MAKING GENDER-RESPONSIVE BUDGETING WORK FOR WOMEN SMALL-SCALE FARMERS: LESSONS FROM ETHIOPIA, GHANA, AND TANZANIA
GENDER-RESPONSIVE BUDGETING (GRB), also known as gender budgeting and gender-sensitive budgeting, is the practice of ensuring that budgets respond to the needs of all people. Although GRB requires looking at the differing experiences of various genders, it can and should include analyzing and responding to how the intersection of gender with other identities, such as ethnicity and age, determines citizens’ needs. GRB involves using public financial management practices to correct for inequalities between and among various populations, with a particular focus on using public services, infrastructure, and social protection to achieve gender equality.

In many cases, GRB is focused on ensuring that fiscal policy is shaped for and by women, recognizing they are often disadvantaged by norms as well as formal structures. With regard to the agriculture sector specifically, GRB can help address inequalities among farmers, and between farmers and other citizens, by allocating funds that address all farmers’ needs.

GRB is about inclusive budget outcomes as much as it is about inclusive budget processes. In fact, effective GRB outcomes depend on the ability of women, men, and gender-diverse groups to meaningfully engage in the government budgeting process. It is about redistributing power equally among women, men, and gender-diverse citizens by having them determine how government funds are spent. Because budgeting itself is a political process, GRB requires true systemic change and the dismantling of the status quo that traditionally favors men and the wealthy. In practice, GRB means that each phase of the budget cycle—from income projections to monitoring of outcomes—includes intentional efforts to ensure gender responsiveness. Additionally, at each stage there is a role to play for the government, civil society, and nongovernmental organizations (NGOs).
Making GRB Work for Women Small-Scale Farmers: Lessons from Ethiopia, Ghana, and Tanzania

In the late summer of 2020, Oxfam published three research papers that looked at GRB and its existing and potential impacts on small-scale agriculture in Ethiopia, Ghana, and Tanzania. This research was commissioned as part of Oxfam’s Together Against Poverty (TAP) program, which is focused on improving the quantity and quality of public spending on agriculture to better support small-scale farmers. While the methodologies and the specific research questions varied, all three papers looked at the challenges of implementing GRB, what mechanisms were in place to ensure that GRB occurred, how GRB impacts the agriculture sector, and what more it could do. The methodologies used for the Ghana and Tanzania papers included literature reviews; participatory workshops on a theory of change, study planning, and learnings; key informant interviews with mostly women small-scale farmers, government officials, and NGO staff; and focus group discussions with mostly women small-scale farmers. The Ethiopia research relied solely on a desk review of government budget, policy, and planning documents and relevant research reports.

This paper reviews and synthesizes these three research papers with the aim of drawing out common themes and lessons learned on what it takes to ensure well-functioning GRB and how it can benefit women small-scale farmers. While Ethiopia, Ghana, and Tanzania are not countries that systematically and efficiently practice GRB, the in-depth look at the challenges and successes of GRB in each of these countries provides some helpful insights. After a brief background section summarizing the history of GRB in each country, this paper outlines the lessons learned in five categories:

1. Setting up government practices, systems, and structures for gender-responsive budgeting
2. Designing a more gender-responsive budgeting process
3. Engaging citizens in the budgeting process
4. Envisioning gender-responsive budgeting outcomes
5. Identifying best practices in GRB advocacy by NGOs

This paper concludes by suggesting ways governments and NGOs can use the lessons presented in this paper to achieve GRB in their contexts.
**BACKGROUND: SHORT HISTORY OF GRB IN EACH COUNTRY**

**ETHIOPIA**

GRB was initiated in Ethiopia in 2008, when the Ministry of Finance, in collaboration with the United Nations Children’s Fund (UNICEF) and the British Council, issued guidelines on mainstreaming gender into the budget. Two years later the Parliament Budget Standing Committee expressed its commitment to supporting GRB. In 2012 the GRB guidelines were revised with support from the Joint Partnership on Gender Equality and Women’s Empowerment (JPGEWE), and these guidelines are still used in the annual budgeting process, alongside a program budget manual issued by the Ministry of Finance. In 2016 the government’s Financial Administration Proclamation was revised to mandate that gender be considered in all budgeting, indicating continued commitment to GRB by the Ethiopian government.

**TANZANIA**

Tanzania was one of the first countries in Africa to begin GRB implementation in 1997, when local civil society organizations (CSOs) and women’s rights organizations (WRos)—mainly the Feminism Activist Coalition (FemAct) and the Tanzania Gender Networking Programme (TGNP)—urged the government to do so. Like Ghana, the government of Tanzania began by implementing GRB in select ministries: the Ministry of Water, the Ministry of Agriculture and Food Security, the Ministry of Health, the Ministry of Education and Culture, the Ministry of Regional Administration and Local Governments, and the Ministry of Community Development, Gender, and Children’s Development. The Ministry of Finance and Planning (MoFP) served as the focal point, and this initiative led to the integration of gender concerns into the Medium-Term Plan and Expenditure Framework of 2000/01–2002/03. Additionally, a gender budgeting team within MoFP was created, and MoFP began providing budget guidelines that were gender-responsive. Since 2010/11 the government of Tanzania has created a Citizen’s Budget in collaboration with CSOs, which uses laypeople’s terms to help citizens better understand the budget.

**GHANA**

GRB implementation in Ghana also began in 2008, when the Ministry of Finance and Economic Planning (MoFEP) and the Ministry of Women and Children’s Affairs rolled out a GRB process within the Ministries of Food and Agriculture, Health, and Education. Additionally, a steering group with members from various ministries was formed, and certain staff from these ministries were trained on GRB implementation. The 2008–2016 budget guidelines from Ghana’s Ministry of Finance mandated that all ministries begin collecting sex-disaggregated data to prepare for future GRB implementation. The guidelines included a list of five GRB steps, starting with an analysis of the situations of women, men, boys, and girls and ending with an assessment of budgeting outcomes to determine whether gender-equality commitments were met. GRB has also been incorporated into Ghana’s National Gender Policy (2015), including a commitment to carry out GRB across all sectors.

Despite promising initial commitments to and investments in GRB in Ethiopia, Ghana, and Tanzania, all three countries have a long way to go in adopting and practicing GRB fully and consistently. Additionally, gender inequality—including within agriculture—is still a large issue in all three countries. The following section outlines why GRB efforts in each country have faced challenges and how these challenges can be addressed.
Farmer Emma Ankrah, 60, on her maize farm in Ashaiman, Ghana. Jane Hahn for Oxfam America
FINDINGS AND LESSONS LEARNED

SETTING UP GOVERNMENT PRACTICES, SYSTEMS, AND STRUCTURES FOR GENDER-RESPONSIVE BUDGETING

Research in Ethiopia, Ghana, and Tanzania has shown that there are government practices, systems, and structures, beyond the GRB process itself that need to be in place to institutionalize and facilitate GRB. The lessons below speak to the foundations needed within the government to help ensure that GRB occurs.

1. Adequate evidence and data are required on the different experiences, challenges, and needs of various genders.

At a minimum, gender analyses and research that include the collection of gender-disaggregated data are critical to developing gender-responsive policies and budgets. A scarcity of gender-disaggregated data and information in all three countries was outlined as one barrier to GRB. Furthermore, lack of credible data and standard data collection systems was seen as an overall challenge that inhibits consistent and aligned planning between the federal government and subnational government bodies. In Ethiopia, a lack of reliable sex-disaggregated data was identified as a barrier to understanding the extent of gender inequality within the country. In Tanzania, insufficient data prevent local-level officials from understanding the true situations of small-scale farmers, particularly women farmers, which leads to budgets that do not address all farmers’ needs.

DEFINITIONS OF KEY TERMS

1. **Gender-aware beneficiary assessment**: an analysis of how current programs meet the different needs of various genders

2. **Gender-aware public expenditure analysis**: an analysis of how various genders benefit from different types of public spending and the distribution of resources among different genders

3. **Gender-aware revenue incidence analysis**: an analysis that identifies how various genders are impacted by different revenue generation mechanisms (e.g., taxes, user fees)

4. **Gender-disaggregated analysis of the impact of budget on time use**: an analysis that looks at how government resource allocations affect the amount of time various genders spend on different activities

5. **Gender-aware budget statement**: a review of the budget using a gender lens and a summary of the budget’s implications for various genders

More specifically, governments should adopt a variety of data and information collection practices to help illuminate the extent and effects of gender inequality and in turn allow for policies and budgets that can adequately address these inequalities. These practices include gender-aware beneficiary assessments, public expenditure analyses, revenue incidence analyses, and analyses of the impact of the budget on time use, particularly because women are much more likely to spend time on unpaid care work. These tools can be brought directly into the budgeting process to ensure gender responsiveness, but they should also be regularly used as part of government policymaking and programming.

2. Gender and gender-mainstreamed policies should serve as a GRB roadmap, but a legal mandate for GRB is critical.

When policies acknowledge that experiences and needs are determined by gender—among other identities—and that any government actions need to account for differing experiences, this opens the door to creating budgets that respond to these different experiences and needs. In other words, GRB is how gender equality policies and laws are realized. However, gender-mainstreamed policies are often only a potential roadmap for GRB and, as in Ethiopia, Ghana, and Tanzania, they do not ensure that GRB will happen. An explicit legal mandate for GRB, as in Rwanda and Timor-Leste, can help institutionalize the practice in a way that policies and other commitments have failed to do. In Rwanda, a country seen as successfully practicing GRB, the broader budget law passed in 2013 includes specific articles that require gender budget statements and the submission of plans to achieve gender goals as part of the budgeting process.

Commitments, plans, policies, and laws that codify countries’ commitments to gender equality are important for GRB implementation because they outline the gender equality goals the budget should respond to. Ethiopia, Ghana, and Tanzania have explicit language in their constitutions that uphold the rights of women as well as national-level policies on gender equality and/or women’s rights. Additionally, each country has signed on to various international commitments (e.g., the Convention on the Elimination of All Forms of Discrimination Against Women [CEDAW]) and regional commitments (e.g., the Protocol to the African Charter on Human and Peoples’ Rights on the Rights of Women in Africa) on gender equality. Furthermore, each of these three countries has development plans and agricultural policies that at a minimum acknowledge gender and at a maximum are fully gender mainstreamed. In Ethiopia, for example, the Sustainable Development and Poverty Reduction Program (SDPRP) includes specific policy actions to achieve gender equality. Ghana’s Ministry of Food and Agriculture (MoFA) recognizes the importance of gender mainstreaming in its National Agriculture Investment Plan (NAIP). Tanzania’s National Strategy for Growth and Reduction of Poverty (NSGRP) specifically mentions the importance of mainstreaming gender in all policies as well as budgets.

3. Government bodies with the capacity to prioritize and champion gender issues and GRB implementation need funding and authority.

The government needs to be structured in a way that makes gender a priority and allows for GRB to occur. Ethiopia, Ghana, and Tanzania have government structures in place to help facilitate GRB, but GRB efforts in these three countries have been unsuccessful at least in part because the government bodies in charge of gender are often underfunded and have little authority. Ethiopia has the Ministry of Women, Children and Youth (MoWCY); in addition, each ministry has a Women’s Affairs Department (WAD), and each region has a Bureau of Women, Children and Youth Affairs (BoWCYA), Zonal and Woreda Women’s Coordination Desks, and Departments of Women’s Affairs. In Ghana, MoFA has a Women in Agriculture Department (WIAD), and there are gender desk officers in regional and district offices. Tanzania is the only one of the three countries that has a government body specifically focused on GRB—a gender budgeting team was created within the MoFP and is responsible for reviewing all government budgets. If these various structures are given adequate budgets and are able to exercise authority within the government, their existence could be key in prioritizing gender and implementing GRB.

Prioritizing gender equality, and doing so through GRB, is political.
4. Capacity on gender and GRB within the government is crucial.

All three research reports identify a lack of understanding of gender and lack of capacity on GRB as major barriers not just to GRB implementation, but also to gender analyses and gender mainstreaming. A basic lack of understanding of the term “gender” is still commonplace and is a key challenge. Among political leaders in Tanzania (village chairpersons, councilors, and members of Parliament), “gender” was used interchangeably with “sex,” and in Ghana, government officials seemed to equate “gender” with “women.” Consequently, the concept of a gender-responsive budget is often poorly understood. In both Ghana and Tanzania, it was most often described as a women-specific budget or as a budget that was created for a women-specific project. Rather, GRB is the practice of looking across the entire budget and designing it in a way that responds to the needs and experiences of all genders, meaning that GRB will benefit all of society, not just women. Finally, all three papers mentioned a lack of technical expertise on gender and GRB and a consequent need for more widespread training on GRB. In Ethiopia, in addition to “low levels of awareness on gender issues [and] limited technical skills in mainstreaming gender issues and gender responsive budgeting,” it was noted that GRB was not part of the curriculum of Agriculture Technical and Vocation Education (ATVET). In Ghana, high rates of government staff turnover and inconsistent training are responsible for low levels of technical expertise on GRB. As will be discussed later in this document, NGOs can play a key role in building this capacity, although governments also need to invest in developing and sustaining capacity on gender and GRB.

5. There must be a commitment to and political will for gender equality and GRB at all levels of government.

Prioritizing gender equality, and doing so through GRB, is political. It requires a significant disruption to the status quo that benefits those who sit in positions of power. This systemic change requires political will that translates commitments into action. Thus, until political will is achieved, adequate data collection, policies, structures, and capacity building to institutionalize and facilitate GRB will not happen in a meaningful way, or at all. This is evident in Ethiopia, Ghana, and Tanzania, where some levels of political will have led to the initiation of GRB, but lack of full political will has hindered its complete implementation. Although Ethiopia has made major strides in prioritizing gender within government policies and structures, the implementation of gender policies has been limited. In Ghana, the 2015 National Gender Policy explicitly identified low political will as a reason for the slow implementation of GRB. Additionally, NGO staff in Ghana acknowledged that the government gives lip service to gender but has not meaningfully integrated it into any policies. In Tanzania, gender desks have a limited mandate and have no power to challenge or influence the budget process. Additionally, because GRB was initiated and first led by the NGO and CSO community, lack of government ownership of the process was seen as a reason why GRB was not sustained in Tanzania.

SEX VERSUS GENDER

Sex is determined by a person’s biology, while gender is a social construct. Gender determines what characteristics and roles are expected of people. For example, a person’s physical appearance, their role within the household, and their access to public spaces and resources are often determined by their gender.


6. Progressive resource mobilization by the government is a key part of GRB.

All three research papers identified a lack of government revenue as a barrier to GRB. Thus, robust resource mobilization efforts by the government at both the national and subnational levels are needed to create gender-responsive budgets, and resource generation efforts need to be gender sensitive and not harmful to the most economically insecure and excluded groups. Out of the three countries, Ethiopia is the only one that has met its Comprehensive Africa Agriculture Development Program (CAADP) commitment to spend at least 10 percent of its budget on agriculture, although researchers note that there is a lack of specific resources allocated to achieving commitments on gender equality and women’s rights. Additionally, unreliable expenditure information and delayed funding transfers to regions affect the ability of subnational governments to carry out planned activities. In Ghana, low levels of revenue in the districts mean that district officials have to prioritize which projects can be implemented; as a result, projects that are more gender-responsive or more likely to meet women’s needs are often overlooked in favor of other types of projects. In Tanzania, scarce resources mean that councils often fall short of allocating 10 percent of their own revenues to women, youth, and people with disabilities, even though it is legally mandated. Small-scale farmers in Tanzania reported that the needs of large-scale farmers, typically men, are often prioritized over the needs of women small-scale farmers in the budgeting process because men’s harvests contribute to local and national revenues. In both Ghana and Tanzania, lack of resources also restricted the ability of government officials and workers (e.g., agriculture extension workers) to conduct research and meet with community members, including in the annual planning and budgeting process.
Designing a More Gender-Responsive Budgeting Process

The budgeting process in all three countries is generally similar, and the planning and budgeting cycles are closely linked. First, the ministry of finance issues budget ceilings and budgeting guidelines, which are meant to help government bodies at various levels develop a budget in line with national priorities. The process in each country is also decentralized: local governments create their own plans and budgets—though they must align with national priorities and are often dependent on funding from the central government—and budgets are then consolidated at the national level. A review of the budget process in each country revealed key lessons on how the budgeting and planning process can lead to more gender-responsive budget outcomes.

1. The ministry of finance must lead on GRB and be accountable for it, including by integrating clear instructions on GRB into the annual budget guidelines.

As the government institution responsible for the overall budgeting process, a country’s ministry of finance needs to own and lead on GRB. This leadership should begin with a mandate and clear instructions on GRB in the annual budget guidelines, the document government bodies use to prepare their budgets, rather than separate guidance on GRB. In

Tanzania, the MoFP released budget guidelines for 2020/21 stating, “Accounting Officers are urged to allocate resources for the implementation of cross-cutting interventions including gender, environment, nutrition, climate change adaptation and mitigation, HIV/AIDS, people with disabilities, elderly, child protection, anti-corruption measures, good governance and the rule of law.” Additionally, the guidelines recommend that localities dedicate 10 percent of their own revenues to women, youth, and people with disabilities (4 percent for women, 4 percent for youth, and 2 percent for people with disabilities). However, this level of funding is insufficient, and instructions to set aside budgets for women do not constitute adequate guidelines for GRB.

In Ethiopia, the budget call does not include gender; rather, the Ministry of Finance issues separate GRB guidelines. These guidelines, however, are not given proper attention during the budgeting process, do not provide concrete guidance on GRB, and are tailored for program budgeting systems, which are used only by the federal government. Furthermore, the guidelines have never been evaluated, and it is not clear whether the various government bodies have been complying with their measures. In Ghana, the Ministry of Finance includes a section on GRB in the “Budget Operations Manual,” including a definition of GRB, an explanation of why it is important, and steps to undertake it. However, the annual budget guidelines do not mention GRB at all.
2. Accountability mechanisms are needed to ensure that gender is mainstreamed at all stages of the budgeting process.

A decentralized budgeting process means that multiple bodies at various levels are responsible for creating budgets, and GRB hinges on the capacity and willingness of each of these bodies to mainstream gender within that process. It is thus crucial that accountability mechanisms be in place to ensure that GRB is implemented consistently. These could include the required use of gender-aware budget statements by all government bodies to show how their planned budgets are gender responsive, the use of GRB certificates of compliance—as in Uganda—to formally show that all government bodies are implementing GRB, and dedicated space in budget hearings to discuss the gender impacts of the budget. In Ghana, there was evidence of efforts to ensure that submitted budgets were gender responsive, and examples were provided to show that budgets had been rejected because they were not gender responsive. Overall, however, there seemed to be limited accountability mechanisms in place to ensure that GRB occurred systematically and consistently and that the process was truly inclusive and participatory. In Ethiopia, lack of coherence between the federal and regional governments was highlighted as a major challenge that hampers not only the ability to implement GRB, but also the possibility for joint planning, information exchanges, monitoring, and reporting. Furthermore, Ethiopia’s budget approval processes and budget hearings do not incorporate gender, and there is no process in place to consistently monitor whether gender is considered at every step of the process.

3. Local-level budgeting allows plans and budgets to come from the bottom up, helping budgets better respond to community needs.

In each of the three countries, it was found that local-level planning and budgeting may provide the greatest opportunity for gender responsiveness by allowing for context-specific budgeting that responds to communities’ needs and provides greater opportunities for women to engage in the budgeting process. In Ethiopia, budget decentralization has been credited with helping ensure consultation with citizens. At the community level, community-based organizations (CBOs) represent community members’ interests when plans and budgets are being developed. Additionally, local officials are seen as being more aware of their communities’ needs, which are meant to guide them as they help create the budget. In Ghana, the community members interviewed identified multiple ways of participating, including town hall meetings, community durbars, and engagement with elected assemblypersons and district agriculture departments. In one district in Ghana, a broad team of district officials facilitates the community members’ development of community action plans that then feed into the district’s annual action plan. Women in this district felt more engaged in this process than did those in another district where the district planning department assesses the needs of community members through meetings with community members. In Tanzania, women and youth sit on the local budget committees and are expected to represent the needs of other women and youth in their communities; at least 30 percent of village council members are required to be women. Additionally, engagement with agricultural extension officers is seen as a good way for these officers to input the needs of farmers they work with into the planning and budget process. Despite these opportunities, however, power imbalances and patriarchal norms persist at local levels and can prevent meaningful participation by women (as discussed in the following section on citizen participation).

4. A transparent budget process is needed, along with a readable budget structure that clearly indicates how planned spending is gender responsive.

Transparency in the budgeting process and systems is necessary because it allows for greater citizen participation and permits NGOs, CSOs, and WROs to determine how to make the budget and the budget process more gender responsive. How a budget is structured can influence how easy it is to decipher, what is in the budget, and how gender responsive it is. In Ethiopia, lack of transparency in the public financial management system makes it difficult to determine how funds are being spent and in turn difficult to know whether and how the budget is meeting the needs of various populations. Whereas the Ethiopian federal government uses a program budgeting approach, which emphasizes thematic elements in the budget, regional governments use line-item budgeting that breaks down individual costs. Transparency in the budgeting process and systems is necessary because it allows for greater citizen participation and permits NGOs, CSOs, and WROs to determine how to make the budget and the budget process more gender responsive. How a budget is structured can influence how easy it is to decipher, what is in the budget, and how gender responsive it is. In Ethiopia, lack of transparency in the public financial management system makes it difficult to determine how funds are being spent and in turn difficult to know whether and how the budget is meeting the needs of various populations. Whereas the Ethiopian federal government uses a program budgeting approach, which emphasizes thematic elements in the budget, regional governments use line-item budgeting that breaks down individual costs. The program budgeting approach lends itself better to tracking gender responsiveness by making it possible to analyze whether the programs being budgeted are gender responsive; line-item budgeting does not allow budget analyzers to see which line items correspond to which projects and thus what spending is going toward gender-responsive projects. In Ghana, NGO staff expressed frustration about being unable to look at the budget and understand which investments are being made and in what areas of the country. They described the budget as difficult to understand and reported that it sometimes does not match what is outlined in government planning documents. Tanzania has created a Citizens’ Budget—a summarized version of the budget, usually with easy-to-understand language and visual elements, designed to help the general public understand what the budget is composed of—which can better allow citizens to hold their governments accountable.
ENGAGING CITIZENS IN THE BUDGETING PROCESS

GRB is just as much about ensuring that all citizens can have input into the budget process as it is about creating budgets that are responsive to the needs of people of different genders. In fact, a budget cannot be truly gender responsive if it does not respond to the voices of all its citizens. Additionally, the Tanzania research found other benefits of citizens’ participation in the budget process, including empowerment of women and men small-scale farmers, increased mobilization of community members including through the formation of farmers’ and development groups, and increased awareness and education on the budget process, citizens’ rights, relevant agricultural policies, gender issues, and other development issues. In Ghana, in addition to subnational-level engagements, the Ministry of Finance makes an announcement in local newspapers and on radio and television inviting individuals and organizations to submit their input on the budget. In Ethiopia, the House of Representatives sends out an invitation for citizens to provide their input on the budget before it is approved.

BARRIERS AND CHALLENGES TO CITIZEN ENGAGEMENT IN THE BUDGET PROCESS

In all three countries, even when participatory mechanisms were set up, women were found to face barriers to full participation in the planning and budgeting processes. First, many community members were largely unfamiliar with the budgeting process. In Tanzania, interviewees expressed the greatest lack of knowledge about the federal budgeting process, whereas some interviewees could speak about village plans and budgets. Second, gender and culture norms play a big role in preventing women from engaging in budgeting opportunities that are available. In Ethiopia, women and youth are often not invited to planning and budgeting meetings. In Ghana and Tanzania, culture and gender norms discourage women from speaking up in meetings when they do attend. Gender norms can also lead to lack of confidence and capacity to engage among women farmers. Third, lack of communication about planning and budgeting-related meetings or other ways to provide budget input prevent women from engaging in the budgeting process. In Ethiopia, women and youth often lack information about the processes because of high levels of illiteracy, limited exposure to public spaces, and the expectation that information will be conveyed by male relatives, although this does not always happen. These barriers speak to both gender norms and poorly tailored communication mechanisms.

A budget cannot be truly gender responsive if it does not respond to the voices of all its citizens.

Other barriers specific to Ghana were lack of trust in the input-gathering process, often because women farmers had experienced a lack of action after sharing inputs and concerns, and women’s limited availability to attend meetings due to care and domestic work and market responsibilities. In Tanzania, small-scale farmers must compete with large-scale farmers, whose needs are more in line with the government’s priorities and who thus get more attention in the planning and budgeting processes.

Recommendations to address barriers to women’s participation in the budgeting process

In light of these challenges, a number of steps are recommended to help facilitate women’s participation:

1. Provide widespread education on the planning and budgeting process, including on opportunities for engagement in the process, and communicate the information in a way that is accessible to everyone.
2. In the short term, take account of gender norms that prohibit women from engaging in decision-making spaces and that govern the responsibilities around domestic and care work; in the long term, make efforts to tackle these norms.
3. Set up alternative methods to gather women’s input and additional spaces where women can interact directly with government officials, such as one-on-one interactions or women-only input-gathering spaces.
4. Create and strengthen women’s groups so they can represent the needs of women in participatory spaces.
5. Create an efficient monitoring and evaluation system that looks specifically at whose voices are included in planning and budgeting processes.
6. Facilitate more robust participation by citizens at all levels of the budgeting process, including at the federal level, and ensure better access to federal-level government officials by citizens.
ENVISIONING GENDER-RESPONSIVE BUDGETING OUTCOMES

The three research pieces looked at government spending and its impact on women small-scale farmers in different ways, but all three operated with a working assumption that specific types of spending benefit small-scale farmers—and within that, women small-scale farmers. In Ghana and Tanzania, women small-scale farmers were asked specifically about the needs and challenges they faced, while other stakeholders (e.g., NGO staff, government officials) were asked what types of spending they believed were most beneficial to women small-scale farmers. In Ethiopia, a direct analysis of the budget itself was conducted to analyze government agricultural spending. Owing to the differences among the research projects, some of the findings presented below are country specific; however, the lessons learned from these findings are likely relevant to multiple contexts.

1. Capital spending is overall more likely to directly benefit small-scale farmers, but there are types of recurrent spending that can support women small-scale farmers.

The Ethiopia research paper compared the capital budget with the recurrent budget, discussed the impacts of these two types of spending on women farmers, and concluded that capital spending is more beneficial to women small-scale farmers than recurrent spending. The recurrent budget is used to fund regular costs, like government employee wages, and communities often do not benefit directly from these funds. The capital budget directly funds projects and services for communities; thus more funds should go to the capital budget so that more farmers benefit directly from government spending. This type of spending, though, needs to be coupled with continued awareness raising and capacity building on gender mainstreaming. Researchers found that Ethiopia’s recurrent budget was not gender responsive because it was not designed in response to a gender situational analysis or backed by gender-disaggregated data. Some spending categories within the recurrent budget, however, are more beneficial to small-scale farmers, including spending on the crop production program, which includes agricultural extension, agricultural research, and development of cooperatives. Additionally, training for government staff on gender and GRB would be a recurrent cost that would ideally lead to more gender responsiveness for all programming and budgeting.

2. “Pro-poor” spending does not necessarily mean gender-responsive spending, but using this spending to achieve gender equality objectives can make it so.

In Ethiopia, researchers drew conclusions about the types of agriculture spending that are most gender responsive by doing a document review of government programs. They found that, at the surface level, the Ethiopian government’s spending overall and within the agriculture sector is quite “pro-poor”: it is focused on areas such as education, health, and water and has the potential to particularly benefit women. However, the fact that gender equality has not been mainstreamed within the fiscal strategy or budgeting strategy creates doubt about whether existing budgets benefit women farmers: “Policies should have to explain how resources are allocated and assess whether the policy has contributed to changing the existing gender inequalities between men and women.” Furthermore, much of the agricultural spending—including on agricultural inputs, irrigation, and agricultural research—does not seem to respond to the particular needs, interests, and priorities of women and men small-scale farmers. The Ethiopia research paper also looked at five flagship agricultural projects that had significant budgets and reached a large number of constituents. Each project included its own gender-mainstreaming guidelines, and beneficiaries were disaggregated by sex, but this is not enough; rather, projects should begin by assessing gender inequality gaps using gender-disaggregated data and then identify the root causes of this gap, including how social, cultural, and religious norms affect women and men differently. This assessment should then lead to specific activities that respond to gender-equality objectives, with adequate budgets for the implementation, monitoring, and evaluation phases of these activities.

3. Prioritizing agricultural inputs and productive assets within the agriculture budget makes it more responsive to women farmers’ needs.

In both Ghana and Tanzania, the need for a budget that prioritizes agricultural inputs and productive assets was evident from the interviews and focus group discussions conducted with women small-scale farmers. These inputs and assets include fertilizer, machinery and technology, agrochemicals, land, labor, and improved seeds. Other needs mentioned by women small-scale farmers in one or both countries were more and better information, market access, transportation, training, and storage facilities. Better information includes communication on the weather and on market prices for crops, as well as the use of extension agents to share this information with women small-scale farmers, who have less access to the media and other communication technologies. Additionally, lack of financial support was highlighted in both countries: in Ghana, most of the interviewees mentioned poverty and the high cost of certain products and services, while in Tanzania, it was recommended that women small-scale farmers be given greater access to grants, rather than loans, owing to their often dire financial situations.
GRB ACTIONS AT DIFFERENT STAGES OF THE BUDGET CYCLE

FIRST INNER CIRCLE
Budget cycle

SECOND CENTRE CIRCLE
Government Action cycle

THIRD OUTER CIRCLE
Civil Society Action cycle

GIA:
Gender Impact Analysis

Throughout the cycle
Civil society should:
• Demonstrate need for GRB through research
• Lobby Government to implement GRB
• Build capacity of women and smaller civil society organisations to engage with budget, carry out gender analysis of government and hold government to account
• Build the capacity of parliamentarians on GRB
• Build alliances in support of GRB
• Budget enacted by departments

Throughout the cycle
International NGOs should:
• Share international best practice on GRB
• Work at regional/international level for GRB approach to be adopted by key regional and international bodies
• Build capacity of domestic civil society to engage in GRB projects
• Build capacity of Ministers, officials and parliamentarians to understand and deliver GRB policies
• Provide technical assistance in the collection of gender disaggregated statistics
• Provide financial support for GRB projects

Throughout the cycle
Government should:
• Ensure those responsible for budget have capacity to implement GRB
• Collect and publish gender disaggregated statistics
• Collect and publish data on unpaid work
• Build institutional mechanisms and ensure resources are available to support civil society to engage in dialogue with government

4. Budgets need to account for the accessibility of agriculture products and services.

A focus on men farmers would also likely have raised the need for agricultural inputs and productive assets, but the fact that men farmers typically grow different crops; have larger plots; have greater access to information, resources, labor, and transportation; and hold different roles within their households and communities than women do means that gender-responsive budgets need to account for more than just the availability of these inputs and assets. A gender-responsive agriculture budget must include funding to ensure that inputs and assets are accessible to women farmers and tailored to their needs as much as to men’s. Simply providing subsidized fertilizer, for example, is not enough; it was recommended that fertilizer be packaged in smaller amounts to be more affordable and fit the needs of women small-scale farmers. More women extension officers could mean better access to extension services by women small-scale farmers. Finally, subsidized agricultural inputs may be available for women small-scale farmers, but lack of communication about this availability often means that women farmers miss out on accessing them. Thus, in response to these examples, a gender-responsive budget would include funds to develop fertilizer packaging in different sizes; to recruit, train, and accommodate the needs of women extension officers; and to communicate in a variety of ways on what government support is available to women small-scale farmers, particularly in remote areas.

5. Non-agricultural spending can also be responsive to women small-scale farmers’ needs.

In Ghana, women farmers also identified needs and challenges outside of farming, suggesting that governments and NGOs should look beyond agriculture and consider all sectors when determining how the government budget can be most responsive to the needs of women small-scale farmers. In other words, women farmers have responsibilities and needs outside of farming, and all sectors should be looked at when creating a budget that is most responsive to their needs. Specifically, interviewees mentioned health-related needs, such as access to health facilities, and child-related needs, such as schools and daycare facilities and affordable school fees, among other things. Additionally, the need for access to drinking water was often mentioned in Ghana.

IDENTIFYING BEST PRACTICES IN GRB ADVOCACY BY NGOS

Although GRB is primarily the responsibility of the government, NGOs, CSOs, and particularly WROs can and should play a role in supporting the government’s implementation of GRB and in holding the government accountable. The Ghana and Tanzania reports looked at how NGOs can be most useful without allowing the government to abdicate its responsibility for carrying out GRB, and these lessons are also relevant for CSOs and WROs more broadly.

1. Direct engagement and partnerships with government officials can strengthen GRB efforts, but open civil society space is necessary.

In contexts that allow for it, direct engagement and collaboration with government officials on GRB was seen as helpful, in large part because NGOs can fill gaps and complement the government’s work on GRB. Besides providing input in government budget hearings, NGOs can hold bilateral meetings with government officials, host events or roundtable discussions with government officials present, or engage in other forms of communication and collaboration on what actions are needed to more fully implement GRB (e.g., capacity building, improved participation) and how policies and budgets can be improved to better meet the needs of citizens. In Tanzania, NGOs have collaborated with the government to implement joint projects focused on women small-scale farmers, and this has been seen as one way for NGOs to support and supplement the government’s efforts on gender. Additionally, NGOs may be able to join forces with particular champions of GRB—such as the ministries responsible for gender equality—to systematically implement GRB. Government collaboration with WROs is particularly important because WROs often directly represent women in communities, and their efforts have proven successful in achieving gender equality. The initial success of GRB efforts in Tanzania was due in large part to WRO leadership of those efforts, alongside the Tanzanian government. Partnerships require that NGOs be proactive in reaching out to the government and that the government be willing to learn and receive support from NGOs, even when NGOs are critical of government practices.

2. NGOs have an important role to play in building capacity and educating on gender and GRB.

NGOs can provide capacity-building support on GRB itself or on other related skills and topics. For government officials, this support can include training on how to better communicate with and gather input from community members, as well as specific technical capacity building on GRB and participatory budgeting. In Tanzania, NGOs have held gender and GRB awareness-raising sessions and training. NGOs can also provide training for women small-scale farmers on topics like public speaking and how to share concerns with assembly
members and government officials. Broad efforts to educate the public and policymakers on the budgeting process have been seen as a particularly necessary way to raise awareness on GRB, gain buy-in, and mobilize broad support for it. The use of innovative communication and messaging tools to spread information about GRB to all citizens, including illiterate women farmers, is important. In Ghana, the Ghana Trades and Livelihood Coalition (GTLC) has held trainings on GRB for members of the media to help build their capacity to adequately report on it.

3. Creating spaces for farmers to share their concerns is an important way for NGOs to contribute to the GRB process.

NGOs can create spaces where various stakeholders—including women small-scale farmers, government officials, and other stakeholders in the agriculture value chain—can speak to and hear from each other. Oftentimes, NGOs can serve as neutral conveners and help facilitate engagement to ensure that useful information is shared and that women are able to speak. This ability is particularly important because the government sometimes does not have the resources to host enough community town halls. NGOs in Ghana such as the GTLC and the Peasant Farmers Association of Ghana (PFAG) use a variety of forums to bring these various stakeholders together, and it was noted that the government often relies on these NGO-initiated convenings to connect with and hear from community members. Additionally, NGOs can explore ways outside of town halls or meetings to help women farmers share their concerns, including through the media.

4. Research, analysis, tracking, and monitoring are ways in which NGOs can inform, assess, and keep track of the budget and commitments.

Research can include gender needs assessments and other types of evidence generation that can help build budgets in a way that is most beneficial for everyone. In Ghana, the GTLC collects disaggregated data to assess the impacts of government policy on women, men, youth, and people with disabilities, while another NGO, SEND Ghana, uses community scorecards to help community members rate the services they have received from the government. Furthermore, budget analysis is an important way to identify who is benefiting from various budget allocations. This research and analysis can lead to specific asks around the budget process and budget outcomes by NGOs as part of their GRB advocacy. NGOs also have a critical role to play in holding governments accountable by tracking spending to see whether they have fulfilled their gender-responsive budget commitments and assessing the impact of that spending on various populations.
The GRB research conducted in Ethiopia, Ghana, and Tanzania provides important lessons on how to strengthen GRB implementation and on how GRB can benefit the lives of women small-scale farmers. These lessons give helpful guidance for governments that want to practice GRB and can be used as specific asks that NGOs, CSOs, and WROs can include in their policy advocacy. Additionally, this paper ends with recommendations on how NGOs can support governments’ implementation of GRB and hold them accountable.

GRB is a worthwhile practice that prioritizes spending with the most far-reaching impacts for all of society, but it requires intention and significant effort at every step of the budgeting process, starting with revenue generation and ending with evaluation of the budget’s impacts. Additionally, it goes beyond budgeting itself: governments need to put practices, systems, and structures into place that institutionalize, facilitate, and serve as strong foundations for GRB. Governments should invest in strengthening or implementing these various practices, systems, and structures, and NGOs should push their governments to do so. Focusing on how the budget is created, including how women can engage in that process, is also crucial. Governments must create a transparent budget process that is truly participatory and mainstreams gender throughout; NGOs should advocate for this while providing support where they can. Finally, a gender-responsive budget process is important because budgets should be designed in response to what women, men, and gender-diverse populations say their needs and challenges are. In this case, a budget that responds to the needs of women small-scale farmers—as communicated directly by women farmers themselves—prioritizes agricultural inputs and productive assets and includes sufficient funds to ensure that these products and services are accessible to women farmers within the agriculture budget, while also addressing the health- and child-related needs of women farmers outside of the agriculture budget.

CONCLUSION
BIBLIOGRAPHY


NOTES


7. This ministry is now called the Ministry of Finance.

8. This ministry is now called the Ministry of Gender, Children, and Social Protection.


12. DAB Development Research and Training, Research on Gender Responsive Budgeting in Agriculture, 41.


15. Ibid., 49.

16. Ibid., 51.


18. There is a plan to roll out the program budgeting system to the regions in Ethiopia.


20. The machinery and technology mentioned include tractors, processing equipment, harvesters, and spraying machines.


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