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A stylized graphic of a hand holding a document. The hand is dark brown with a white outline, and the document is white with a black border and a drop shadow. The text on the document is in a bold, green, sans-serif font. The background is a light green color with a dark brown shape on the right side.

**Training
Manual
on
Gender
Budget
Analysis**

Development Initiatives Network



Published in December 2006 by:
Development Initiatives Network

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Development Initiatives Network (DIN) is a registered, independent NGO. Established in April 1999, DIN's mission is to achieve leadership position as a resource and research centre by using qualitative research to promote social justice and development in Nigeria. DIN's programmes emphasize policy research, advocacy, education, training and information dissemination.

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This publication has been produced with financial assistance from the European Union as part of the activities under the Gender Budget Transparency and Accountability Project. Its contents remain the responsibility of DIN and can under no circumstances be regarded as reflecting the position of the European Union.

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Acknowledgements

We are grateful to the European Union for providing financial assistance to DIN for the implementation of the Gender Budget Transparency and Accountability Project in Lagos State. We also thank the Lagos State Ministry of Economic Planning and Budget for its unstinting support signified by the conclusion of the memorandum of understanding in June 2006 on opening up government budget processes in Lagos State to public understanding. In this regard, we would like to express our sincere appreciation to the Honourable Commissioner, Dr. I.A. Adewusi; the Permanent Secretary, Mrs F.M. Oguntuase; the Director, Budget, Mrs I.F. Aluko; the Director, Economic Planning, Mrs R.A. Onabamiro; and the Head, Press and Public Affairs, Mr. Bolaji Uthman.

We would also like to acknowledge the knowledge and insights gained from resource and training materials on gender budget analysis developed by organizations such as the Institute for Democracy in South Africa (IDASA), the International Budget Project at the Centre on Budget and Policy Priorities, Washington, DC, USA, and Action for Development (ACFODE), Kampala, Uganda. These materials have been of immense help and we are grateful for the permission given to DIN to reproduce exercises and other practical information in this training manual.

We are also grateful to DIN staff and fellow colleagues in the development sector who made useful inputs in the review of the training manual prior to publication, namely, Ayo Emefe, Head, Administration, DIN; Blessing Asher, Programme Officer, DIN; and Toyin Craig, Programme Officer, DIN. Also Oyekunle Oyewole and Kemi Akingbade of Women Law and Development Centre, Nigeria (WLDCN); Kemi Ajayi of Action Health Incorporated (AHI); Oluwatoyin Towobola of Women Protection Organization; Okuhor Adline of Society for Women and AIDS in Africa (SWAAN); Olaoluwa Enahoro of Centre for Women's Health and Information (CWHI); and Margaret Onah of Safe Haven International.

Foreword

The incidence of gender inequalities in Nigeria is widely regarded as an obstacle to achieving optimum social and economic development. One of the ways in which this state of affairs can be reversed is to analyze government budgets for their impacts on women compared to men and to determine to what extent government spending addresses commitments to poverty reduction, social inclusion and the advancement of women's rights.

This training manual has been developed as part of the Gender Budget Transparency and Accountability Project. The Project, which is being implemented in Lagos State by DIN with financial assistance from the European Union over a 2-year period, 2006-2008, has as its principal objective, the advancement of women's rights through the use of gender budget analysis (GBA). The training manual aims to facilitate the training of individuals and groups who have limited or no knowledge of government budget processes. It also presents concise information on the key elements of GBA and practical advice on how local communities and civil society can ensure the gendering of government budgets at all levels.

Bola Fajemirokun

Dede Kadiri

December 2006

Abbreviations

AIDS	Acquired Immune Deficiency Syndrome
BPS	Budget Planning and Statistics
CDD	Centre for Democracy and Development
CEDAW	Convention on the Elimination of All Forms of Discrimination against Women
CBPP	Centre on Budget and Policy Priorities
DIN	Development Initiatives Network
EU	European Union
GBA	Gender Budget Analysis
GDP	Gross Domestic Product
HIV	Human Immuno-Deficiency Virus
IBP	International Budget Project
IDASA	Institute for Democracy in South Africa
LEEDS	Local Economic Empowerment and Development Strategy
LGA	Local Government Area Council
MDG	Millennium Development Goal
NEEDS	National Economic Empowerment and Development Strategy
NPW	National Policy on Women

Budget Glossary*

Appropriation

Legal power/authority given to the federal or state government to spend money for a single fiscal year. This power is given by the legislative house at the national or state level.

Asset

Valuable properties and things owned by the government. It could be physical in nature such as land, buildings and machines or financial as in cash and bonds.

Balanced Budget

A balanced budget is when government's money collection equals what they intend to spend. When the budget is not equal, it is not balanced, and then it may be described as being either in deficit or surplus. Deficit means money spent is more than what came in and surplus means money collected is more than money spent.

Budget

A budget is a complete list and the most important document of any government showing how government plans to use revenues collected to meet the needs of the people.

Contingency Reserves

Contingency reserves are money set aside every year for use during unexpected occurrences. It is a good way of having money to fall back on but can also be dangerous if not wisely spent.

Debt

Government debt is the outstanding amount that the government owes to private lenders at any given point in time. .

*Compiled by the International Budget Project (IBP)

Earmark

Money set aside for a particular project. For instance, revenues resulting from taxes on fuel are set aside for transportation expenses such as road construction or mass transit subsidies.

Expenditure

Government spending in cash or by the writing of cheques. Expenditures can be capital and current. Capital expenditures are investments in physical assets such as roads and buildings that can be used for a number of years. Current expenditures describe salaries, pensions and other things that are used immediately. Actual expenditure may differ from the amounts established by the budget.

Extra budgetary

The term means the businesses carried out by government that was not listed when the yearly budget was read.

Fiscal Policy

Fiscal policy refers to the action taken by government levelled with how much money comes in and what they spend in addition to any surplus or shortage.

Fiscal Year

The fiscal year is the government's 12-month accounting period. It frequently does not coincide with the calendar year. The fiscal year is named after the calendar year in which it ends.

Function

Broad purposes for which transactions are undertaken. A functional classification organizes government expenditure according to its various activities and policy objectives such as health, education, transportation and housing.

Gross Domestic Product (GDP)

This is the total value of final goods and services produced in a country during a calendar year. Economic growth is measured by the change in GDP from year to year.

Grants

Grants are funds that the government disburses directly to lower levels of government, corporations, non-profit organizations and individuals. Some grants are given for a specific purpose that requires the recipients to meet certain conditions or requirements, or could be used as the recipient deems fit. An example is when a government may give grants to state or local governments to support their operations or may provide grants targeted at specific programs such as the construction of a road or the purchase of school textbooks.

Inputs

This term refers to the goods or services that go into providing government services such as salaries of doctors and nurses, the construction of clinics and hospitals and the purchase of medical supplies and drugs.

Liability

A liability is a debt owed.

Multi-Year Budgeting

This term generally refers to budgets that take into account more than one year.

Outputs/Outcomes

Government's assessment is measured by how well their programs have yielded good performance.

Policies

A course or principle or action adopted or proposed by a government, party, business or individual.

Revenues

Taxes collected by the government from the public. Examples are individual and corporate income taxes, payroll taxes, value-added taxes, sales taxes, levies, and excise taxes.

Transparency

Fiscal and budget transparency refers to making open to the public available, complete, accurate and timely information about a government's financial activities and what the government does with the taxes they pay.

Unified Budget

The unified budget is the presentation of the budget in which income from all sources and spending for all activities are made stronger.

Using the Training Manual on Gender Budget Analysis (GBA)

This training manual is divided into six sections: an introduction, four training modules and a concluding session. Each module explains its training aims and learning outcomes. They include practical exercises numbered consecutively from 1-14. The four modules can be used as the basis for a 2-day training. Alternatively, one or a combination of modules can be used for shorter training sessions. The emphasis is on adapting the training to suit the needs of the target group. For the best results, the trainer should adopt a relaxed and informal approach so as to encourage the participants to share their experiences and actively engage in the discussion of key principles and concepts. It is also important at the outset of training for the trainer to guide the participants through preliminary discussions aimed at raising awareness and understanding of the social factors that promote gender inequalities. Module 1, *Budgeting in General*, is of an introductory nature and it covers basic budget principles and concepts. Module 2, *Government Budget Processes*, takes the participants through the various stages of formulating and implementing government budgets. Module 3, *Introduction to Gender Budget Analysis*, explains the integral elements of GBA and its underlying rationale. Module 4, *Gendering Government Budgets*, is a guide to the practical application of GBA.

The methodologies used for the training are diverse in order to deepen the learning experience. They include:

- Lectures
- Games and role-playing
- Quiz competition
- Group and individual exercises
- Brainstorming
- Budget case studies

It is essential that participants should be grouped so as to encourage networking and interactive discussions. The trainer should generally aim to help the participants to develop a better understanding of budget processes and how through the use of GBA, it is possible to assess compliance with government's commitments on women's rights.

Materials for the training:

- Whiteboard or flipchart (if either is not available, a blackboard can be used)
- Markers or chalk
- Coloured cardboards
- Pens and notepads
- Projector for PowerPoint presentation, if available
- Handouts
- Post-it notes

PART



**Introductory
Session**

Introductory Session

Training

Aim

The Introductory Session aims to loosen up the participants and to make them feel comfortable with themselves, colleagues, the trainer and the learning environment. This Session will also help to develop or improve the participants' knowledge of gender and demystify the controversies surrounding gender.

Learning Outcomes

- (i) A conducive learning environment.
- (ii) Networking among participants.
- (iii) Key gender terms explained.

Materials

Flipchart, whiteboard or blackboard, coloured markers or chalk, post-it notes, PowerPoint presentation, if available.

Opening

The training should begin with the introduction of the organizer of the training and then the trainer or trainers as the case may be. This should be followed by the participants introducing themselves by stating their names, occupations or positions and their reasons for participating in the training.

The next step is to invite the participants to set the ground rules for the training. This activity will help to further create a relaxed and informal learning environment.

In addition, the trainer should ask the participants to state their expectations in writing on post-it notes. These should be pasted on a wall or other suitable surface.

Gender

Practice I

This serves as an icebreaker.

First, the trainer should draw a vertical line on a flipchart, whiteboard or blackboard and on the left side write "men" and on the right side "women." The participants should then be invited to think of roles that can be ascribed to each sex. A volunteer from the group should write the contributions on the flipchart, whiteboard or blackboard as they are made. This should be followed by a group discussion so as to identify those roles that have been imposed by society and those that are biological attributes.

After this has been done, the trainer should ask the participants about what attitudes arise when a society adheres strictly to the listed roles.

To determine the effects of social roles, the trainer should guide the participants with questions such as:

- Are these roles in the strict sense?
- What happens when roles are exchanged?
- Do the roles merge sometimes?
- Who is the most disadvantaged when this happens?

Definition of Gender

State of being male or female (typically used with reference to social and cultural differences rather than biological ones).

Source: The New Oxford Dictionary of English

Gender is a widely used term expressing ideas, expectations or norms for men and women. These are conceptions of what a man or woman should do or should not do. They are constructed by the cultural habits in a society. Therefore, they are not permanent.

**Definition
of sex**

Categories (male or female) in which human beings and most other living things are divided based on their reproductive functions.

Source: The New Oxford Dictionary of English

Sex is a reference to the physical and biological features that distinguish a man from a woman and vice versa. These distinctions are permanent and universal.

Explanation of gender from the social point of view:

" People are born female or male, both learn to be girls and boys who grow up into men and women. They are taught what the appropriate behaviours and attitudes, roles and activities are for them, and how they should relate to other people. This learned behaviour is what makes up gender identity and determines gender roles".

Source: Action for Development (ACFODE)

- Gender is not about blaming men but recognising that men and women co-exist and that each contributes to the development of the society.
- Gender refers to the social factors that determine what behaviour is considered acceptable for men and for women. Gender is, therefore, a social construct that changes over time and across cultures.
- Gender analysis is important because in order to adequately and effectively address the numerous challenges that affect development such as poverty and HIV/AIDS, we need to understand why those who are most affected are girls and women.

Source: Institute for Democracy in South Africa (IDASA)

Gender

Practice II

Tell the participants to pick a partner, someone whom they have never interacted with of the opposite sex. They should take a few minutes to know that person and re-introduce themselves as that person. This exercise will help to further loosen up the participants.

PART



**Training
Modules**

Module 1

Budgeting in General

Training

Aim This module aims to simplify and build understanding of basic budgeting.

Learning

Outcomes

- (i) Demystification of budgets and linking to everyday experiences.
- (ii) Participants' understanding of government budgets and the politics of creating budgets is improved.

Materials

Flipchart, whiteboard or blackboard, coloured markers or chalk, pen, paper, PowerPoint presentation, if available.

Exercise 1: Solitary budgeting*

Methodology Individual brainstorming

Materials Pen and paper

Step 1

Ask the participants to take a quiet moment and not to engage with any other member of the group for a few minutes. Inform the participants that you would like them to note their responses on a sheet of paper. Ask the following questions:

* Adapted from IDASA resource materials.

- If I give each of you N50, 000, what will you do with it?
- How will you decide to use the money?
- Do you need to consult anyone before you use the money?
- If you are to talk to anyone before you use the money, who will it be and why?

Step 2

The trainer should list on a flipchart, whiteboard or blackboard, the principles of budgeting, namely:

- Defining objectives/commitments
- Prioritising
- Decision-making
- Allocating amounts
- Expenditure

Step 3

Next, the trainer should ask the participants for their responses to each question and link the responses to the principles of budgeting. Explain to the participants that these are the basic steps used in formulating budgets including those by the government. The general belief is that government budgets are intimidating. But they are not much different from personal or household budgets. The major difference is that government budgets deal with much larger amounts running into millions or billions of Naira.

Key Points

Draw the participants' attention to the different needs of individuals and prioritising. The trainer may use some presentations made by the participants as examples. Ensure that the examples are from both sexes.

Exercise 2: Family Budgeting*

Methodology Group brainstorming

Materials Flipchart, whiteboard or blackboard, coloured markers or chalk, pen, paper, post-it notes.

Step 1

The trainer should begin by asking the participants to determine the following:

- How much are pensioners from the civil service paid?
- How much are security guards (night watchmen) paid?
- The approximate salary of a teacher in a public school.
- How much would it cost to rent a room or a flat?
- How much does a driver in a transport company earn?

Write the answers on a flip chart, whiteboard or blackboard. The responses should be used by the participants in the exercise.

* Adapted from IDASA resource materials.

Step 2

Divide participants into small groups. Each group will be referred to as a particular family and within each family all members are given names and roles. For each group, provide post-it notes on which the family members can write their roles and names and affix to their clothes.

Based on the information given on each family, the group must do the following:

- Indicate how much is available to the family each month (that is, the family income).
- Determine what they will spend the money on.
- Decide how much they will spend on each item identified.

Note: each member of the family must choose something regarded as essential bearing in mind their role in the family.

Family Scenarios

Family 1 In this family there are six members: Mama Iyabo (65 years) is a pensioner who previously worked for the State Government; Kolade, her son, who is unemployed is 34 years; and Yemisi who is 29 years and is married to Kolade. Yemisi is a teacher at the local school. They have two children: Adewale who is 12 years and who is a secondary school student and Durodayo who is 1 year old. Also, living with them is Mama's niece, Ranti, who is 17 years. She attends a local secondary school.

Family 2 In this family, there are seven members: Mama Joy (65 years), a pensioner who previously worked for the State Government and her husband, Papa Paul (68 years), who is an ex-railway staff. He now works as a night watchman at a hospital. Their son James who is unemployed is 34 years and their daughter Patience, who is 29 years is married to Martin. She recently lost her job as a teacher at a local school. Martin is a driver with a transport company. They have two children John and Caroline who are 12 years and 1 year respectively. James is very ill and requires special medicines each month. His medicines cost N12,000 every month.

Family 3 In this family, there are four members: Mama Ijeoma (65 years), who does not have a source of income. Ijeoma, her daughter who is 33 years and a teacher at the local school. She has one son who is 10 years and who is a primary school pupil. Chukwuma is a family friend who lives in the house and pays rent of N5,000 every month.

Step 3

Each group should give a feedback. Ask the participants to share what they have noted from the different families. The trainer may guide the feedback by asking:

- Who decided on what is allocated and how much?
- Who was silent?
- Who benefits most in the household?
- Who does not benefit sufficiently?
- What informed the decisions made in each family?

Make notes of the responses on the flipchart, whiteboard or blackboard.

Linking to Government Budgets

Following this exercise, the trainer should draw the groups' attention to these points:

- A budget is made up of revenue and expenditure.
- Some items may not be necessary for one family but may be necessary for another. This is to show that we all have different priorities and needs to be addressed.
- The decision-making process and decision-makers are critical.
- Government budgets are influenced by those in power. This explains why in some cases, government spending does not have an impact on poor groups, as they are disadvantaged in government power relations. The way out is to play an active role in government budget processes.
- Government budgets are influenced by international and national priorities.

- Advocating these priorities depends on the strength of the voices that can be heard or who has political clout.
- A deficit occurs when expenses exceed revenue. Sometimes loans need to be taken because of a deficit. However, the conditions for paying back loans may not be favourable for everyone. In some cases, there may be a further cut in the budget and this may affect some expenses.

Simplifying Deficit

The trainer should refer quickly to the groups. Ask the "families" what they would do if there is a crisis and money has to be spent? What expenses would they drop and who in the family would be most affected?

Exercise 3 Principles of Budget Analysis

Draw the participants' attention to government budgets as a bigger picture of what obtains in family budgets. Highlight the fact that in government budgets one looks for:

- **Revenue:** How much is available?
- **Adequacy:** How much is budgeted?
- **Priority:** How is it reflected in policies? How does the budget for this purpose compare with the resources spent in other areas?
- **Progress:** Is the government's response on the issue improving?
- **Equity:** Are resources allocated fairly?
- **Efficiency:** Is money spent and is it being spent correctly?
- **Effectiveness:** Is money spent on what is really needed?

Module 2

Government Budget Processes

Training

Aim

The purpose of this module is to generate simplified budget definitions and to improve understanding of government budget processes.

Learning

Outcomes

- (i) Familiarity with government budget processes.
- (ii) Improved understanding of government budget processes.

Materials

Flipchart, whiteboard or blackboard, coloured markers or chalk, PowerPoint presentation, if available.

Also refer to the Budget glossary and Figures 1 and 2.

Handout

Excerpts from a government budget

Exercise 4:

Meaning of Budget

The trainer should invite the participants to define budgets.

Budget Definitions

An annual or regular estimate of national revenue and expenditure put forward by a finance minister, including details of changes in taxation.

Source: The New Oxford Dictionary of English

A budget is a financial plan of a proposed expenditure and for a given period of time. Budgeting is simply the process of preparing a budget.

Source: Centre for Democracy and Development (CDD)

The essence of budgets is to present information on how government will generate and collect revenues and how these will be spent to address socio-economic challenges.

Budgets are usually tied to state or national policies. These policies represent government commitments to address challenges, which are the basic needs of citizens. The policies can only be given life if adequate funds are allocated for their implementation and the allocation of funds must come from a budget. According to the CBPP, civil society, local communities and government officials should be concerned about getting an answer to the following question: "**How do we strengthen our ability to assess and improve our government's budget so that we feel its impact?**"

This is the question budget analysis seeks to answer.

It follows therefore that a good budget will facilitate the socio-economic development of a country if the right fiscal and spending choices are made and budget-monitoring systems are strong.

Exercise 5: The Government Budget Process

Methodology Lecture, group brainstorming

Materials Flipchart, whiteboard or blackboard, coloured markers or chalk, PowerPoint presentation, if available.

Opening The trainer should invite any participant who has knowledge of the government budget process (or any part of it) to describe it to the other participants. Next, the trainer should open up a discussion on budgeting by posing this question: how do we ensure that we end up with a good budget?

Meaning of Budget Process

The government budget process describes the various stages in which a government budget will pass through before it is accepted as an official instrument and its provisions can be implemented. This is a decision-making process that will involve the executive arm of the government, special interest groups, individuals (such as politicians) and the law-making arm of government, which is known as the legislature.

The government budget process in Nigeria has the following stages:

- Budget conception and preparation
- Budget approval
- Budget implementation
- Budget monitoring and auditing

The executive arm of the government, specifically, the Ministry of Finance or a dedicated Budget Ministry, where applicable, is responsible for **budget conception and preparation**. This line Ministry will review the budget for the previous financial year, consider the government policies and priorities and will issue call circulars to other Ministries and government departments for the purposes of collecting their estimates on revenue and expenditure. Other key factors such as economic growth, inflation, or demographic changes, will shape the draft budget.

At the **budget approval stage**, the draft budget is presented to the Federal or State Executive Council for approval and is subsequently forwarded to the legislature for passage into law as an Appropriation Act (Federal budget) or Appropriation Law (State budget). Approval by the legislature is a strict requirement of the 1999 Constitution and until this step has been completed, the budget cannot be implemented. It should be noted that the legislature has considerable budget amendment powers. It can therefore approve the budget with or without amendments.

The **budget implementation** is the responsibility of the executive arm of the government under the supervision of the line Ministry. It is expected that the execution of the budget will be in line with existing social and economic policies. If additional spending is required because the sums approved by the legislature are not adequate or provision was not previously made, the extra expenditure needs to be approved by the legislature through the passing of a Supplementary Appropriation law. This is also a strict constitutional requirement.

Budget monitoring and auditing involves the subjection of the fiscal and spending activities of the executive arm of the government to inspection. This is the statutory responsibility of the Auditor-General of the Federation or the State as the case may be. This official also has the responsibility to provide accurate and timely reports of the audits to the public.

Explain to the participants that the relevant line Ministry, for example, the Ministry of Finance, is at the heart of the government budget process. At the local government level, the Department of Budget Planning and Statistics (BPS) of the LGA is in charge of the budget process.

Exercise 6: Features of a Sound Budget Process

Methodology Lecture, group brainstorming, game quiz.

Materials Flipchart, whiteboard or blackboard, coloured markers or chalk, PowerPoint presentation, if available.

Opening The key to socio-economic development is meeting the specific needs of the people on the basis of gender equality. A sound budget process is one that is comprehensive, accurate, accountable and transparent.

Encourage the participants to make their contributions on the elements of a sound budget. A volunteer should write their responses on the flipchart, whiteboard or blackboard.

Group

Discussions Allocate 15- 20 minutes for the participants to engage in further discussions on the elements of a sound budget process.

The trainer should encourage active contributions in relation to the following questions:

- At which stage of the budget process do you think that you can be most active and why? How? (Encourage as many ideas and strategies as possible).
- What are the government's priorities in development?
- Where does the issue of diverse gender needs fit into these identified priorities?

Exercise 7 Public Participation, Budget Transparency and Accountability

Methodology Lecture, group brainstorming.

Materials Flipchart, whiteboard or blackboard, coloured markers or chalk, PowerPoint presentation, if available.

Opening Given the results of Exercise 6 on the elements of a sound budget process, the trainer should emphasise the importance of participation, transparency and accountability.

In reality, the government budget process in Nigeria is coloured by limited participation of the general public and difficulties in obtaining budget information and documents. The trainer should highlight the fact that there is at present no law, which establishes the rights of the general public in connection with participation in government budget processes. In addition, there is no freedom of information legislation, which establishes the right of access to publicly-held information without the need to prove interest.

Public participation in government budget processes facilitates budget transparency. This is about government's openness about its fiscal activities or spending so that the public has sufficient knowledge of the decision-making process, the decision-makers, the decisions taken and the reasons for taking them.

Benefits of public participation and budget transparency:

- Promotes accountability of the government and reduces corruption.
- Enhances availability of reliable information that will be useful in budget formulation, approval, implementation, monitoring and auditing.
- Improves public confidence in government.
- Increases the capacity to identify gaps, if any, in government policies and their implementation.
- Facilitates socio-economic development.

Group

Discussions

Ask the participants what other benefits may be derived from a participatory and transparent government budget process.

Exercise 8:

Budget Lingo

Methodology

Group brainstorming

Materials

Flipchart, whiteboard or blackboard, coloured markers or chalk, PowerPoint presentation, if available.

Step 1

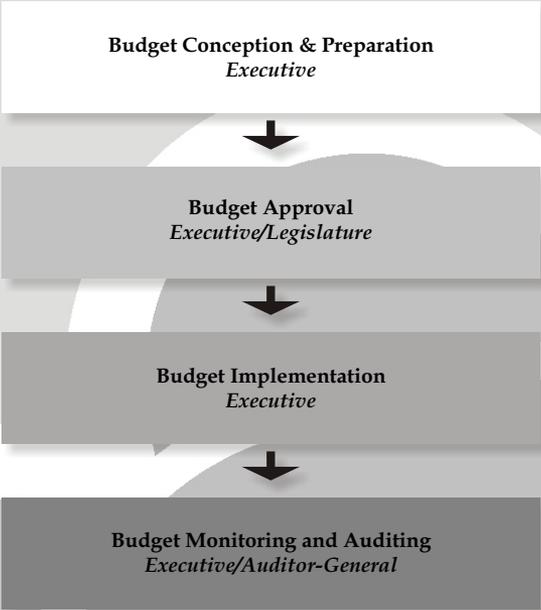
The trainer should refer to the budget glossary: Then the participants should break into two groups "X" and "O" respectively. The participants will be required to study the glossary for a few minutes and choose two representatives to answer questions on their behalf in a quiz competition.

Step 2

Draw a 9-part matrix on the flipchart, whiteboard or blackboard and in each box write out a budget term. Allow the first group to pick a term randomly and give the definition or explanation of the word. The group that is able to give definitions in one straight line on the matrix wins the game.

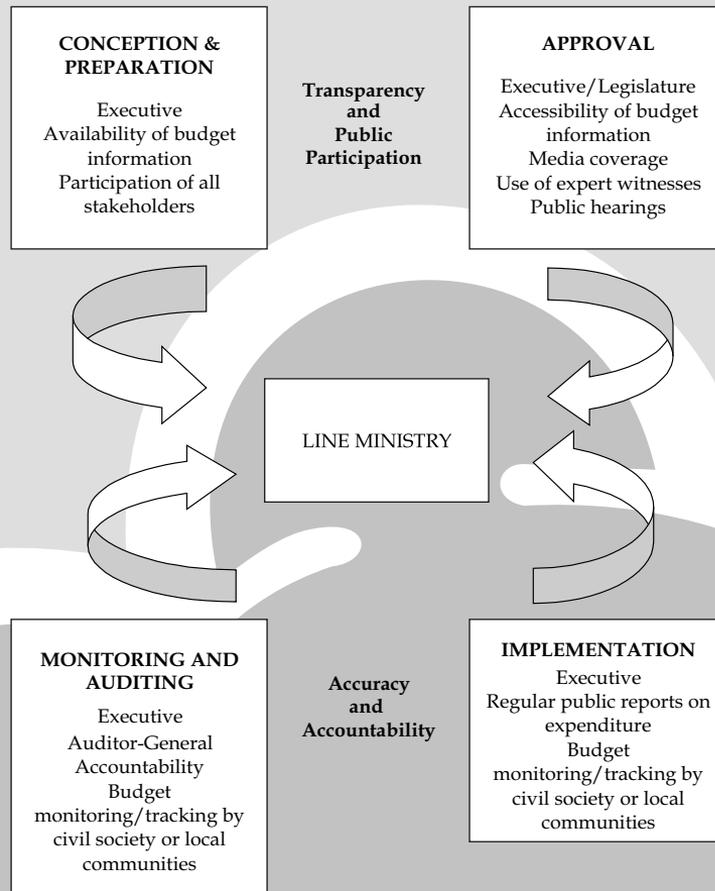
Note: The exercise may be repeated two or three times depending on how much time is available.

Figure 1
Typical government budgeting process



Graphics by Dede Kadiri

Figure 2
Elements of a sound budget process



Graphics by Dede Kadiri

Module 3

Introduction to Gender Budget Analysis (GBA)

Training

Aim

This module will explain the importance and the need for GBA.

Learning

Outcome

Improved understanding of the rationale and policy environment for GBA.

Exercise 9

Making the Case for GBA

Methodology

Lecture, group brainstorming

Materials

Flipchart, whiteboard or blackboard, coloured markers or chalk, PowerPoint presentation, if available.

Opening

The essence of GBA is to ensure that government revenue collection or spending does not perpetuate gender inequalities. This requires the involvement of women or their advocates or representatives in the government budget process as well as in monitoring government expenditure.

The trainer should ask the participants to recall the family budget exercise and remind them about the political nature of making budgets and the answers to the question about the family members who least benefited and why.

House Listing

Encourage an open discussion among the the participants.

Step 1

The trainer should invite the participants to write out the answers to each of the following questions in one word either "man" or "woman" based on the discussions in their groups.

In a typical Nigerian setting:

- Who owns the house/land?
- Who owns the crops?
- Who owns the family business?
- Who attends village meetings?
- Who takes decisions?
- Who is responsible for the health of the family?
- Who is responsible for feeding and the family upkeep?

Step 2

Have the participants present their findings or alternatively, the trainer should call out the questions and have a volunteer write the response on the flipchart, whiteboard or blackboard. This exercise is carried out to reveal gender inequalities in decision-making in the typical Nigerian setting.

"While a government's budget directly or indirectly affects the life of all its citizens, frequently people with modest means are influenced the most. They tend to be harmed the most by weak economic growth or high inflation. The current well being of those with low incomes, and their future prospects, also can hinge on expenditure decisions in areas such as health and education. Yet budget cuts tend to fall on programs that benefit the poor, as other items such as interest on the debt or the public sector wage bill are more likely to have first claim on scarce funds. Moreover, even when funds have been allocated to anti-poverty programs, weak expenditure and program management - and the lack of political power among the poor - can mean that the money never reaches the intended beneficiaries".

Source: Centre for Democracy and Development

GBA calls for the involvement of all sexes, particularly women or their advocates or representatives in the government budget process as well as in monitoring government expenditure in order to.

- Ensure the fulfilment of government's commitment to gender equality.
- Bring about a fully participatory budget process.
- Achieve comprehensive socio-economic development and growth in Nigeria.

The trainer should ask the participants about their opinions or impressions about the scale of poverty in Nigeria and the political nature of budgets and economic decision-making. Encourage an interactive discourse so as to draw out participants' opinions.

Note that it is crucial to capture contributions by writing them out on a whiteboard, flipchart, blackboard or on a PowerPoint slide.

Government budgets generally do not make any particular reference to men or women. They are apparently gender-neutral. But since the focus of socio-economic development should be all persons, that is women, men, boys and girls, what must be taken into cognisance in government budgets are all their needs. It is recognized that the poor, a group in which women have a large representation, often bear the brunt of budget cuts. The GBA process is, therefore, a powerful correctional tool through which the voice of women as a disadvantaged or vulnerable group can be heard.

Why focus on gender equality?

- Development has different demands on men and women.
- Gender inequalities limit the growth and development of a nation as a whole.
- Gender-based approaches such as GBA help to highlight the unequal representation of women in poor groups.

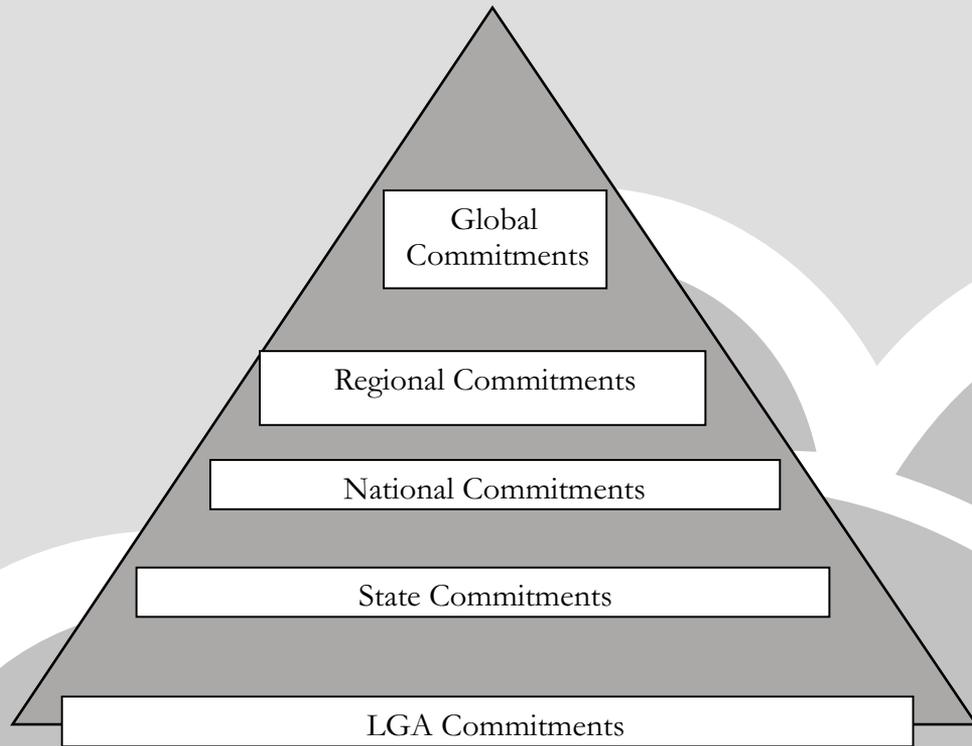
Exercise 10 **Identifying levels of commitments**

Methodology Lecture, group brainstorming

Materials Flipchart, whiteboard or blackboard, coloured markers or chalk, PowerPoint presentation, if available.

Opening Ideally, various governments all over the world make their policies (guiding principles and plans) with a view to meeting the needs of their people. These policies do not stand on their own as they are influenced by commitments made at local, national, regional or international levels.

Figure 3
Commitment Pyramid



Graphics by Dede Kadiri

The trainer should explain that State, national, regional and international policies are connected with problems in local communities. For instance, there is a global commitment to eradicate poverty under the Millennium Development Goals (MDGs). This in turn has been translated into policies and plans in individual countries. For example, in Nigeria, the National Economic Empowerment and Development Strategy (NEEDS) is the poverty reduction strategy at the national level. Its State and LGA equivalents are known as State Economic Empowerment and Development Strategy (SEEDS) and the Local Economic Empowerment and Development Strategy (LEEDS).

Exercise 11 Policies that drive GBA

Notes

If a country accepts to be bound by international legal instruments, it is expected that it will take all necessary steps to discharge its legal obligations under the instruments.

With regards to GBA, Nigeria has accepted various international legal instruments that support the objectives of GBA. Some of these are the Beijing Platform for Action (1995), the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW), the National Policy on Women, 2000 (NPW) and Article (1)(c) of the Protocol to the African Charter on Human and Peoples Rights on the Rights of Women in Africa.

- Beijing Platform for Action:

"Full and effective implementation of the Platform for Action, including the relevant commitments made at previous United Nations summits and conferences, will require a political commitment to make available human and financial resources for the empowerment of women. This will require 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 among women and men."

- National Policy on Women:

"Bringing into the mainstream, gender perspectives in all policies and programmes based on a systemic gender analysis at all levels of government;"

- Protocol to the African Charter on Human and Peoples Rights on the Rights of Women:

"State parties shall combat all forms of discrimination against women through appropriate legislative, institutional and other measures. In this regard, they shall...integrate a gender perspective in their policy decisions, legislation, development plans, programmes and activities and in all other spheres of life."

- National Economic Empowerment and Development Strategy (NEEDS):

"The thrust of NEEDS in respect of women is to fully integrate them through enhancing their capacity to participate in the economic, social, political and cultural life of the country. This objective will be achieved by means of the following measures: ... mainstreaming women concerns and perspectives in all policies and programmes".

Note: the trainer should invite the participants to read out the above excerpts.

Encourage the participants to form buzz groups/teams in which they may discuss what they understand as the relevance of these policies to government budgets. The participants should give brief presentations on their findings including possibilities of implementation and how far the commitment has been achieved at different levels in the commitment pyramid.

Module 4

Gendering Government Budgets

Training

Aim This module presents a practical guide to applying GBA that cuts across the different background and experiences of the participants.

Learning

Outcome Improved understanding of how to use GBA.

Handout

Excerpts from government policies, budgets and audit reports.

Exercise 12

Implementing GBA

Methodology

Lecture, group brainstorming

Materials

Flipchart, whiteboard or blackboard, coloured markers or chalk, PowerPoint presentation, if available.

Opening

GBA can be carried out by analyzing government expenditures under three broad headings namely, women specific expenditure, equal opportunity expenditure within the public sector and general mainstream expenditure.

**Women
specific
expenditure**

These are expenditure by Ministries or government departments that are directed at women's specific needs. For instance, if one takes poverty alleviation, is there any programme that specifically addresses the situation of women? Also, in the Ministry of Education, what are the programmes available for girls and women? Is there any programme that addresses the need to keep girls in school?

**Equal
opportunity
expenditure
within the
public sector**

This category explores the extent of gender mainstreaming in the public sector, that is, evaluating to what extent government Ministries and departments provide equal opportunities to women. Some fact-finding questions may be what is the gender quota, if any, for employment into the public sector? What are the conditions for staff promotion or training? What facilities are available to encourage active participation of women within the working environment, for example, through the provision of workplace crèches or nurseries? How much time is allowed as casual leave to attend to domestic needs and/or parental responsibilities?

**General
mainstream
expenditure**

Under this category, the analysis of the government budget is carried out with a view to determining whether the money allocated and spent has an equal impact on both sexes. Basically, this aspect of GBA adds a gender perspective to the budget formulation and implementation. For instance, with regards to the allocation to the Ministry of Agriculture, it will be necessary to find out to what extent the poor are in fact beneficiaries of its programmes and projects and to further compare the impact of such spending on women compared to men. In the Ministry of Health, it will be important to ascertain which sex benefits most from specific programmes and the extent of the services available.

Exercise 13 GBA Tools

Methodology Lecture, group brainstorming

Materials Flipchart, whiteboard or blackboard, coloured markers or chalk, PowerPoint presentation, if available.

To begin the analysis of government expenditure from a gender perspective, certain tools are employed. These GBA tools include gender-aware policy appraisal and gender-disaggregated beneficiary assessments.

At this point, ensure that the participants have the copies of excerpts from the relevant government policies.

**Gender-aware
policy**

appraisal

This is the tracking of spending on government programmes and projects for the purposes of determining to what extent government spending increases or reduces gender inequality.

**Gender-
disaggregated
beneficiary**

assessments

This is a quantitative technique, which is used to ascertain whether or not government policies, plans, programmes and projects, reflect beneficiaries' needs and priorities. This tool is used to measure the perception of the impact of government spending.

Exercise 14 Practical GBA

Methodology Lecture, group brainstorming

Materials Flipchart, whiteboard or blackboard, coloured markers or chalk, PowerPoint presentation, if available.

Step 1

The trainer should divide the participants into groups representing different government Ministries or departments, for example environment, health, education, housing, poverty alleviation, economic planning and women affairs.

In each group, distribute copies of the budget of the relevant Ministry including revenue, recurrent and capital expenditure estimates. Also, provide copies of relevant policies concerning gender equity.

Step 2

Engage the participants in a GBA exercise using the following steps:

- Describe the situation of women/men/girls/ boys in your community.
- Compare the policy and your situation analysis and check if the policy addresses the needs identified through the situation analysis.
- Check how much is allocated to these population groups in the budget.
- Check whether the expenditure is spent as planned. Examine the impact on these groups.

Step 3

Ensure that the participants continue to ask relevant questions such as:

- Revenue: how much is available?
- Adequacy: how much is budgeted? Does it reflect the real situation of these groups?
- Priority: how does the budget for this purpose compare with the resources spent in other areas, for example, administration, salaries and capital expenditure?
- Progress: is the government's response on the issue improving?
- Equity: are resources allocated fairly?
- Efficiency: is money spent and is it spent correctly?
- Effectiveness: is money spent on what is really needed? Who is benefiting the most from services that are allocated to public funds?

* Step 2 adapted from IDASA resource materials.

Notes

At the end of the exercise, the groups will be required to present their findings and receive feedback, suggestions and contributions.

The trainer should guide the participants in this exercise by filling in gaps that may be identified.

Reports and discussions emerging from this exercise should be used as guide for developing personal action plans for GBA.

PART



**Concluding
Session**

Concluding Session

Training

Aim To bring the training to a logical conclusion by evaluating the programme and charting the way forward for GBA.

Learning

Outcomes (i) Constructive evaluation of the training.
(ii) Development of personal action plans for the implementation of GBA.

Materials Flipchart, whiteboard or blackboard, coloured markers or chalk, PowerPoint presentation, if available, Training Evaluation forms.

Conclusion The participants should summarize all that has been learnt at the training. To achieve this the trainer should point out that any participant who makes a contribution will be entitled to select the next participant who will continue from where s/he stopped.

Way

Forward The trainers should encourage contributions and strategies from participants on the way forward for implementing GBA. Each participant should draw up a personal action plan.

Programme

Evaluation Distribute Training Evaluation forms and collect after completion.

Close

The trainer should bring the Programme to a close after thanking the participants. This may be followed by distribution of certificates to the participants.

References

1. Action For Development (ACFODE), *Gender Budget Training Manual*, April 2005.
2. Centre on Budget and Policy Priorities (CBPP), "A Guide to Budget Work for NGOs," November 2001.
3. Centre for Democracy and Development (CDD), "A Handbook on Budgeting: A Guide to the Due Process Approach," 2005.
4. Fayemi, Y. "Presentation on the Lagos State Budget Process," a paper delivered at the Heinrich Boll Foundation's *Workshop on Budget Transparency and Budget Monitoring in Nigeria: Experience and Perspectives of Civil Society Organisations*, November 2003.

Additional Resources

IDASA/IBP, "Transparency and Participation in the Budget Process, South Africa: A Country Report," December 2000.

<http://www.internationalbudget.org/resources/library/transparencyfinal.pdf>

Bullender, D. "Review of Gender Budget Initiatives."

<http://www.internationalbudget.org/resources/library/GenderBudget.pdf>

Bullender, D. "Introduction to the Fifth Women's Budget."

<http://www.internationalbudget.org/resources/library/5thwomenbudget.pdf>

Websites

IBP

<http://www.internationalbudget.org>

CBPP

<http://www.cbpp.org>

IDASA

<http://www.idasa.org.za>

APPENDICES



Programme Outline for 2-day training on GBA

Training Objectives

- To demystify government budget processes.
- To positively address knowledge and information gaps in economic decision-making at municipal, State and national levels.
- To facilitate public participation in government budget processes.
- To establish the importance of gendering budgets.
- To encourage practical applications of GBA.

9.00am-9.45am Arrivals and Registration

9.45am-10.45am Welcome/Introductory Session

- Introduction of training organizer and trainer(s).
- Introduction of participants.
- Objectives of the training.
- Setting ground rules.
- Gender exercises I & II.

10.45am-11.00am Tea Break

11.00am-1.00pm

Module 1: Budgeting in General

- Objectives
- Solitary budgeting
- Family budgeting exercise

1.00pm-2.00pm

Lunch

2.00pm-4.00pm

Module 2: Government Budget Processes

- Objectives
- The government budget process
- Features of a sound budget process
- Public participation, budget transparency and accountability
- Budget lingo

DAY 2

9.00am-9.45am

Review of Day 1

9.45am-10.45am

Module 3: Introduction to Gender Budget Analysis (GBA)

- Objectives
- Making the case for GBA
- Policies that drive GBA

10.45am-11.00am

Tea Break

11.00-12.00noon

Report on Gender Policy Exercise

12.00 -1.00 pm

Lunch

1.00pm- 3pm

Module 4: Gendering Government Budgets

- Objectives
- Implementing GBA
- GBA tools
- Practical exercise on GBA

3pm- 3.30pm

Conclusion

- Final review
- Way forward
- Programme evaluation
- Vote of thanks/ Distribution of certificates/Close

Evaluation of training on GBA

1. Do you have a better understanding of government budget processes and key budget terms?

Yes

No

2. Do you think that you are sufficiently equipped to participate in the government budget process? If no, state reasons.

Yes

No

.....
.....

3. What do you understand most about gender budget analysis (GBA)? Are you still confused about the application of GBA? Explain

.....
.....

4. Did the training fulfil your expectations?

Yes

No

If no, give reasons

5. Were you satisfied with the venue, its accessibility, workshop facilitation and materials provided?

.....
.....

6. What suggestions do you have for future trainings of this nature?

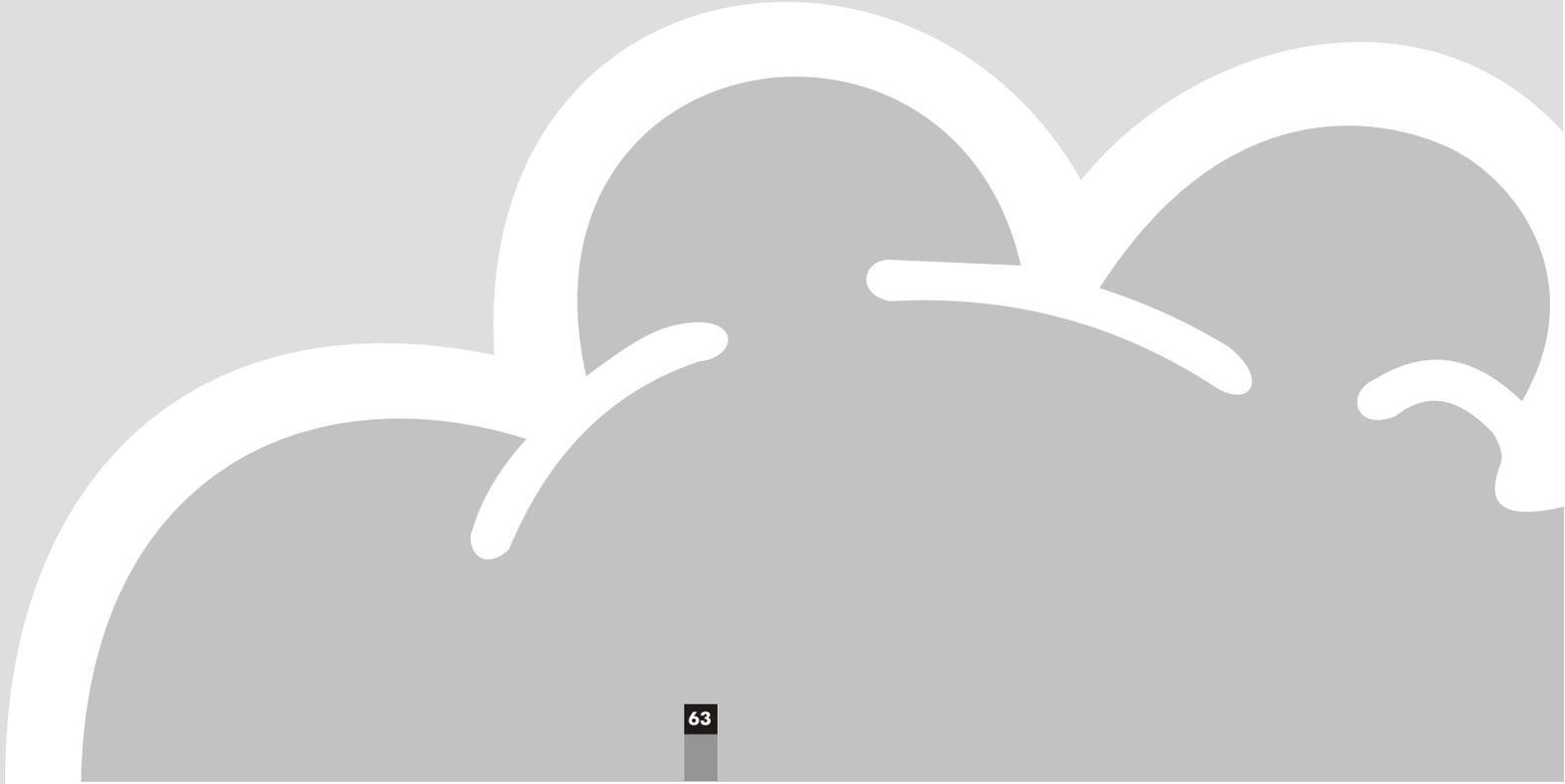
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7. Would you recommend this training to others or attend future programmes?

Yes	<input type="checkbox"/>
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No	<input type="checkbox"/>
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Thank you





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