of women equal participation in leadership at all levels, and the right of women to benefit from social, economic and political development processes (MoFED, 2012)

2.6.4 National Strategies and Plans

a) The Development and Change Package of Ethiopian Women (DCPEW, 2006)

The objective of DCPEW is to ensure equal participation and benefit of women in all sectors and designed to overcome difficulties that hamper the ongoing course of the struggle for the

realization of gender equality in the economic, social and political activities of the country (MoFED, 2012)

b) The Growth and Transformation Plans (GTPs)

In Ethiopia, the overarching framework that guides social and economic development is a series of five-year Growth and Transformation Plans. The first Growth and Transformation Plan (GTP I) for 2010/2011-2014/2015 aimed to foster broad-based development in a sustainable manner which also has a stand-alone pillar (Pillar number 7) on women's and youth empowerment; and the remaining six pillars have included gender responsive indicators and targets. Moreover, all ministries have established departments of Women's Affairs in response to the broader government agenda to advance gender equality as evidenced by a National Action Plan on Gender Equality while Budget is the most important policy tool of government because without money the government cannot implement those policies successfully. Gender responsive budget initiatives can help to close these gaps, ensuring that public money is raised and spent more effectively. Rolled out in 2016, GTP II (2016-2020) aims to consolidate the achievements of GTP I while also responding to emerging gaps and challenges. GTP II focuses on equitable economic growth, especially on the competitiveness of the productive sectors – including agriculture and manufacturing – to transform the domestic private sector, manage urbanization, encourage good governance, build a climate resilient green economy, and promote women and youth empowerment. The GTP II Pillars are aligned to the United Nations Sustainable Development Goals (SDGs). To create an enabling policy and legislative environment for gender equality, GTPs I and II feature stand-alone pillars (7 and 8 respectively) on women's and youth's empowerment. Further, the remaining pillars include gender-responsive indicators and targets.

2.8 Challenge for the Implementation of Gender-Responsive Budgeting

Challenges to implement GRB are many. Below are listed some of the factors that hinder the effective implementation of GRB in Ethiopia.

a) Limited technical know-how on GRB approaches; (MoFED, 2012)

Even where governments are convinced of the benefits of a GRB initiative, limited local capacity can obstruct or even prevent implementation. This challenge is not unique to GRB. Lack of

capacity often hampers a move towards program-based budgeting and overall public financial management reforms. One way to mobilize the resources needed to overcome capacity challenges could be to emphasize the potentially growth-enhancing “side-effects” of GRB and increased gender equality (Kovsted, 2010)

b) Limited coordination, capacities, commitments and accountabilities mechanisms for promoting gender equality within government structures; (MoFED, 2012)

c) Limited availability and utilization of age, sex and gender disaggregated data to support evidence-based planning; (MoFED, 2012) the limited availability of data disaggregated by sex, which impedes the ability to identify and address gender-based disadvantages. Initiatives directed to strengthening statistical systems in developing countries will typically involve both capacity building of the data-collecting institutions and the establishment of a data collection infrastructure. Sex-disaggregated data – once available – has the potential to benefit a range of initiatives and strengthen awareness and knowledge about existing gender inequalities (Kovsted, 2010).

2.9 Gender Responsive Budgeting Approach

Several analytical tools exist for analyzing the impacts of policies and budgets on women and men and to track the integration of gender responsiveness in budgeter process with a view to enhance gender sensitivity in public policies. To this study the researcher used Debbie Budlender’s five step approach developed for the South African Women’s Budget Initiative.

The Ethiopian Government has also adopted its own GRB implementation strategy to be applied in government office in Federal and Regional Level. This strategy has five approach which has various issues to ensure gender equality in public expenditure.

1. Analyzing the situation (gender issues) of women, men, girls and boys

Gender issues arise out of four issues related to access to resources, management of resources and control over, and benefit from resources for any subject or area. In this regard, one needs to identify if there is any constraint that is hindering women (or men) from accessing or benefiting from the existing resources. It is from knowing the causes of lack of, or limited access to resources that one can get appropriate solutions to address the identified issues. In this regard, in

the process of situational analysis women, men, girls and boys should involve equally to reflect their priorities, needs and interests. For example, in most countries rural people will be disadvantaged compared to urban and poor compared to rich. There are usually additional country-specific disadvantages in terms of race, ethnicity, age and so on. These other axes of disadvantage need to be considered when collecting information to assess the gender situation, as there are likely to be significant differences between women and girls from different sub-groups, as there are between men and boys from different sub-groups

2. Assessing the gender responsiveness of policy

The objective of this step is to assess whether a particular policy or program is likely to:

- a) Increase gender inequalities identified in the first step);
- b) Leave them as they are – i.e. the same; or C) Reduce them.

It should be noted that, the policy might also reinforce or remove gender inequality A gender aware policy appraisal also evolves the development of an analysis that reflects an understanding of the policies gender implications by:

- Identifying the implicit and explicit gender issues and policy objectives; and
- Identifying the accompanied resource allocation and assessing whether the policy will continue or change existing gender inequalities between men and women and patterns of gender relations.

3. Assessing budget allocations

The focus of the third step shifts to the budget itself. The main aim in this step is to see whether the budget allocations are adequate to implement the gender-responsive policy identified in the second step. If the second step reveals that policy is not gender sensitive, or may even exacerbate gender inequality, the third step can be used to reveal the extent to which funds are not gender responsive.

4. Monitoring spending and service delivery

Assessment of short-term outputs of expenditure/monitoring and evaluating how resources are actually spent, and policies and programs implemented. It monitors whether the budget was spent as planned and what was delivered and to whom. It is also used to track the progress based on the decision made in step three. Below are stated the three types of data required for monitoring and evaluating GRB;

a) *Input measure*: inputs used in the processes (the amount of money budgeted or staff allocated for a particular program and project).

b) *Output measure*: direct products of a particular program and project.

c) *Outcome measures*: the result of policy, program and project.

All the above three types of data are necessary for monitoring and evaluating the implementation of GRB. These measures need to be disaggregated by age, sex and gender.

5. Assessing outcomes

A given change in policy or in a project may affect inputs and outputs far more quickly than it affects the outcomes. It should be noted that, it is very difficult to attribute a given outcome to a particular or single policy or project. Ultimately, however, a policy or a project must be judged on the basis of its outcomes. Therefore, this step indispensable to measure as to whether the GRB implemented has changed the gender situations identified in step one and engendered budgets in step three. (MoFED, 2012).

CHAPTER THREE: RESEARCH METHODOLOGY

This chapter of the paper provides the work plan of the research. It discusses the methods that were employed by the researcher in carrying out the study. Specifically, the research philosophy, research design, target population and study area. In addition, the sampling procedure, data collection and analysis and interpretation method with the consideration of reliability and validity, ethical considerations.

3.1 Philosophical paradigm

The researcher believes that reality is a subjective matter for the people who are living in it. Therefore, constructivist approach is selected as a guiding framework for this study. Constructivism or social constructivism is such a perspective, and it is typically seen as an approach to qualitative research (Creswell, 2014). Constructivists claim that truth is relative and that it is dependent on one's perspective (Baxter & Jack, 2008), therefore, the issue of the practice and challenges of GRB will be explored based on participant's subjective meaning towards the study under investigation.

3.2 Research method and design

In this study, qualitative research method was used to generate and analyze information obtained from the respondents. This method has been chosen because it helps to get the necessary information from the root. Qualitative research is a type of research method which tries to understand the meaning individuals or groups ascribe to a social or human problem (Creswell, 2014). This approach allows the researcher to explore individuals and organizations, simple through complex interventions, relationship, community or program (Yin, 2003) and supports the deconstructions and subsequent construction of various phenomena (Baxter & Jack, 2008). The study uses descriptive method. Descriptive research presents a picture of the specific details of a situation, social setting, or relationship (Krueger and Newman 2006). Moreover, a descriptive design may be used for the purpose of identifying problems with current practice, justifying current practice, making judgments, or determining what others in similar situations are doing (Burns & Grove 2005).

3.3 Study Participants

The study participants for this research were selected using purposive sampling. This method helped the researcher to select those participants that can provide fruitful data for the accomplishment of the study. The main participants were selected from Directorates including Planning and Programming Directorate, Finance Directorate (Budget Case Team) and Women's Affair Directorate (Director, Experts) The participants were selected with respect to their roles in implementation of GRB, their exposure on the subject of the study, their responsibilities for implementing the GRB in the ministry. In addition, other twenty-six practitioners who are involved in the planning and budgeting process from twenty-six directorate. Those participants were chosen because it is believed that they have the best experience and knowledge in the area of planning and budgeting as well as GRB implementation in this regard, about thirty-seven respondents participated in this study.

3.4 Sampling Techniques

To have a clear and in depth understanding about the research questions, it is important for the sample selected to be most productive and had to have adequate understanding as well as experience of planning and budgeting. Considering the selection of sample is about selecting the best fit to provide the necessary data for the study (Grinnell &Unrau, 2005). For this reason, non-probability sampling technique of purposive sampling is used. According to Denscombe (2003), most of the time, qualitative research tends to use non-probability sampling techniques. The rationale behind this, he asserts is that the research process is one of 'discovery' rather than the testing of hypotheses. Therefore, using purposive sampling the researcher selected experts who are involved in the planning and budgeting process from different directorate because it is believed that they have the best experience and knowledge in the area of planning and budgeting as well as GRB.

3.5 Source of Data

Data for the study were collected from primary and secondary sources. Primary data were obtained through semi structured interviews with five participants from staff members of Women Affair Directorate; three participants from Planning & Programming Directorate, three participants from staff members of Finance Directorate Budget Case Team. The participants were selected with respect to their roles in implementation of GRB, their exposure on the subject

of the study, their responsibilities for implementing the GRB in the ministry. The other kind of interview conducted was structured interview with twenty-six participants selected from different directorates of the ministry. These participants were selected as they are involved in plan and budget preparation process in their respective directorates. This interview was very instrumental in enabling the researcher to get in-depth information about the practice and challenges of GRB, On the other hand, On the other hand, the secondary sources of data were collected from published and unpublished documents, manuals, annual reports & budget document of the ministry.

3.6 Methods of data collection

The study used qualitative research approach; hence the data collected are qualitative. The data is collected through the following data collection techniques including in-depth structured and semi structured interview and Document review.

3.6.1 In-depth Interview

Interview is a face to face communication between interviewee and interviewer on certain area of inquiry, and thereby allowing the interviewee to speak up freely and more trustful data might be directly obtained (Debbus, 1995). In-depth interviews could provide much more detailed information and also more relaxed atmosphere in which to collect information— people may feel more comfortable (Boyce & Palena, 2006).

Accordingly, two kinds of interviews were conducted. semi-structured interviews with five participants (two women and three men) were from staff members of Women Affair Directorate; three participants (one woman and two men) were from Planning & Programming Directorate, three participants (two women and one man) from staff members of Finance Directorate budget case team were interviewed. The participants were selected with respect to their roles in implementation of GRB, their exposure on the subject of the study, their responsibilities for implementing the GRB in the ministry. Semi-structured types were preferred for the sake of making the questions flexible and giving the interviewees more control over the course of the interview as suggested by (Nunan, 1992). Using the semi-structured questions allowed ascertaining the degree of flexibility so that the researcher could frame the questions easily and it allowed the pursuit of unexpected lines of enquiry during the interview (Berix, 2004)

The other kind of interview conducted was structured interview with twenty-six (Ten women and sixteen men) participants were selected from different directorates of the ministry. These participants were selected as there are involved in plan and budget preparation process in their respective directorates. In order to conduct the interview, guiding questions were prepared and these guiding questions were prepared in English, then translated to Amharic and then finally translated back to English to check for consistency.

3.6.2 Document Review

With the view of assessing the accuracy of responses gathered by in depth interview the researcher gave more time to review relevant documents available in the MoANR. In this regard; published and unpublished documents, manuals, annual reports & budget document of the ministry were reviewed.

3.7 Methods of data analysis

Data analysis refers to shifting, organizing, summarizing and synthesizing the data so as to arrive at the results and conclusions of the research (Seliger and Shohamy, 1989). qualitative data analysis is a process of transformation of collected qualitative data, done by means of analytic procedures, into a clear, understandable, insightful, reliable and even original analysis (Gibbs, 2007:1). In order to manage and analyze the data properly and to form a coherent flow of ideas, interview with respondents was tape-recorded. Since the study output should be presented in English the next step of data analysis were translated the gathered data in to English language. After translation of the document the next step were coded the gathered data. Coding is the process of organizing the data by bracketing chunks (or text or image segments) and writing a word representing a category in the margins (Rossman & Rallis, 2012). It involves taking text data or pictures gathered during data collection, segmenting sentences, paragraphs or images into categories, and labeling those categories with a term (Creswell, 2014).

After careful coding of the data the next step is to systematically categorize familiar information in to the same category. Different categories were developed and the data which contain analogous information were listed under the same category. This process minimized researcher's bias in the cases analysis. Thematically converged data in the analysis process adds strength to

the findings as the numerous elements of data are tangled together to endorse a greater understanding of the case (Yin, 2003).

3.8 Ethical considerations

The respondents were provided detail explanation about the overall objective of the study ahead of time. The data were collected after full informed verbal consent is obtained and all respondents are informed that, they can decline if they don't want to be interviewed thus; interview is administrated on free will of interviewees. Respondents were informed that the information provided by interviewees will not be transferred to a third party or would not be used for any other purpose apart from this study. The data is used for the stated purpose only.

CHAPTER FOUR: FINDINGS AND DISCUSSION

This chapter presents the finding of the study. Among the issues discussed in this chapter include overview of the analysis that include the response rate, socio-demographic characteristics and organizational roles and responsibilities of respondents to get the full picture of the participants. Then the main issues of the study that comprises such as knowledge and attitude towards gender and GRB, GRB practices and the challenges in GRB implementation at MoANR. In addition, plan, budget documents, performance reports, policies and guidelines documents in relation to the underpinning issues were also reviewed and presented to complete the study and meet the specific objectives of the study.

4.1 Knowledge and Attitude towards Gender Responsive Budgeting (GRB)

Knowledge and attitude are identified as fundamental factors in gender mainstreaming activities to achieve gender equality. In the same way, for successful implementation of GRB practices knowledge and attitude are the key determining factors which should be taken into account. They can be acquired through various awareness creation mechanisms among staffs in a given organization. The mechanisms may include preparation of gender related events, trainings and other information sharing techniques. Hence, in this study the assessment of knowledge and attitude towards gender and GRB among the participants of the Ministry would help to understand the attention given to the gender mainstreaming and GRB activity.

Respondents were asked concerning their understanding about the term gender and the informants from Planning and Programming Directorate said,

Gender is social and cultural differences rather than biological difference.

The informant from Natural resource Management Directorate said,

I get training provided by women Affair Directorate on gender issue as a result of this I have good understanding about gender. gender is not about biological sex differences but it gains within society.

The informant from HIV/AIDS Mainstreaming office on gender said,

Gender is socially and culturally constructed roles and responsibility for men and women” and they indicate that “I had attended different training organized by Women Affair Directorate on gender issue and those trainings make me to be gender aware.

Those ideas were also shared by most of the other informants during the interview. The finding of the study shows that majority of participants understand the meaning of the term gender and that they support the idea of including gender in planning and budgeting process. On the other hand, few participants of the study expressed that they have not taken any training concerning gender issue and they haven't any knowledge about gender. For instance, respondents themselves ask for clarification about the concept itself. In relation to this, the participants of the depth interview from Finance Directorate Budget Case Team respond for the question saying that:

What does the term gender itself mean? What do you mean when you say gender? I do not know about gender so can you tell me first?

The responses mentioned above were given by those who worked over 35 years in the ministry. Even though, the participant worked in the ministry for more than 35 years, they haven't participated in any training on gender or related subject and have negative attitude about gender in this regard the participant said

I think attending trainings and workshops regarding to gender is waste of time. there is no gender inequality

The other respondent said *"I don't get the chance to attend any training or workshops regarding gender. I may not be right but gender is about sex"*

However, few participants responded that they have never known about gender and never get the chance to get the trainings. Beside this, the study results confirm that the Women Affairs Directorate in the ministry has undertaken gender training and this is proved by desk review on documents such as training manuals. The Women Affairs Directorate often scheduled four training annually for the ministry workers. One of the concern areas of training was making awareness for the ministry workers about gender and related issues. But most of the time the workers are not attending those trainings. In relation to this the in-depth interview participant from Women Affairs Directorate expressed,

In order to build capacity of the staffs of the ministry, the Women Affairs Directorate has been arranging trainings on gender and related issues for the middle level managements and, senior to juniors expert However, the pertinent people do not come to participate on awareness creation trainings organized by the directorate and usually just few staffs come for the trainings

Even though some participants of the study expressed that they couldn't know about gender due to the fact that they have not taken any training regarding to gender issue, the study show that most of the participants of the study get different trainings regarding gender as a result of this most of them have a good understanding about gender.

The staffs of the Women Affair Directorate including the Director believe that their directorate is considered as key Directorate in the Ministry to address gender issue. Their knowledge and attitude towards gender and GRB is very vital. In this regard, the Women Affair Directorate, the core of GRB practices interacts with respective directorate at different levels in the Ministry. In many ways the gender and GRB related activities are the main responsibility of the Directorate. Hence, it is required to have sufficient knowledge and perspective of gender and GRB. And their response to the interview presented as follows:

The informant from Women Affair Directorate said,

I think I have adequate understanding about GRB. I have participated in trainings given on GRB by governmental and none governmental organizations. I shall attempt to enrich my knowledge about GRB upon reading different materials about GRB

Following the response given by the respondents who believed that they have adequate knowledge on GRB, they were asked to describe what GRB is. Some exhibited that GRB is giving enough budgets to women and youth affair directorate whilst only few participants responded that GRB is about allocating resources to women and men according to their needs and development priorities.

An informant from Women Affair Directorate stated that,

GRB mean the budget procedure provided as a response on gender issues and the way budget is assigned for the activities working on gender issue. However, the former budget process didn't put gender issue in to consideration. Using GRB could enable to achieve the response on the budget procedure of gender issues. GRB, particularly it is the way of the budget allocation tool that provides attention to women or it puts in to consideration the tangible conditions of the women.

On the other hand, the Finance Directorate has the responsibility to undertake budgeting and financing activities of the Ministry as stated in the roles and responsibilities of the different

directorates in the Ministry. Since gender and GRB issues are already included in Ministry's policies and guidelines to be considered during operations, the practitioners need to know how GRB could be implemented. In this regard, almost all informants from Finance directorate respond that they never know or heard about GRB. In relation to this one of the informant said

"What is GRB? I don't know about it. I never worked on that" The rest of the informant also shared this idea

This study confirms that only Women Affairs and Planning and Program Directorates participants are aware about GRB. This is because they get involved in trainings arranged by MOFEC at different times. Therefore, the participant from Planning and Programming directorate said,

I have awareness on GRB. I get this awareness from the training provided by MOFEC. Every year MoFEC provides training on program budget preparation for federal budgetary institutions plan and budget experts so that GRB is one of the topics /concern areas/. I have participated in that training several times and I acquired knowhow on GRB and I often try to implement in the program budget process

In addition to this, they respond for the question that asks to describe what GRB means and he stated as,

GRB is not the budget to be allocated only for women but it is a way response is given to the gender issues to achieve gender equality

Finally, the interview also targeted the practitioners in various directorates that include middle level officers. Though their major responsibility may not be directly linked to gender or GRB, their response can tell all about the staffs' view to the respective issues. Accordingly, the responses are given as follows:

In this regard, most of the practitioners had never heard about GRB. Even though the participants had been working in the ministry for long time more than half of the participants had never known or heard about GRB so that this reveals that the information about GRB has not been properly communicated. GRB is still a new concept for some respondents. In relation to this an informant from Human Resource Directorate participant said:

I know what gender means indeed, it is indicated that we should include gender issues in our annual plan. But, I never heard about the meaning of GRB and how it is implemented in the ministry.

An informant from Agricultural Mechanization Directorate also stated,

I have participated on several trainings concerning gender issue. However, I have never taken training on GRB and even it is the first time to hear the word GRB by itself.

Those ideas were also shared by most of the other informants during the interview.

The finding of the study shows that the actual work is always done through considering community rather than disaggregating as men and women and there is no difference between women and men so that they do not support the inclusion of gender aspect in their work. Moreover, they don't have knowledge on how to integrate gender activities in their work. This study reveals that due to this reason few participants never include gender during planning or budgeting process.

The literature shows that even where governments are convinced of the benefits of a GRB initiative, limited capacity can obstruct or even prevent implementation. One way to mobilize the resources needed to overcome capacity challenges could be to emphasize the potentially growth-enhancing "side-effects" of GRB and increased gender equality (Kovsted, 2010). As kovsted stated this study reveals that most of the participants do not have knowledge about GRB and that they have never heard about GRB. This shows that GRB endorsement has not been done through the Women Affair Directorate or other responsible body. The directorate of Women Affair has never given training on GRB to the ministry employees.

In addition, the document analysis and observed training module show that there was no training given to the staffs of the ministry on the idea or the implementation of GRB. Respondents were asked what the significant issues are to consider gender during the planning and budgeting process, some of the interview participants thought it is important to consider gender during the planning and budgeting process. They expressed that working upon gender issues in planning and budget preparation process has a significant role in view of ensuring development. Moreover, the implementation of GRB has a paramount role to reduce the inequality of gender and that GRB has a significant role in a fair resource allocation and they have a positive attitude towards GRB. Their opinion was good and they support its implementation. Some participant said gender inequality hamper development so GRB will bring about equity responsiveness to resources allocation which will enhance development. On the other hand, some participant doesn't see the important of GRB and they do not support it.

The overall picture that has emerged on the knowledge and attitude of the study participants has shown that the participants possess considerable level of understanding about gender and they have positive attitude. When it comes to GRB, majority of the participant don't have knowledge as a result more than half of the participant didn't include gender when they prepare their directorates PB (Program Budget).

4.2 GRB Practices in MoANR

This section discusses about GRB practices in MoANR which intended to achieve the second objectives of the study. GRB practices in MoANR can be viewed as activities or operations which integrate peoples/ officials in all levels in a gender sensitive plan, implementation and monitoring of their budget. These activities need to consider and enforce side by side the national (Federal) Finance proclamation and national GRB Guidelines. A proclamation to amend the Federal Government of Ethiopian Financial Administration has become functional since 2016. According to the revised Financial Administration Proclamation gender issues shall be taken into consideration during public budget preparation (new sub-article (3) is added following sub-article (2) of Article 20 of the Proclamation).

Since the year 2010/11 the government of Ethiopian has introduced Program Budget (PB) system at the federal level. Previous to the adoption of the PB initiative, the country was following the Line-item budgeting system. The main objective of PB system is to allocate resources for outputs or results. It also shows the relationship between plans and budgets, and coordinates both capital and recurrent budgets. The line-item budget system on the other hand, focuses only on inputs (MoFED, 2012). Accordingly, the MoANR is implementing PB system which means all the directorates in the Ministry prepare programs/main activities, implement and monitor independently, as key informant interview participants mentioned. According to the PB Manual, program budget (PB) preparation has three stages of analysis (process). These include a strategic performance framework; Program construction; and Annual budgeting; (PB manual, 2010)

GRB is a process that aims to mainstream gender into the various stages of the budget cycle. According to the respondents, the implementation of GRB began in the first stages of PB preparation and then followed in the rest two steps and they have provided the following responses on how gender is included gender issue in these three stages.

1) A strategic performance framework;

Under this stage, several preparatory budgeting activities are supposed to be undertaken for fulfilling the program budgeting requirements. These call upon public bodies to articulate national and sectoral policies by identifying existing links (or gaps) between policies and their strategies, when developing mission and vision statements, as well as when setting their objectives and targets for budget priorities (MoFED, 2012).

In relation to this an informant from Planning and Programming Directorate said,

The implementation of strategic frame in the ministry starts from GRB. It has been indicated in the guideline stating that the overall budget process starting from the vision and mission as well as strategies and policies designed and the ministries program budget stage should include gender issues. Starting from this, the vision of the ministry has not only put the beneficiary of women and youth as one thematic dimension but also the gender issues should be included in the policies and strategies of the ministry

The other informant from this directorate expressed how GRB is implemented in strategic implementation frame saying,

The budgetary activity starts from the plan. The GRB activities also cannot be budgeted unless included in the plan. In order to conduct this, the vision, mission and objective of public body has paramount role. This is because, the work units in the institute shall be starting from this. Hence, they design their plan. The vision of the office of the ministry has been put to respond for the gender issues. All directors found in the institute should work on including gender issues in their plan. However, for the question do all directors work on including in their plan, I think there are things that are left. There is SMART vision at the ministry level.

In addition to this, the participants from Women Affair Directorate said,

This stage most of the time include the vision mission and objectives of the ministry. Hence, when the vision of the institute is designed, it should be in such a way that it ensures the benefit of the women and all the directors in the institute should include gender issues as much as possible when the they plan. There is an effort started to commence working up on including gender issues in their plan in all directorates. However, when the plans are planned, there are tendency that just mentioning few add on phrases rather than integrating gender issues on each step. The work is not usually substantiated through allocation of budget for such affair up on identifying gaps has not been done. Here, for example, there are 23% gaps between women and men on productivity. Budget allocation list has

not been conducted to fill these gaps up on conducting the study the reason for the creation of such gaps to fill them.

In addition, document review conducted on vision, mission and objectives of the ministry shows one of the strategic directions set by the ministry is empowerment of women and youth. The directorates located in the ministry organized their annual plans based on the goal of the institutional strategy. Among the ministry strategic goals ensuring the participation of the community particularly those of women and youth and increasing their satisfaction are one of the key priority areas. According to the strategic plan of the ministry all directorates should prepare their plans in their duties and responsibilities based on the ministerial goals. Some directorates often adapt the ministerial goal and restated increasing participation and satisfaction of the society. In their plans however, they have not put the goal allowing to ensure participation and benefits of women. This is true for directorates such as Agricultural Inputs & Marketing Directorate, Soil Fertility Improvement Directorate and Small-Scale Irrigation Development & Promotion Directorate. In relation to this, an informant from Soil fertility improvement Directorate said,

We do not include gender when prepare our plan due to that we don't know how to include gender aspect in our work. There are always feed backs saying that we have not planned in gender responsive manner. However, in view of the nature of our directorate, there is not anything showing to conduct the activities on including gender issues. We have told the Women Affairs Directorate.

From this perspective of planners and senior experts who have been working in the area of planning and budgeting have no idea on how to integrate the issue of gender in their practical work. In relation to this the literature showed the government institutions are not always well endowed with a capacity to integrate gender into budgetary policies (Budlender, 2002). There is a gender inequality in access to, or ability to adopt method of improving soil fertility. Soil fertility improvement Directorate can decrease the gender inequality by improve poor women farmer access to soil fertility, improve input and technology introduce a case crop in to women cropping system so they can pay for fertilizer use (Gladwin, 2002).

On the other hand, the study confirms that there are directorates that prepared their plan based on the strategic goal of the ministry. The Ministry has the strategic goal of promoting gender equality. Some directorates have very good level of understanding of what this strategic goal means and entails while others do not seem to have sufficient knowledge on how to translate this strategic goal into actionable plans and programs which can be supported by budget. There is lack of knowledge/expertise on how to do gender analysis that can support GRB in some of the directorates.

In the ministry plan document, each directorate has put on their annual plan based on the institutional strategic goal, but they have not put the analysis on the beneficiaries and only few directorates have put up on identifying as male and female. Most of the directorates have not put the beneficiary's analysis (Male or Female) up on putting parameters and goals rather than putting as a goal. For these matters different reasons could be mentioned including the trainings that have been provided by Women Affair Directorate have not been effective for several reasons such as:

- Training participants targeting issues: for instance, even though the respondents worked in the ministry for more than 35 years they revealed that they haven't participated in any training on gender or related subject.
- Even if they are able to correctly identify people, there is limited enthusiasm to participate.
- The trainings provided by the Women Affairs Directorate which are usually limited to theoretical deliberations addressing basic gender concepts and gender issues, may of course have their own positive contribution to create awareness on gender issues, yet minimize the effect trainings might have produced in practical shifts of organizational work.

Therefore, the trainings conducted by the Ministry Women Affair Directorate should be done in systematic manners and they have to make sure whether the relevant bodies participate. In addition, the accountability mechanism and the institutionalization of the gender budgeting strategy should get sufficient focus from the concerned body.

2) Setting outputs, targets and three years' expenditure estimates

It is the second stage of PB. This stage involves converting each objective into specific outputs (with indicators and targets), to be achieved over the 3-year period. This is where the components of programmes - i.e. what will be done with what amount are defined. In this way, programmes are specified in detail, including the targeted outputs, activities to achieve them, inputs required, and their resource requirements (MoFED ,2012) During the interview, the Women Affair and Planning and Programming Directorates staffs shared their view to what extent GRB has been practiced in line with this PB stage. In this regard an informant from Planning and Programming Directorate said

In this stage the ministry puts results, goals and estimation of three years expense. This stage puts various results with indicators and targets that could be achieved within three years so we try to put gender issue in here also.

In contrast, to this statement according to an informant from Women Affair Directorate this stage of PB preparation is not seen to be gender responsive:

When program budget is prepared, each directorate of the ministry puts three years output and targets in order to allocate the budget. The women directorate shall have budget based on the plan and request. However, there is no way to track the budget allocated for the directorates and gender issues are not articulated in the budget document.

The response given by the above two group of respondents (participants from Women Affairs and Planning and Programming Directorates) clearly revealed that there is a disagreement whether gender issue is adequately incorporated in program budget of the Ministry. In addition to this the document review which was conducted based on PB document of the MoANR revealed that there is nothing about gender in the document so that these would show that GRB perspective is not yet addressed accordingly.

The other participant of Women Affair Directorate said,

All indicators and objectives are being made to include gender issues. The plans prepared by the gender affairs directorate should provide additional support on how to set gender sensitive indicators, and objective in order to satisfy the needs of society and to assure the achievement of the goals. These include activities that primarily target or benefit women.

Two things are apparent from these responses, one some of the respondents understanding of these stages of PB is totally incorrect including GRB in this stage is not about allocating budget

for Women affair Directorate. According, to the national GRB guideline. In terms of GRB approaches, this stage of budget preparation provides a strategic point of entry for enhancing gender responsiveness. For, example when targets and indicators are developed gender discussions should be made central so as to promote increased gender related allocations. Second, on the plan and budget document of the Ministry gender issues have not been reflected in outputs, targets and three years' expenditure estimates. As a result, the miss out of gender perspective is missed out from output; target and indicators would affect the proper implementation of GRB in the program budget.

3) Annual budget preparation

Annual budget preparation is the third PB preparation stage. In this stage, the three years' medium-term expenditure targets shall be converted into an annual figure and verified through project/main activities and input analysis, i.e. the annual estimates. These activities shall include identification of input and capital project main activities and reconciled with input analysis/estimate of annual expenditure. This level is important to ensure the existence of gender perspective throughout the budget process. For example, the analysis of annual budget estimate enables to know the amount of budget required to achieve the goals of gender issue related activities provided that they have been articulated well.

The participant from Women Affair Directorate has expressed how gender issue is included in this stage as follows

This program budget preparation level resembles the second one. The only difference is the annual budget of the office of the ministry works on this level. This annual program budget has four programs. Gender issue inclusion programs are included at this level.

According to this respondent, GRB in this stage is about allocating budget for Women Affair Directorate that is why she is thinking that Gender issue inclusion in programs are included at this level.

The other participant of the study stated,

The annual program budget preparation starts while issuing call letter that request each directorate to prepare their program budget. This letter,

in addition to indicating preparation of budget upon their allowed budget ceiling, it indicates that gender issue should be included in every step during preparing their annual budget plan. Therefore, our directorate also tries to consider gender issue when program budget is prepared as a whole budget.

The other participant indicated,

There are four programs in annual program budget. These are management administration, agricultural development program, natural resource development and rural job opportunity creation. Even though the gender issue should be included in all programs, in our ministry the gender issue is included only in program one management administration.

The document analysis clearly revealed that management administration program is one of the four programs located under the office of the ministry. It has three main activities. This program is the program for which budgets allocated for the operation of Women Affairs Directorate in the Ministry and it is the only program that includes gender issues. The remaining three programs such as natural resource program, agricultural development program and rural job opportunity creation and food security program did not include gender issue there appears to be a confusion on what GRB is – it is not just the budget given to the gender directorate rather it is the budget given to promote gender equality –in line with the respective needs of women and men.

Therefore, the result of this study revealed that GRB aspect is reflected at different level in the three stages of the program budget. Accordingly, in stage one like in organizational mission statement, gender aspect is explicitly defined such as the strategic direction set by the ministry is empowerment of women and youth, but when we come to strategic objective this is not the case for some directorates. Similarly, in stage two and in stage three there is no explicitly defined gender perspective in the PB document. Thus, this shows that it is not traceable from the PB document about the GRB.

4.3 Gender Responsive Budgeting Guideline in MoANR

The participants have indicated as follows for the question whether or not the institute has prepared guideline or manual in view of its duties or if not, what impacts have been against the implementation process. An informant from Planning and Programming Directorate viewed that

The ministry does not prepare its own guideline based on the given mandate. The national GRB guideline is used to implement GRB in the ministry prepared by MoFEC. I think it doesn't have negative impact against its implementation process. The nationally GRB guideline has included all so, I don't think that additional guideline is needed.

The other participant from Food Security Coordination Directorate stated,

There is no GRB guideline in the ministry. I think that the absence of guideline has created capacity gap within the employee. If GRB guideline is prepared in the ministry, I believe that all directors shall implement GRB.

In this regard an informant from Women Affair Directorate said,

There is no separate GRB guideline for the ministry. We have various guidelines prepared by our directorate. For example: GMG and GEG. GRB has been prepared being included in these guidelines. Hence, I don't think that the failure to prepare independent GRB guideline has impact against implementation process

In addition to this, the other participant of the study from Rural Land Administration & Use Directorate stated,

I don't think that there is no GRB guideline nationally or in our ministry. I think it is because of that I have never heard about GRB. I would have heard on promotion process if there had been GRB guideline.

His idea was also shared by most of the other informants during the interview. According to the participants, the ministry doesn't prepare its own GRB guideline and this make the implementation process limited to Women Affair Directorate and Planning and Programming Directorate.

Regarding the existence of GRB guideline in the ministry or other related document, the result shows that the ministry uses GRB guideline prepared by MoFEC and it has no its own GRB guideline. According to the respondents the absence of guideline that considered the existing situation in the Ministry has negatively affected the implementation of GRB. Women Affair Directorate and Planning and Programming Directorate experts have the national GRB guideline. The rest of the respondents do not have any guideline or other GRB related documents on their desk. In addition to this, in order to make the national GRB guideline accessible, promotion activities are not conducted properly. Majority of participants involved in the budget process but

they haven't received any guideline on how to carry out GRB. The result revealed that the guideline was not applied by the majority of participant since they haven't accessed any guideline, while few indicate that they have accessed the guideline and non-availability of guideline could be a major factor why the participant does not consider gender in the budgeting process.

4.4 The Role of Women Affair Directorate to implement GRB

This section discusses about the roles of Women Affair Directorate to the implementation of GRB in the Ministry.

Ethiopia National Policy on Women was formulated and adopted in 1993 in order to address gender inequality. Thus, Women's Affairs Office has been reestablished as a full-fledged Ministry in October 2005 with the duties and responsibilities of ensuring participation and empowerment of women in political, economic, social and cultural matters. National gender machineries are also established at different levels to coordinate gender activities undertaken nationwide. These machineries established in the sector Ministries are accountable to their respective Ministries Therefore, considering these issues while conducting an interview with gender expert in (MoANR). Women Affair Directorate is the member of management committee and usually been participating on management meetings for the past two years. This provides a chance to monitor and supervise gender issue integration by the ministry in view to its duties and responsibilities of the directorate. The monitoring and supervision can be conducted in two ways. Firstly, evaluates proper inclusion of gender aspect in the directorate's plan and quarter performance so that feedback will be provided for each directorate as well top management.

The other way is that going to the field visit and observing the participation of women starting from the lower level of administration (kebele). By doing this the strength and weakness would be identified and reports are prepared and concerned bodies will expected to address the identified issues. Reports would be prepared based on the feedback gathered and recommendation will be drawn for further actions.

In addition to this, the Ministry is prepared various guidelines to register better outcomes up on responding to the gender issue. It provides various trainings that can improve the awareness of the employees.

In this regard an informant from Planning and Programming Directorate said

In view of institutionalizing GRB, the women affairs directorate provides support and undertakes monitoring activities. It provides support in collaboration with our director. It provides feedback up on plan and implementation in relation with gender aspect of the respective directorates. It conducts support works up on organizing trainings in related with gender issue to improve the alertness of the employees.

Concerning to the plan of the directorate observed from the document review as well as the participants of the study indicated that the directorate has been paying attention on two points. The first point is evaluating the directorates plan with regarding to inclusion of gender and providing awareness creation up on preparing training on gender issues for the employees of the ministry four times in a year. Among the trainings that provided to the employee are definition and idea of gender issue, gender mainstreaming, and gender audit are just notable. Therefore, the gender affairs department of the MoANR doesn't due appropriate focus to implement GRB in the MoANR.

4.5 Challenges in the Implementation of GRB

According to the interview response, the challenges or barriers to the effective implementation of GRB in the Ministry are identified as multi-issue. As discussed previously, the Ministry is organized into different directorates with a program budgeting system. The budgeting activities include from plan to implementation using different resources and passing through different level of monitoring. In addition to these activities, it also participates officials from higher level management to low level practitioners. In this regard, the challenges to GRB implementation can be expressed based on responsibility and roles of the respondents, pointed out and discussed as follows:

Knowledge and skill gap on gender responsive budgeting: This is one of the major problems indicted on this study. As only Planning and Programming and also Women Affair directorate experts get GRB training given by MoFEC and other nongovernmental organization and there is no GRB based training in the ministry so that knowledge gap among other experts in the ministry is noticeable.

The absence of sector specific GRB guideline: as most participants of the study indicated, the ministry uses national GRB guideline to implement GRB in the ministry. There is no sector

specific GRB Guideline prepared that considered the existing situation in the Ministry and also the national guideline is not accessible to all of the directorates' staffs within the ministry. In addition, there is no compelling procedure on the fact that the budget document that doesn't include gender issue is not acceptable.

Lack of explicitly articulated gender sensitive targets and indicators: gender sensitivity is missed in the stage two of the program budgeting document as discussed earlier partly because of the lack of sex/ gender disaggregated data.

Weak enforcement strategies on GRB: Although the amended Financial Administration Proclamation clearly articulated to consider gender perspective during government budget preparation [new sub-article (3) is added following sub-article (2) of Article 20 of the Proclamation], there is no clear enforcement strategy to implement the newly added article in the amendment.

CHAPTER FIVE: CONCLUSION AND RECOMMENDATION

In this chapter, the conclusion, recommendation and the future work presented. The conclusion summarizes the findings and discussions to sum up the study. In the recommendation part, it suggests possible solution to an efficient implementation of GRB at MoANR. Finally, the future work of the study presented.

5.1 Conclusion

Gender responsive budgeting is one of the tool to achieve gender equality through budget analysis in public expenditure in the world. Many countries in the world have been applying GRB in their institution in various levels as a tool to combat gender inequality. Ministry of Agriculture and Natural Resource has been tried to adopt GRB since Ethiopia already embedded the tool in its financial system. Based on this, the assessment study on MoANR's GRB practices and challenges through interview and document analysis highlights the overall status of the organization in these specific issues. The issues include the knowledge and attitude of the staffs, practices and challenges in the implementation of GRB.

The Study findings reflect that the participants have good knowledge on gender in general. They have acquired this knowledge through trainings which has been organized by the Ministry's Women Affair Directorate. Nevertheless, most of the study participants have never received detailed information about GRB. Regarding the attitude, majority of the participant have good attitude towards gender. They also look GRB positively and have shown interest to proactively backstop any initiatives on GRB.

In the MoANR GRB is being implemented with the existing budget system that is Program Budget (PB). Since the year 2010/11 the government of Ethiopian has introduced Program Budget (PB) system at the federal level. Previous to the adoption of the PB initiative, the country was following the Line-item budgeting system. The main objective of PB system is to allocate resources for outputs or results. It also shows the relationship between plans and budgets, and coordinates both capital and recurrent budgets. The line-item budget system on the other hand, focuses only on inputs. According to the participants currently, the MoANR also implementing PB system which means all the directorates in the Ministry prepare their budget-based program budget principle and they implement and monitor its performance accordingly. According to the MOFEC PB Manual, program budget (PB) preparation has three stages of analysis (process).

These includes a strategic performance framework; Program construction; and Annual budgeting; (PB manual, 2010). In the MoANR, the implementation of GRB began in the first stage of PB preparation and then followed in the rest two stages. In order to support the implementation of GRB in the Ministry, the GRB guideline and manual are distributed for planning and programming directorate staffs as well as women affairs directorate. Knowledge and skill gap on gender responsive budgeting, the absence of sector specific GRB guideline, lack of explicitly articulated gender sensitive targets and indicators, weak enforcement strategies on GRB are identified as the main challenge to implement GRB in the Ministry of Agriculture and Natural Resource.

5.2 Recommendations

Based on the study finding, the following recommendations are made regarding GRB in the Ministry of Agriculture and Naturel Resource:

- The ministry should have enforcement strategies, and the accountability mechanism should be in place
- The Ministry Women Affair Directorate or other responsible body should have organized and provide training on GRB because it is a new concept for most people. The Women Affair Directorate at the MoANR has to plays a central role in the capacity building activities related to gender and implementation of a gender-sensitive budget analysis. This can be done through conducting GRB trainings, providing expert advice/opinion on how to employ a gender lens to examine manifestations of gender issues in each directorate, sector specific guideline relating to GRB etc. In addition to this, gender budget analysis is very important input to make sound budgetary choices hence the women affairs directorate in the MoANR has to be empowered to analyze the budget. The planners/finance officers should make the analysis so that they may need professional staff with reasonable knowledge of the subject who can provide brief, accurate, and timely information to use in budget debates.
- The availability of sex-disaggregated data is necessary in order to implement GRB properly. Therefore, each Directorate should disaggregate data by sex and gender all variables in macroeconomic frameworks that generally refer to “people,” “rural

populations,” “youth,” etc. These variables reflect differences in the economic behavior of women and men.

- The Ministry has the strategic goal of promoting gender equality so that all directorates should prepared their plan based on the strategic goal of the ministry

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Annexes

Annex 1 Interview Guide

Section I: For Gender Experts

A: Personal Profile

- A. Sex -----
- B. Level of education -----
- C. Work experience-----

B: Interview Guiding Questions. The Knowledge Attitude and the overall practices of gender responsive budgeting

1. Are you aware of gender responsive budgeting?
 - If yes where and how do you get awareness about Gender Responsive Budgeting and what do you understand by the term GRB?
2. Is the women directorate director member of top management committee? If yes is she/he have equal voice in the decision-making process?
3. Does the gender directorate work on support and monitoring mainstreaming gender on and the core performance of the ministry under the mandated authority?
4. How do you explain the role of women machinery in your Ministry with regarding to implementation of gender responsive budgeting?
 - How women directorate experts undertake those roles assigned to them? (In isolation or in collaboration with others?)
 - Are women directorate experts actively involved in the plan and budget process?
5. How gender responsive budgeting is currently practice in your ministry?
 - What are the benefits of applying GRB to bring gender equality?
6. How did plan, finance and gender directorate work together in order to ensure gender responsive activities?
 - Who are the partners of the ministry to implement gender responsive budgeting
 - Who is the responsible body to implement Gender responsive budgeting within the ministry

7. What are the tools to institutionalize gender responsive budget procedure? Are there any guidelines or any materials on how to carry out the activity on gender responsive manner?
 - Is your ministry use National Gender Responsive Budgeting Guidelines: MoFED or it has own sector specific guideline?
 - If no do you think lack of guideline have an effect on your practice? If yes how?
8. Have you involved in the plan and budget preparation process?
 - If yes do you think that the plan and budget process is gender sensitive? If yes how?
 - Does your Ministry take into account the gender issue in the performance review process?
 - Do gender issue identified and evaluated in your ministry performance report?
 - Do you think considering gender issue during planning and budget process is important to achieve gender equality? How?
9. Are men and women situations analyzed in the plan and budget preparation?
10. Do you have any good practices in mainstreaming gender issue in your ministry program budgeting process?
11. Does your ministry have a monitoring and evaluating system to check the gender responsiveness of budget and plan as well as their performance? So what are the procedures?
12. What are the challenges for implementing GRB in your ministry? What are your recommendations for accelerating GRB in your ministry?

Section II: For Planning and programming system Experts

A: Personal Profile

- A. Sex -----
- B. Level of education -----
- C. Work experience-----

B: Interview Guiding Questions. The Knowledge Attitude and the overall practices of gender responsive budgeting

1. Do you know about gender? What do you know about gender?
2. Are you aware of gender responsive budgeting?
 - If yes where and how do you get awareness about Gender Responsive Budgeting and what do you understand by the term GRB?
3. What are the tools to institutionalize gender responsive budget procedure? Are there any guidelines or any materials on how to carry out the activity on gender responsive manner?
 - Is your ministry use National Gender Responsive Budgeting Guidelines: MoFED or it has own sector specific guideline?
 - If no do you think lack of guideline have an effect on your practice. If yes how.
4. How gender responsive budgeting is currently practice in your ministry? What are the benefits?
 - Who is the responsible body to implement Gender responsive budgeting within the ministry
5. Have you involved in the plan and budget preparation process?
 - If yes do you think that the plan and budget process is gender sensitive? If yes how?
 - Does your Ministry taken into account the gender issue in the performance review process?
 - Does the ministry collect sex and gender disaggregated data?
6. What is the strength regarding to implementation of gender responsive budget in your ministry?

7. Are men and women situations analyzed in the plan and budget preparation?
8. Do you have any good practices in mainstreaming gender issue in your ministry program budgeting process?
9. Does your ministry have a monitoring and evaluating system to check the gender responsiveness of budget and plan as well as their performance? So what are the procedures?
10. What are the challenges for implementing GRB in your ministry? What are your recommendations for accelerating GRB in your ministry?

Annex 2

Checklist for Analyzing Goals and Policies with a Gender Perspective

- Select the main national and sectoral policies for reviewing with a gender perspective. Don't forget about related sectoral policies.
- Analyse the selected policies to identify gender issues or gaps in the public body in relation to broader national goals. Analysis involves examining the extent to which the policy of public bodies focuses on women's empowerment and other gender gaps in terms of resources, information, and opportunities available to women.
- Use other relevant documentation and information to link up with their gender goals and focus. These may include:
 - Vision 2025 and related documents;
 - Government commitments in gender equality documents (e.g. Beijing Platform for Action (BPFA));
 - Report on implementation of MEFF and budget in previous year;
 - Budget Call – its main direction on different national goals, including gender;
 - The Budget Speech;
 - Papers analyzing annual performance of the budgetary allocations in the Public Body; and
 - Relevant information and data from MOFED, other Public Bodies, Central Statistics Agency, research and other local and international institutions, etc.
- During the review, identify existing and potential entry points for mainstreaming gender goals in the public bodies using sex and gender-disaggregated data. Some data will

already be available. Some data you may need to collect especially for your analysis. Identify existing and potential constraints for mainstreaming gender in the public bodies’ goals so as to develop gender-focused strategies (at the level of objectives and targets of later steps) to address the observed constraints at the sectoral level.

- For example, if the identified gender gap is the low capacity of women within a particular public body, what resources can be allocated to meet objectives and targets to overcome the gap? Are women/men mentioned either as agents or beneficiaries? If women/men are not specifically mentioned as agents or beneficiaries, what is being done?
- Develop linkages and information sharing with the MOFED, other Public Bodies, and research institutions.

Annex 3

Checklist for Developing Indicators and Targets with a Gender Perspective

- Ensure that all indicators and targets incorporate gender equality objectives. Plans should provide for extra support to women and other disempowered groups to ensure that equality objectives are met. This can be done through women-specific or other activities. For example, in secondary education there can be special classes for girls in science because of the large gender gap in science enrolment. Another example is when planning capacity-building activities within a Public Body, the indicator and target could be disaggregated to show the number of women and men to be included in the activities.
- Develop both qualitative and quantitative indicators in respect of gender equality objectives. In education a quantitative indicator would be getting of boys and girls enrolment ratio in secondary school or building a certain number of schools in rural areas.
- Use gender-sensitive language in presenting the indicator.
- Use ‘he and she’ instead of only ‘he’ to show that all people are included.
- Mention gender explicitly as a priority. Targets should be oriented towards benefiting different social groups within a Public Body.
- Include targets for all three categories of GRB expenditures – gender-specific expenditures, equal-employment expenditures and mainstreamed expenditures. Don’t put

all the focus onto gender –specific expenditures or women’s focused expenditures– remember that the Public Body’s main function is to deliver goods and services to citizen (women and men).

- Adopt gender progressive attitudes in formulating the activity, input and so on associated with a target. That is, consciously work towards ensuring that both women and men benefit from the budgeted activities of the Public Body’s sectors. Also check that the plans do not have overall negative impacts on women or any other social group.
- Where possible, disaggregate the indicators and targets to clearly indicate the gender equality objectives of each target in promoting equal opportunity measures.
- Develop gender-oriented performance indicators. For example, indicators can measure the level of women’s participation and the degree to which women benefit and are empowered

Checklist and Indicators for Tracking Gender Responsive Budget Performances using the Budget Cycle Process.

Stages	Budget cycle	Checklist	Indicators
1	Mid-year program review	<p>Are women’s and men’s situations analyzed and gender issues identified?</p> <ul style="list-style-type: none"> • Are national and sectoral policies revisions and performances tracking take gender issues in to consideration? • Is last year’s performance reviewed from a gender perspective? 	<p>Gender issues are identified on last year program review.</p> <p>Mid -year policies and sector reviews based on gender and sex disaggregated data.</p> <ul style="list-style-type: none"> • Gender based baseline data and current progress achieved, stated in gender and sex disaggregated ways.
2	<p>Work plan preparation - redefined as program construction address gender needs?</p> <ul style="list-style-type: none"> • Does the programme description contain gender issues? • Is gender one 	<ul style="list-style-type: none"> • Are policy objectives and outputs are gender responsive? • Do inputs, outputs, and achievements indicators explicitly and inclusively inputs, outputs and achievements indicators in place (. Stated Sex, age and gender disaggregated inputs, outputs and achievements indicators) • Program description format designed in gender responsive and inclusive ways. 	<p>Program articulated in gender responsive manner</p> <ul style="list-style-type: none"> • Inclusion of gender issues and concerns in policy objectives and outputs. • Gender responsive and inclusive address gender needs? • Does the programme description contain gender issues? • Is gender one of the selection criteria in programme prioritization? • Do the planned capital and

	<p>of the selection criteria in programme prioritization?</p> <ul style="list-style-type: none"> Do the planned capital and recurrent expenditures are earmarked in gender responsive way? 	<ul style="list-style-type: none"> Designed program prioritization criteria based on gender responsiveness gages(such as gender gaps , access and entailments for resources and public goods) Identified, constructed and prioritization programs based on sex and gender disaggregated information. Level of gender issues addressed during a program construction. Proportion of planned capital and recurrent expenditures allotted for gender and related pro-poor and infrastructures sectors. 	<p>recurrent expenditures are earmarked in gender responsive way?</p>
3	<p>Notification of annual subsidy</p>	<ul style="list-style-type: none"> Does gender situations and gender gaps considered as a parameter during regional budget subsidy preparation? <p>Are other subsidiaries criteria take in to consideration gender gaps and/ or gender responsive?</p> <p>Is the notified subsidy budget encompassing GRB as part and parcel of the general budget process?</p>	<p>Gender equity and disparity included as a parameter in subsidy budget formula.</p> <ul style="list-style-type: none"> Utilization of sex disaggregated data in allocation of budget subsidy. Gender responsive budget subsidy allocation system exist. GRB included as one prominent element in the subsidy notification process.
4 and 5	<p>Budget call and budget request</p>	<ul style="list-style-type: none"> Is a budget call letter gender responsive? Are budget submission guidelines and formats reviewed from gender perspectives by MOFED gender directorate? Does communication made between MOFED and other public bodies' women machineries on gender responsiveness of the budget call? Do public bodies revisit their proposed budget request in light of gender responsiveness before submission? 	<ul style="list-style-type: none"> Clearly stated statements and directive included on a budget call letter and budget guidelines and format, that enforce gender issues integration as indispensable criteria. Consensus reached between MOFED Gender Directorate and MoFED Budget Directorate on the integration of gender issues during budget call on budget format and guidelines. Exchanged information between MOFED and public bodies women machineries about embedment of gender on budget call using e-communications and letters. Revisited 'budget request' in line with the gender responsiveness budget call letter.
6	<p>Budget hearing</p>	<ul style="list-style-type: none"> Does gender issue a discussion 	<ul style="list-style-type: none"> Deployed gender responsive

		<p>point during budget hearing?</p> <ul style="list-style-type: none"> • Do women machineries/ experts actively involved in the budget hearing process? • Are gender equity and equality objectives and activities explained and justified at time of discussions? • Is MOFED Budgeting Preparation and Administration Directorate considered gender issues, while reviewing submitted budget-requests? 	<p>budgeting gages as one of standing agenda.</p> <ul style="list-style-type: none"> • Number of gender issues and gaps reflected and discussed on proposed budgets. • Number of gender experts/directors involved from MOFED and public bodies women machineries on budget hearing. • Identifications and discussions on measures to be taken in the budgeting process to reduce gender gaps (e.g. defining and setting beneficiary targets). • Reviewed budgets in accordance with the gender responsive guidelines checklist.
7	Preparation of the draft recommended	<ul style="list-style-type: none"> • Are gender responsiveness reflected in the recommended budget preparation? • Does the recommended budget prioritize gender within programmes at output/ activity levels? • Is women specific budget included in the draft recommended budget preparation? • How much of the budget allocated for gender machineries? • Do a recommended draft budget and a budget speech clearly addressed government commitments for gender equity and equality in public expenditure share and public services access. 	<ul style="list-style-type: none"> • Gender issues considered in programmes prioritization based on recommended budget. <p>Outputs and activities prioritized to enhance gender equality and women’s empowerment.</p> <p>Budget (and amount) allocated for women’s’ specific activities.</p> <p>Proportion of budget allocation from women machineries.</p> <ul style="list-style-type: none"> • Integrated and reflected gender equality and equity government commitments on a budget speech.
8	Draft Recommended budget reviewed by council of ministers	<ul style="list-style-type: none"> • Is the cabinet aware on the technicalities of GRB? • Does the cabinet analyze the recommended budget with gender lens? • Is MOWCYA actively involved in the recommended budget reviewing process? 	<ul style="list-style-type: none"> • Number of awareness creation programmes on GRB and number of budget standing committee who have received GRB trainings and involved in approving of recommended budget. • Reviewed recommended budgets by the cabinet in light of Gender lens. • Gender issues raised and addressed via active participation of

			MOWCYA.
9	Approval of budget by parliament	<ul style="list-style-type: none"> • Are Parliamentarians aware of the technicalities of GRB? • Is the budget approval process open, transparent and gender sensitive ? • Are the Parliamentarians actively involved in the public hearings and in raising gender issues? 	<ul style="list-style-type: none"> • Number of awareness raising programmes delivered for parliamentarians. • Transparency and social accountability tools used during budget approval. <p>Gender responsive budget criteria and technicalities are used during the approval of annual budget.</p> <ul style="list-style-type: none"> • Annual budget approved by taking GRB in to consideration.
		Do Women, Children and Youth Affairs and Budget and Finance Standing Committees review the budget in light of the GRB checklists?	Reviewed budget documents and identified proportions of budget allotted for gender and related issues.
	Action plan	<ul style="list-style-type: none"> • Do public bodies utilize GRB guideline in the development of their action plans? • Are gender issues included from the initial to the final stages programme and action plan development? 	<p>The utilization of GRB guidelines as principles and references during the implementation process of GRB.</p> <ul style="list-style-type: none"> • The inclusion and responsiveness of action plan and programs for gender responsiveness criteria at their all stages.
	Reporting	<ul style="list-style-type: none"> • Are the differential impacts of programme interventions reported in a sex and gender disaggregating manner? 	<p>Reports designed by embedding sex and age disaggregated data.</p> <ul style="list-style-type: none"> • Reviewed and compiled program results by considering gender/sex-disaggregated beneficiary assessments and situational analysis.