



GROW CAMPAIGN

TOWARDS REDUCING INEQUALITY THROUGH EFFECTIVE IMPLEMENTATION OF GENDER RESPONSIVE BUDGETING
IN GHANA

CONSULTATION WITH THE NATIONAL DEVELOPMENT PLANNING COMMISSION, LOCAL
GOVERNMENT SERVICE, MINISTRIES OF FINANCE, AGRICULTURE, GENDER CHILDREN
AND SOCIAL PROTECTION

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Mission: GTLC exists to promote total value addition in the small-scale agricultural sector, through policy influencing and delivery of services to producers

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Vision: A world in which both women and men have resilient livelihoods as small-scale agricultural operators

PRESENTATION OUTLINE

- Background
- Key findings and recommendations from the GRB in Ghana study
- Objectives of this project
- Government of Ghana position on GRB (The Five steps)
- The Programme Based Budgeting process
- 2022 Composite Budget – The case of Savelugu Municipal Assembly: Agricultural Services and Management
- Practical needs or Strategic needs: Which is the inclination of the budget?
- Why GRB?
- GRB Experience and Lessons from South Africa
- Which way forward for Ghana?

BACKGROUND

- Process of influencing national policy and budget with informed narrative started in 2008 with the development of GTLC's Policy Monitoring and Evaluation (PME) System,
- Implementation of PME started in 2012 with data collection and publication of the first in the series of Agro Policy Performance Barometer (APPB) reports,
- Publication of the Agro Barometer Index (ABI) in 2013,
- Collection of sex disaggregated data and conduct of evidence based gender analysis in respect of agriculture and trade policy implementation started in 2014,
- Joint study with Oxfam and SEND Ghana to produce the Gender Responsive Budgeting (GRB) In Ghana report,
- Have since facilitated improved understanding in the complementarity of GRB to Programme Based Budgeting in Ghana's composite budget.

KEY RECOMMENDATIONS FROM THE GRB IN GHANA STUDY

Recommendations

A taskforce should be formed and led by the Ministry of Finance, to develop and deliver an action plan as follows:

- Increase leadership, political support and accountability for GRB,
- Review the existing budget process at all levels (national, regional, local) to identify actions and accountability mechanisms needed to improve GRB implementation,
- Increase government capacity by providing more and better training on GRB and gender mainstreaming for relevant government officials, MDAs and MMDAs departments at national, regional and local levels,
- Promote the use of participatory approaches in the budget process that create space for all citizens to meaningfully engage,
- There are a number of broader issues related to gender equality that will take much more time and investigation to fully address, yet are critical in order for GoG to fully implement GRB and achieve their desired development outcomes

OBJECTIVE OF THIS PROJECT

- To influence the improved implementation of Programme Based Budgeting by MMDAs through the complementary adoption of GRB.

That is by making the PBB gender responsive.

GOVERNMENT OF GHANA POSITION ON GRB

Is for Ghana to implement the five-step gender responsive budget process that was initially developed as part of South Africa's Gender Budgeting Model (Budget Operations Manual, MOF, pages 23 & 24) in the Programme Based Budgeting. Ghana adopted the five step GRB process in 2008.

- **Step 1** – Situational analysis which involves analysing the situation of women, men, boys and girls at the sector level.
- **Step 2** – Gender analysis which is performed to assess the gender responsiveness of policies.
- **Step 3** – Budget allocation that aligns gender sensitive policies to resources.
- **Step 4** – Monitoring spending and service delivery that confirms if MDAs are spending their money on approved programs and activities.
- **Step 5** – Assessing outcomes to determine if gender equality commitments have been met.

FURTHER DETAIL ON THE FIRST THREE STEPS

STEP 1

- to give a good overview of the target Group of the specific program,
- to understand possible differences in their situation, **their practical and strategic needs and priorities,**
- to highlight whether there are existing inequalities between women and men (or sub-groups of Women and men) that need to be addressed by public policies,

Some key questions to understand the main problems and concerns from a gender perspective are:

- What is the situation of women and men (and sub-groups of women and men) in the sector respectively program area to be analyzed?
- What are their interests, needs, priorities? Are there differences between women and men that should be taken into account?
- What are existing inequalities between women and men (or sub-groups of women and men)?

Providing perspective on the second bullet point in STEP 1 in order to highlight the depth that each bullet point brings to bear

What are Practical gender and Strategic gender needs?

- Practical gender needs are the needs that women and men identify based on their social roles designated to them by the society.
- In their turn, strategic gender needs depend on specific social, economic, and political conditions, in which women and men live. These needs are directed at achieving actual gender equality and envisage activities on protection against domestic violence, strategies for achieving equal wages, wider participation in the decision-making processes and prevention of different forms of sexual exploitation of women. Strategic gender needs relate to gender division of labour, access to resources and power. (UN WOMEN)

This means that each activity in a budget may be assessed based on merits of the practical gender needs or strategic gender needs that it will satisfy.

STEP 2

Some key questions here are:

- What are the objectives of the program?
- Are there specific objectives with regard to increasing gender equality or objectives specifically oriented towards improving the situation of women or men included?
- What are the main activities within the program?

STEP 3

Based on the overview of the program and the information collected about the situation of the target group and gender issues identified, an analysis of the program from a gender perspective can be conducted using different analytical instruments.

Guiding questions include:

- How many women and men (and subgroups of women and men) benefit from the activities, e.g. of the services offered, the infrastructure built, cash transfers paid etc.?
- How satisfied are women with the quality of services offered? And how satisfied are men?
- Is the quantity of services offered enough to meet the demand?
- Who has an influence on decision making about the provision and conditions of the services?
- Are the public activities changing existing gender roles, norms and stereotypes and how are they changing?

THE PROGRAMME BASED BUDGETING

(Extracted from MOF Budget Operations Manual)

- Programme-based budgeting (PBB) is a form of performance budgeting which links the allocation of resources to outcomes.
- It changes the focus of the budgetary process from an input-based annual activity to a performance-based exercise that improves the efficiency and effectiveness of expenditures.
- **Programme-based budgeting aims to achieve two principal goals.**
 - **The first is to improve the prioritization of expenditure in the budget – that is, to help allocate limited Government resources to those programmes which are of greatest benefit to the community.**
 - **The second is to encourage spending Ministries to improve the efficiency and effectiveness of service delivery.**
- In achieving these goals, a programme-based budget also becomes an effective tool to help citizens understand the reasons behind policy decisions.

PROGRAMME BASED BUDGETING -CONTINUED

- Programme-based budgeting is the planning, authorization and execution of expenditure in terms of budget programmes.
- Programmes group together expenditure on specific public policy purposes, such as forest conservation or higher education.
- The classification of expenditure in terms of programmes turns the budget into an instrument for explicit choices about expenditure priorities such as how much to spend on preventative health versus treatment health; how much on tertiary education versus primary education; and how much on strengthening internal security versus promoting agriculture.

PROGRAMME BASED BUDGETING - CONTINUED

The key characteristics of programme based budget are;

- 1) programmes with a clear service delivery and result orientation,
- 2) programme classifications reflected in the budget classification and Chart of Account, so programmes can be budgeted and accounted for,
- 3) some qualitative information in the budget related to the programmes, such as a description of what the government wants to achieve with these programmes with some elementary performance information, and
- 4) the use of programme structure in allocation discussions during the budget preparation process.

KEY CONCEPTS IN PBB DELIVERY

- Budget programme
 - Budget sub-programme
 - Impact
 - Outcome
 - Output
 - Input
 - Performance Indicators
 - Target
 - Baseline
- Budget programme, informed by needs of target and baseline
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The first 2 concepts is considered for this engagement because the rest of the concepts draw from this.

BUDGET PROGRAMMES AND PERFORMANCE INFORMATION

- It is important also to note that the expenditure trends should be discussed along the lines of economic classification and programmes classification.
- This is to help identify the specific areas where the funds relating to a programme are being utilized for the purposes of re-prioritisation.

NOTE: 2022 composite budget is used in this analysis. These are publicly available documents on the MOF website. That of Greater Accra, Ashanti, Central and Volta, Western and Western North was not available at the time of this analysis.

The 2022 Savelugu Municipal composite budget for is used as a case in this discussion. Assessment of composite budgets of Kumbungu, Wa Municipal and Tano North show similar issues.

DESCRIPTION OF PROGRAMMES / SUB-PROGRAMMES

(Extracted from the MOF Budget Operations Manual)

A programme / sub-programme should have a brief description that provides an explanation on what the programme seeks to do. In developing the description for the programme and sub-programmes, the following would be useful

- What is the problem to be addressed?
- What is the programme objective in light of the identified problem?
- How does the MDA plan to execute this?
- Who are the implementing agencies?
- How many staff will be involved with the implementation?
- What are the funding sources?
- Who are the beneficiaries?
- What is the expected results or outcome?

The language used should be easy to understand and should show alignment to the objective of the programme.

2022 Composite Budget – The case of Savelugu Municipal Assembly: Agricultural Services and Management

The case study is to help match corresponding guidelines with practice.

- The description of programme and sub-programme of SMA budget as compared with requirements of PBB,
- The identification of the problem to be addressed,
- How outputs correspondent with the objectives,

AGRICULTURAL SERVICES AND MANAGEMENT – PROGRAMME AND SUB PROGRAMME DESCRIPTION

Budget Programme	Description	Programme Objective	Sub Programme	Description	Sub programme objective	Delivered through	Source of funds	Responsibility	Beneficiaries	Personnel
ECONOMIC DEVELOPMENT	<p>The Economic Development programme seeks to address the needs of farmers and businesses of individuals to enhanced poverty reduction. It aims at providing enabling environment for Trade, Tourism and industrial development in the municipal. It seeks to facilitate the modernization of agriculture to achieve self-sufficiency in food security in the Municipal.</p> <p>Thus, this programme serves as a pre-requisite to economic development of the municipal and to alleviate poverty. The Municipal Department of Agriculture and the cooperative unit in</p>	<p><input type="checkbox"/> To promote food security through modernised agriculture.</p> <p><input type="checkbox"/> To promote wealth, employment, industry and growth of small-scale community-based enterprises.</p>	Agricultural Services and Management	<p>This sub-programme plays critical role at the Municipal. About 74.1% of the people in the Municipal are farmers (PHC, 2010). The sub-programme seeks to offer skills and best agricultural practices to farmers that are geared towards improving food production and food security. The sub-programme also seeks to ensure successful implementation of Central</p>	<p><input type="checkbox"/> To provide requisite skills and knowledge on agricultural technologies to farmers.</p> <p><input type="checkbox"/> To increase livestock production and enhance food security.</p> <p><input type="checkbox"/> To improve crop production and enhance food security</p>	<p>The subprogramme seeks to:</p> <p><input type="checkbox"/> Facilitate the promotion and development of small-scale industries in the Municipality;</p> <p><input type="checkbox"/> Advise on the provision of credit for micro, small-scale and medium scale enterprises;</p> <p><input type="checkbox"/> Promote the formation of associations, co-operative groups and other organizations which are beneficial to the development of small-scale</p>	<p>Funding for this sub programme is the District Assemblies Common fund, Government of Ghana transfer and donor partners support</p>	<p>Agriculture will be responsible for the delivery of this sub – programme. The department has 5 units consisting of the following,</p> <p><input type="checkbox"/> Extension unit - in charge of extension of Agricultural Technologies and Information to the farmers and ensuring that these technologies are adopted.</p> <p><input type="checkbox"/> Women in Agriculture Development (WIAD) unit - responsible</p>	<p>The beneficiaries of this sub-programme are the farmers and residents of the Municipality and Ghana at large.</p>	<p>The total staff strength of this sub-programme is thirty-five (35) comprising thirty (30) technical staff and five (5) support staff.</p>

FINANCIAL INFORMATION SECTION OF BUDGET – ARE FUNDED ACTIVITIES SOLVING PRACTICAL OR STRATEGIC NEEDS?

Fund Type /Source	Function code	Objective	Programme	Sub-programme	Operation	Project	Activity/goods and services	Gender Responsive ? (Yes/No)	Practical	Strategic
GOG	Agriculture	Compensation of Employees	Economic Development	SP4.1 Agricultural Services and Management	Wages and salaries [GFS], -		Established Post			
		End hunger and ensure access to sufficient food			INTERNAL MANAGEMENT OF THE ORGANISATION		-clothing and Uniform, -electricity charges, -Water, -Telecommunications. -Fuel and Lubricants: Official Vehicles, -Public Education and Sensitization, -Insurance of Vehicle			
					PROCUREMENT OF OFFICE SUPPLIES AND CONSUMABLES		-Printed Material and Stationery			
					INFORMATION, EDUCATION AND COMMUNICATION		Public Education and Sensitization			
					MONITORING AND EVALUATION OF PROGRAMMES AND PROJECTS		Fuel and Lubricants - Official Vehicles			
					ADMINISTRATIVE AND TECHNICAL MEETINGS		Seminars/Conferences/Workshops - Domestic			
					MAINTENANCE, REHABILITATION, REFURBISHMENT AND UPGRADING		Maintenance and Repairs - Official Vehicles			

MAPPING OF BUDGET SUB PROGRAMME ACTIVITIES AGAINST EXPECTED OUTPUT/RESULTS

Sub programme	Activities/use of goods and services		Standardised Operations			Results/output
	Specific	Cross cutting		Main outputs	Output Indicators	2022 projection
Agricultural Services and Management		i)Established Post (GOG),	Farmers day celebration	New agronomical practices promoted	No. of household trained on good farming practices including land preparation, field care, storage and postharvest lost	4000
		ii) -clothing and Uniform,				
		-electricity charges,				
		-Water,				
		-Telecommunications.				
		-Fuel and Lubricants: Official Vehicles,				
		-Public Education and Sensitization,				
		-Insurance of Vehicle (INT. M'GT-GOG).				
		iii) -Printed Material and Stationery (GOG),				
		iv)Public Education and Sensitization (GOG),				
		v) Fuel and Lubricants - Official Vehicles (M&E-GOG),				
		vi) Maintenance and Repairs - Official Vehicles (GOG),				
		vii) Chemicals and Consumables (Covid 19 - IGF),				

Reflection on PBB as captured in the SMA 2022 composite budget

- The problem is not captured in programme description,
- The programme objective is not related to an identified problem targeted for investment in the 2022 budget,
- Beneficiary net is too wide,

WHY GRB?

- GRB's potential is significant, and its implementation carries with it numerous advantages.
- As experience of many countries proves, GRB facilitates improvement of:
 - effectiveness of public expenditure,
 - quality of programmes and services for the population,
 - engagement of public in the budgeting process,
 - rates of the economic development of MMDAs.

WHY GRB? - CONTINUED

- Besides, GRB can serve as a tool to improve effectiveness of international aid. Some of the advantages this method brings are presented below in a generalized form.
- **Enhancing economic growth and well-being** (monitoring report of the World Bank and International Monetary Fund (2007) and International Monetary Fund.(IMF) “Women, Work, and the Economy: Macroeconomic Gains From Gender Equity”, published in 2013)
- **Increasing effectiveness of public spending and public policies**
- **Achieving gender equity / equality**
- **Advancement towards the realisation of human rights**
- **Monitoring of the achievement of policy goals**
- **Achieving good governance**

WHY GRB? - CONTINUED

- **Enhancing accountability and transparency**
 - Improved budget procedures
 - Enhanced knowledge and improved indicators and statistics
 - Improved basis for decision-making, reporting and disbursement
 - Improved expenditures to support gender equality
 - Improved design of taxes, tax breaks and tax credits

HOW? Ghana Budget Process Phases & potential GRB Actions, based on the 'Guide to Gender-Responsive Budgeting'



Inner Circle

Ghana Budget Phases

Outer Circle

Government Actions

GIA = Gender Impact Assessment

THE SOUTH AFRICA GRB EXPERIENCE

- First implemented GRB in 1995
- Conducted a 25-year Review of Women's Empowerment and Gender Equality (WEGE): 1994-2019 produced by DWYPD,
- Produced a Gender Responsive Planning, Budgeting, Monitoring, evaluation and Auditing Framework (GRPBMEAF),
- GRPBMEAF Implementation Plan & Progress
- Country Gender Indicator Framework (CGIF),

THE SOUTH AFRICA GRB EXPERIENCE

- DWYPD responsible for leading and coordinating the fulfilment of South Africa's mandate to realise gender equality and the empowerment of women and girls and their full & equal enjoyment of all human rights and fundamental freedoms
 - Located in Presidency as engine of government -wide approach
 - Minister in Presidency reports to President
- 2021 MTEF guidelines reflected GRB

KEY SOUTH AFRICA GRPB LESSONS

- Previous initiatives lacked sustainability & full buy-in at both political and administrative/ technical level
- Individual role-players and champions key but need to embed GRPB across state machinery in multiple institutions, incl. administration, parliament, CGE, other state institutions, political parties, civil society etc
- Need political support at highest level as well as technical capacity across the administration and spheres of govt
- External expertise of value but avoid excessive reliance on consultants and ensure skills transfer
- Build technical capacity across the system

KEY SOUTH AFRICA GRPB LESSONS

- Accountability mechanisms key (cabinet, parliament, AG etc.)
- Critical to focus on entire public policy cycle – not just budgeting but also policy, planning, budgeting, monitoring and evaluation and gender auditing
- Voluntary systems tend to lack teeth and sustainability
- Consideration should be given to legislative mechanisms to enforce compliance
- other mechanisms to incentivize compliance

SOUTH AFRICA LESSONS IN THE IMPLEMENTATION OF GRPBMEAF IN 2021 AND 2022

- **Gender Responsive Budgeting:** In the budget guidelines for the past two financial years, the National Treasury has requested disaggregated data from departments, in compliance with the Gender Responsive Budgeting, Monitoring, Evaluation auditing (2019) framework. The data gathered only confirmed that a reform of this magnitude cannot be done through the guidelines. There is a knowledge gap that needs to be filled for the framework to achieve the desired outcome. The International Monetary Fund (IMF) is assisting the National Treasury to develop a roadmap and implement GRB efficiently

CONCLUSIONS

- It is highly feasible to conduct a complementary implementation of GRB in PBB,
- Compliance of agriculture budget to PBB guidelines should be strengthened as a prerequisite to complementary implementation of GRB,
- Compliance with PBB in the composite budget goes beyond just asking MMDAs to abide by the guidelines. The challenge is inherent in the details that PBB tools provide to support a thorough identification of problems, clear disaggregation of targets, have objectives that respond to CREAM, and facilitates a better definition of budget programmes and sub programmes. GRB provide the tools to improve PBB.
- PBB emphasises prioritisation of limited resources but lacks the data, especially disaggregated, to inform decision making,

(NB: CREAM – CLEAR, RELEVANT, EFFICIENT, ACHIEVABLE, MEASURABLE)

CONCLUSIONS

- GRB will enable PBB to reflect and respond to achieving gender equity/equality, realisation of human rights, achieving good governance, enhancing accountability and transparency, and ultimately the SDG goals,

RECOMMENDATION

- Similar to the experience of South Africa, Ghana should consider putting together a roadmap for the complementary implementation of GRB and PBB