



**GENDER CONSIDERED BUDGETING
PROCESS TO ADDRESS ECONOMIC INEQUALITY
IN THREE SELECTED MINISTRIES OF ETHIOPIAⁱ**

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Abstract:

Incorporating gender issues in planning and budget processes may reduce gender inequalities. Reducing gender inequalities helps women to build their capacity and participate in all developmental issues that bring them in to decision-making. Regarding this, Ethiopia has demonstrated commitment to address gender inequalities by issuing different policies and strategies. However, the implementation of the policies, laws and regulations in engendering the budget process is inadequate, and gender disparity still persists in the political, social and economic spheres. The objectives of this study were to assess Gender Considered budgeting to address economic in equality in selected federal ministries in Ethiopia. To undertake this research close ended questionnaires and open-ended for interviews were used. Secondary data were also reviewed on various Government documents on gender as well as case studies on gender budgeting in some selected countries. Based on the nature of the research questions and the data collected, descriptive statistical techniques were employed. The result of the research showed that gender considered budgeting process has not been well understood, properly interpreted, and fully applied. Furthermore, the level of awareness and attitudinal changes by higher officials and employees was low. Gender issues are not considered in the budget process; allocation of resources was insufficient. The involvement of gender experts in policy design and budget preparation was minimal and achievements of policy objectives were unsatisfactory. Budget process lacks transparency and accountability,

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coordination, and committed for the implementation of the policies, no attention was given for further review the government budget from the perspective of gender issues and absence of gender budgeting sex disaggregated data was also shown in the ministries. Therefore, increased emphasis should be given to incorporate on budgeting process and training such as gender budgeting mainstreaming and women in leadership, reports based on gender disaggregated data and allocate sufficient resources. It was recommended that concerned bodies create conducive environment for transparent, participatory and accountable budget process for the implementation of a gender issues to narrow the gap in economic in equality.

JEL: H61; H61; H72

Keywords: gender budgeting, gender issues, women leadership, women development

1. Introduction

1.1 Background of the Study

One of the most important areas of macroeconomic policy is government budget. As a policy statement, budget brings the public expenditure and public revenue together and reflects the social and economic priorities of any government (Elson, 2002). This requires a coherent linkage between policy, planning and budgeting both at intra and inter sartorial level.

Gender responsive budgeting is perceived as one of the most effective tools to address existing gender inequalities. The idea of gender budgeting emerged out of the growing of understanding that macroeconomic policy can contribute in narrowing or widening gender gaps in areas such as income, health, and education (Mckay, 2004).

Australia has become the first country in the world to adopt gender responsive budget to address the gender inequality in the budget process and begin a process of analyzing 26 government institution's budgets from a gender perspective (Sharp and Broomhill, 1999). Strasbourg (2005), states that gender budgeting in Africa has been initiated by South Africa soon after the 1995 Fourth UN World Conference on Women, in Beijing and developed following a visit to Australia in 1995 by a delegation of gender specialists and human rights commissioners.

The South African government has made significant efforts to ensure its commitments to its constitutional mandate for substantive gender equality. The government has ratified all the important international instruments designed to promote gender equity and passed relevant national legislation and considered gender in the curricula of higher institutions to educate and train the citizen. Similarly, Uganda, Tanzania and Ethiopia are undertaking different budget initiatives (Byanyima, 2003).

Regarding Ethiopia, Tiruwork (2007) justifies that Ethiopian gender budgeting is initiated by the MOFED and mainstreamed in strategic planning management document (PASDP) and (NAP-GE) which shows the political will of the government to address

gender inequality and ensure the participation of women in sector decision making about expenditure allocation towards budget equality and poverty reduction.

The Ministry of Women Affairs (MOWA) (2010) identified that Ethiopia has formulated various policies, laws and regulations to bring sustainable development. It has also demonstrated commitment to address gender inequalities by issuing the Ethiopia Women's Policy and new ongoing initiatives like GTPI and II issued on health, education, water and agriculture sectors. To implement the policies at different stages, workshops and trainings have been delivered for different stakeholders on gender budgeting and mainstreaming.

Even though the above-mentioned initiatives and commitments has been taken by the government, implementation of the policies, laws and regulations in engendering the budget process is inadequate, and gender disparity still persists in the political, social and economic spheres of the country. In this regard, gender mainstreaming in the selected public sectors at all level is still a challenge due to the absence of appropriate tools for gender mainstreaming and budgeting (Ibid, 2010).

This study has identified and analyzed the Gender Considered Budgeting to address economic in equality in Three Selected Ministries of Ethiopia: Ministry of Education, Ministry of Water and Energy, and Ministry of Finance and Economic Development.

1.2 Statement of the Problem

Ethiopia has formulated various policies, laws, regulations, strategies and directives to bring about sustainable development and demonstrated commitment to address gender inequalities. The country has committed itself politically to the promotion of gender sensitivity, sustainable investment in education, health, nutrition and social service program, capacity building, mainstreaming of gender into economic and development policies and also design guidelines and training materials (Ever, 2004).

However, putting these policies and institution alone does not ensure the reduction of gender gaps, these policies and institutions need to be supported with budget which is the most important government policy instrument. Gender responsive budgetary planning and resource allocation requires understanding gender issues. The political will of considering gender as a development goal, building capacities of national planners on gender analysis, mainstreaming gender into macroeconomic policies and budgets to address gender inequality do not match with commitments (Budlende, 2008). Implementation of the policies and regulations in considering gender the budgeting process remains inadequate. As a result, gender disparity still persists in the political, social and economic spheres of the country (MoWA, 2010). Therefore, this study focuses on assessing Gender Considered budgeting to address economic in equality Three Selected Ministries of Ethiopia that is Ministry of Education, Water and Energy, and Finance and Economic Development.

1.3. Research Questions

The research questions raised in line with statement of the problem are stated as follows:

- 1) How are gender policies implemented in the selected ministries?
- 2) Do strategies, programs, and plans consider the issue of gender in the organizations?
- 3) To what extent is the issue of gender considered in budgeting?
- 4) What are the roles of key stakeholders in the process of engendering the budget process?

1.4. Objectives of the Research

1.4.1 General Objective

The general objective of the study is to assess the Gender Considered budgeting to address economic in equality Three Selected Ministries of Ethiopia of Ministry of Education, Ministry of Water and Energy and Ministry of Finance and Economic Development.

1.4.2. Specific Objectives

The specific objective of this study is to:

- investigate the implementation of the gender policies in the selected ministries:
- identify the gender consideration in designing policies, strategies, programs, and plans;
- analyze the resources allocation for gender related issues, and
- identify the roles of key stakeholders in the process of engendering the budget process.

2. Review of Related Literature

2.1. What is a Gender Budgeting?

The most widely used definition of gender budgeting incorporates the need for developing sensitivity in the processes and tools aimed at facilitating an assessment of the gendered impact of government budgets (Debbie et al., 2002).

Gender budgeting is a set of tools used to assess whether public resources have been allocated and spent gender-equitably and to ask governments to fulfill their national and international commitments to gender equality through appropriate policies and budgets and also reflects a government's macro-economic policy priorities (Byanyima, 2003). Hewitt and Mukhopadhyay (2002) argue that gender responsiveness is also a key feature of good governance which promotes participation, accountability and transparency and a prerequisite for essential component of sustainable human development.

2.2. Overview of Gender Budgeting

The idea of gender responsive budgets developed out of a growing understanding that macroeconomic policies can contribute to narrowing or widening gender gaps in areas such as incomes, health, and education make the living standards of different groups of women and men better or worse (McKay, 2004).

Early innovations in Australia and then South Africa and the Philippines led members of both government and civil societies to consider the possibility that integrating gender into the budgetary debate could not only yield better information on and analysis of the budget impact, but also serves as an analysis tool to advocates of more equitable public policies (Sugiyama, 2002).

The main objectives of Gender Budgeting initiatives as a budgetary process are patterns of public expenditure and revenue which promote gender equality and at the process level, transparency and participatory processes offering entry points for influencing budget priorities. Here three goals can be identified: (1) draw attention to gender differentiated effects and impacts of budgetary policies and create awareness for gender specific impacts of public expenditure and revenue. (2) the category gender must be mainstreamed into all policies. (3) Gender Budgeting shall make “*governments accountable for their commitments to gender equality*” (Sharp/Broomhill, 2002).

Depending on the kind of initiative, the actors of Gender Budgeting initiatives aim at transforming policies and processes into budget. Thus, priorities of budgetary and economic policies need to be made visible. And budgetary processes shall become more transparent and participatory within government and the public at large (Elson, 2004). Thus, budget as the financial translation of the policy and objectives of the governments are predicted on a closer alignment and integrated of policy planning and budgeting (UNCD, 2006).

2.3. Reasons for Gender Budgeting

In all countries, there are significant gaps and inequalities between women and men in terms of political and economic participation. Therefore, the world community agreed that the national governments must reallocate and mobilize additional resources for the empowerment of women (Caroline. O. N., 1993). This will facilitate goal-oriented action and measures to close gender gaps. Further, it supports the principles of good governance, democratic participation, accountability, transparency, effectiveness, and efficiency. It entails identifying interventions to address gender gaps in government policies, plans and budgets and build capacity and strengthen monitoring mechanisms to support accountability to women (Bartle, 2002).

Considerable differences across budgets, countries and contexts make it impossible to provide a *desi* for GRB. Instead, it can be characterized as a set of budget approaches and methods transformed by the incorporation of a gender-equality perspective (Margit, 2008). Sharp (2003) identifies three phases not mutually exclusive but often sequential of a GRB initiative:

A. Awareness: the key objective of this initial phase is to make gender disparities more visible. Access to sex-disaggregated data is vital to gender-specific analyses of revenues and expenditures in budgets. This phase also includes building the capacity and sensibility of key stakeholders. The involvement of civil society is essential in raising awareness.

B. Accountability: this phase usually extends GRB initiatives from the initial one-off analysis of budget allocations to cover the entire budget cycle. This typically involves securing the accountability of government agencies for GRB, which may lead to some form of institutional change. As a result, objectives evolve from transparency and information about gender inequalities in budget allocations, to the generation of a sense of accountability for gender equality objectives.

C. Change (= Action): this phase is the ultimate objective of GRB initiatives and implies changing government budgets and policies. This necessitates the introduction of additional tools and methods not least in relation to monitoring and evaluating the impact of the change in allocations. Very few documented examples of GRB initiatives have progressed to this third phase. In the Philippines, a minimum of 5% of the national and local government budgets is expected to be allocated to activities supporting gender equality. These activities should be outlined in a gender and development plan prepared by each national agency (Margit, 2008).

2.4. Engendering the Budget Process

2.4.1 Gender Budgeting Process

According to Hewitt (2002) the main steps that are important in the process of gender budgeting are;

- 1) involves an analysis of the situation of women and men, girls and boys in the sector using accurate gender disaggregated data.
- 2) an assessment of potential impact of a particular sector policy or program and projects in terms of their gender-sensitivity,
- 3) consists of an assessment as to whether adequate budget and other resources are allocated
- 4) involves monitoring as to whether the expenditure allocated is spent as planned and outputs in budget terms.
- 5) entails an assessment of whether the policy and associated expenditure has promoted gender equity as intended and changed the situation women and men.

2.5 Alignment of Gender Budgeting to the Budget Cycle

The purpose of aligning gender budgeting steps to the budget cycle is to assist the budget stakeholders to have a clear understanding of how the above steps fit within the budget cycle. Depending on national/regional/local circumstances, gender budgeting initiatives should take all steps of the budgeting process into account and promote gender budgeting throughout the process, including planning, preparation, implementation, audit and evaluation (Strasbourg, 2005).

2.6 Empirical Literature Review: Experience of Gender Budgeting in different Countries

Australia was the first country to introduce a gender-sensitive budget analysis. An assessment of the budget for its impact on women and girls was undertaken by the Federal Government for 12 years between 1984-1996 (Strasbourg, 2005).

The South Australian women's budget, introduced in 1985, was the first to make this criterion explicit (Sharp & Broomhill, 1998). Agencies were asked to report on their global budget according to whether these expenditures and programs were: (1) specifically targeted to women and girls expenditures, (2) equal employment opportunity expenditures directly undertaken by the agency on behalf of its women workers, or (3) General or mainstream expenditures. The total expenditure framework enabled a quantitative assessment of the proportion of government expenditures which are targeted to women and girls relative to non-targeted, indirect or general expenditures.

The goal of this initiative was first of all to raise awareness and provide information about gender budgeting in order to motivate both government and NGOs to pursue the issue further. An analysis of one of the early Australian state budgets showed that the category general or mainstream or indirect expenditures averaged 99 per cent or more of the total budgets of the 26 participating agencies specifically targeted expenditures to women and girls in the community and equal opportunity expenditure within the public service, while strategically important, were small, being less than 1% of the total budget of the selected government agencies (Sharp & Broomhill, 1999).

Several African countries have adopted gender budgeting as a strategy to accelerate promotion of gender equality and equitable development. South Africa, Tanzania, Uganda and Ethiopia are among the countries that have undertaken a comprehensive gender. All these countries looked at mainly on the expenditure side of the budgets rather to revisit policy formulation, implementation, monitoring and evaluation to reflect the key areas of concerns of the continent such as gender inequalities (Ngoné n.d. pp.11-12).

The Ugandan Gender Budget Initiative was led by an NGO, Forum for Women in Democracy, in close collaboration with Makerere University and women parliamentarians. It initiated research on policy and budgeting processes in ministries of education, agriculture, health and finance and economic planning and benefited from the new government reforms on transparency and inclusiveness focus on training of local councillors and civil society in gender analysis, transparency, accountability and good governance in general which is one way of making strong women's voices heard at local level. This practice of taking advantage of new ideas and reforms seems to be something Ethiopia can draw on at this present time (Evers, 2004).

In 2003, Government embarked inclusion of gender and equity budgeting in the Budget Call Circular and guideline, prepared Gender and Equity User's Manual and Implementation Strategy guidelines in 2004, and also trained a core team of trainers and government officials of 6 pilot ministries in gender budgeting to integrate gender into the MTE and staff of gender units of Makerere University as well as. This has contributed to

its acceptability given government's emphasis on tight fiscal disciplines and the related budget ceilings. The interventions resulted in some gender-sensitive policies which were prioritized, and some of the monitoring indicators were gender-sensitive. Thus, integration of gender into key policy documents including the Budget Speech was attained (Evers, 2004).

Tanzania which is one of the successful GRB initiatives in Africa that Tanzanian budget guidelines have made reference to gender since 1999 which contain an analysis the key achievements and challenges in education and health, also contain some gender analysis and review progress in cross-cutting issues, such as gender. In the budget call circular, which include mainstreaming gender into policies, plans and strategies at all levels, conducting sensitization on gender issues, and capacity building for gender focal points and other stake holders. However, the guidance given on how to integrate gender into budget submissions are quite general, issuing instructions is not enough (Budlender, 2008).

Gender responsive budget is relatively a new idea in Ethiopia. The report describes by (Budlender, 2008) have two initiatives, one led by the Ministry of Finance and Economic Development and the second led by the nongovernmental Network of Ethiopian Women's Associations (NEWA). This department within MoFED has taken the initiative to issue Guidelines for Mainstreaming Gender which is drawing on approaches used in countries such as Australia and South Africa in the Budget Process. Finally, the guidelines and training materials offer a checklist for a quick gender analysis of budgets. In addition to these the Ethiopian's Government put in place the National Water Resource Management Policy & Strategy which is based on the constitution of the Federal Democracy Republic of Ethiopian Government (EDREG) macro economic, social policies and development strategies. The policy recognizes the importance of considering gender issues in the overall development of the sector and has devoted an article to that effect. This particular Article (Article 2.2.10) under the title Gender Issues promote the full involvement of women in the planning implementation, decision making and training.

3. Research Methods

3.1 Research Approaches

The study was conducted to assess the gender consider budget process in selected ministries in Ethiopia. For the purpose of this study, the researcher used both quantitative and qualitative data collection approaches. Creswell (1998), states that qualitative approach leads to understanding and often answers question like, "why", "how", "in what way" and to what extent. Cross sectional quantitative research helps to generate broad based information from the respondents.

3.2 Population and Sampling

The researcher employed both probability (proportional stratified) and non-probability (purposive) sampling the target population includes directors, process owners, experts

and section heads as well as their staff working in the planning, budget preparation, policy and budget implementation, gender experts, and human resource in the selected ministries (Ministry of Water and Energy, Education and Finance and Economic Development).

The technique used for this study was by purposively selected three ministries in Ethiopia since these ministries are directly related with the cross-cutting issues especially with planning and budget preparation of the ministries.

Airasion (2009) recommended that, for survey research with a population of 100 up to 1000 one should take as possible as a sample size 10% to 20%. Thus, the respondents were selected through proportional stratified sampling using 20% out of the total 254 population found in the selected three organizations to conduct the study five departments each were selected from the organization. After having identified the target departments purposively the employees were selected proportionally

3.3 Data Collection and Analysis Methods

Both qualitative and quantitative concurrent methods of data analysis were employed. SPSS was used to analyze the quantitative data. Information obtained from interview was described in a qualitative manner; all the data obtained from the primary sources were tabulated in a various form of data presentation and was further analyzed and interpreted.

4. Result and Discussion

The analysis of data pertaining to assessment of gender budgeting in the three ministerial offices was collected from 51 respondents.

4.1 Gender Related Policy, Strategies, and Budgeting Programs

Table 1: Gender related Policy, Strategies and Budgeting Programs (n = 51)

		Frequency	Percent
The ministry has gender sensitive policy & strategies?	Yes	45	88.2
	No	6	11.8
Do the ministry policy priorities reflect gender priority?	Yes	42	82.4
	No	9	17.6
Goals of the organization reflect the needs of men and women separately?	Yes	20	39.2
	No	33	60.8

Source: Compiled from survey data, 2015.

45(88.2%) of the respondents replied the policy designed by their ministry were gender sensitive. Even if the result from the survey showed that few of the respondents believed that their ministry had no gender sensitive policies, data from the interview revealed that all the interviewee believe that their respective ministry had gender sensitive policies. They justified that gender issue is a national agenda which helps in alleviating poverty

by maintaining gender equity and equality. Majority (82.4%) of the respondents replied that the ministries policy priority reflects the gender priorities. This showed that there is a need to do more to make every policy priorities of the ministries to give priority for the gender issues.

20(39.2%) of the respondents replied that the goal of the organization reflects the needs of men and women separately and the remaining 33(60.8%) of the respondents replied the goal of the organization do not reflects the needs of men and women separately.

Table 2: Gender Budget Consideration (n=51)

		Frequency	Percent
The ministry objectives targets and activities incorporate gender explicit?	Yes	41	80.4
	No	10	19.6
Ministry strives to implement the practical and strategic gender needs of women?	Yes	37	72.5
	No	14	27.5

Source: Compiled from survey data, 2015.

41(80.4%) of the respondents replied that the ministries objective targets and activities incorporate gender explicitly. But the interview result indicated that, even though there are explicit indicators on the objective of the ministry, most of the time the issues of gender were not prioritizes.

37(72.5%) of the respondents replied the ministries strive to implement the practical and strategic gender needs of women. These shows that the practical and strategic needs of women are not got emphasis by the selected ministries and this broadens the gender-blind budgeting process. Moreover, interview result also supported the idea stating that the budgeting processed in general mostly focus on poverty reduction aspects and it is perceived that, women are the poor part of the community.

Table 3: Gender Budget Planning (n=51)

		Frequency	Percent
Main actor involved in translating policy to resources?	Government	30	58.8
	Government and NGO	21	41.2
Is gender incorporated in planning process of the ministry?	Yes	43	84.3
	No	8	15.7
Are gender experts involved in the planning process?	Yes	40	78.4
	No	11	21.6
Is the ministry's annual reporting is based on sex disaggregated performance indicator?	Yes	31	60.8
	No	20	39.2

Source: Compiled from survey data, 2015.

30(58.8%) of the respondents replied that government is the main actor involved in their ministry to translate policy to resource and 21(41.2%) of the respondents replied both government and NGOs are the responsible actors. This shows government is the most responsible and accountable to link the policy to resource for their practical implementation.

43(84%) of the respondents said that the ministries incorporated gender issues in their planning process while 8 (15.7%) of them stated that the ministries did not incorporate gender in the planning process. This shows a good initiation to consideration of gender, but it remains a lot to consider gender issues in every planning process of the ministries to realize the gender equality.

40(78.4%) of the respondent replied that gender experts are involved in the planning process and the remaining 11(21.6%) of the respondents replied gender experts are not involved. This shows the ministries commitment to give chance to the gender experts and to involve on the planning process and make the gender aspects of the ministries objectives become visible but lefts to do more to completely make gender experts parts of the planning and budgeting process of the ministries. Moreover, the interview result showed that even though they are involved in the planning process, they do not have the power to influence the planning and budget process and incorporate and sensitized the gender issue in the planning process.

31(60.8%) respondents replied that the ministries report is based on the sex disaggregate performance indicator whereas 20(39.2%) said the ministries are not reported. These shows the ministries remain a lot to do in a way which shows clearly and separately the actual beneficiaries of the expended budget of government with regard to both sexes and are not committed to assess the potential and actual beneficiaries to learn why some people are accessing services.

Table 4: Resources Allocation for Gender Budgeting

		Frequency	Percent
Are resources allocated for implementation of the organization gender related policy?	Yes	11	21.6
	No	40	78.4
Resource allocation for gender related issues	Sufficient	8	15.7
	In sufficient	19	37.3
	I don't know	19	37.3

Source: Compiled from survey data, 2015.

40(78.4%) of the respondents disagreed that resources allocated for implementing the gender related policy, whereas 11(21.6 %) of them responded that resource are allocated to effective sensitization of gender issue in the ministries.

19(37.3%) of the respondents stated that in sufficient budget is allocated, 8(15.7%) of them replied that sufficient budget is allocated and 24(41.7%) of the replied they don't know. This shows that majority of the study participants are not aware about whether or not resources are allocated to implement gender perspectives of the ministries and it is easy to guess the activities of the ministries are done in a gender blind manner which hinders development negatively and that there is no transparency in allocation of resource in relation to gender related issues in the selected ministries.

Table 5: Gender Budgeting and Stakeholders in the Organization

		Frequency	Percent
Main actor involved in the policy translating into resources?	Planning Department	8	15.7
	Directorate of Women Affair	14	27.5
	Finance & Budget	9	17.6
	Gender Expert	7	13.7
	All	13	25.5
Does ministry have enough number of gender experts in planning and budgeting process?	Yes	25	49
	No	25	49
Who are the main Stakeholders in gender responsive budgeting process?	Ministry of Women Affairs	16	31.4
	MOFED	9	17.6
	NGOs	4	7.8
	Parliament	3	5.9
	All	17	33.3
What is the role of Stakeholders in gender budgeting process?	Verification on gender inclusion in all budgets before being approved	9	17.6
	Facilitation role to capacity building in gender mainstreaming technical advice	7	13.7
	Funding gender responsive budgeting activities and providing technical advice	10	19.6
	All	9	17.6

Source: Compiled from survey data, 2015.

8(15.7%) respondents replied planning department, 14(27.5%) directorates of women affairs, 9(17.6%) gender expert, 7(13.7%) finance and budget experts and the rest 13(25.5%) of the respondents replied all. It can be driven from this that the responsibility is given to all sections in the planning and budget preparation. Contrary to this, results from the interviewee denoted women directorates involved in the budget hearing but not in the budget preparation.

25(49%) each of the respondents were agree the ministries have enough number of gender experts and did not have enough number of gender experts. It can be derived from this the ministries have not enough number of gender experts to make the budgeting process gender responsive. In line with this result from the interviewee assured not enough number of gender experts. This shows the lack of serious attention given to gender experts to participate in the budget preparation and planning to effectively consider the gender issues in the processes.

16(31.4%) of the respondents Ministry of Women, Children and Youth, 9(17.6%) MoFED, 4(7.8%) NGOs, 3(5.9%) Parliament, and the rest 17(33.3%) of the respondents replied all. This showed that most of the understanding regarding gender issues is considered only the responsibility of Ministry of Women, Children and Youth.

9(17.6%) respondents stated that the stakeholders played a great role in verification of gender inclusion in all budget before being approved, 15(29.4%) developing gender responsive planning and budgeting, 10(17.6%) funding to promote

gender issues and providing technical advices, 7(13.7%) facilitation with regard to capacity building in gender mainstreaming and gender priorities and the remaining 9(17.6%) of them replied that all. This shows that the stakeholder's main role is developing gender responsive planning and budgeting process considering that it is a base to go through all the gender responsive activity of the ministries.

Table 6: Training Related Gender Budgeting

		Frequency	Percent
Have you ever taken training related to gender issues?	Yes	39	76.5
	No	11	21.6
Who arranges the training?	Ministry of Women	14	27.5
	NGO	18	35.3
	Ministry of Finance and Economic Development	4	7.8
Areas were covered by the training.	Basic concept of gender	8	15.7
	Gender auditing	11	21.6
	Gender budgeting	3	5.9
	Gender and leaders	17	33.3
	Gender mainstreaming	5	9.8
	All	1	2

Source: Compiled from survey data, 2015.

39(76.5%) respondents replied that they had taken gender related trainings while the rest 11(21.6%) had been taken any sort of training in the area of gender.

14(27.5%) of the respondents replied the training were given by the Ministry of Women 18(35.3%) respondent said by MOFED, 4(7.8%) by NGO and 13(25.5%) said they having given by others. This shows the MOFED taken the major responsibility to aware the employees with the gender related issues in the ministries.

17(33.3%) of the respondents replied the trainings taken were gender and leadership, 8(15.7%) of them were took basic concept of gender, 11(21.6%) gender auditing, 5(9.8%) gender mainstreaming, 3(5.9%) gender budgeting, 5(9.8%) all and the remaining 1(2%) were others.

Table 7: Challenges and Gender Sensitive Indicator of Gender Budgeting

		Frequency	Percent
Challenges your ministry faced to implement the gender policy?	Staff turnover	11	21.6
	Lack of coordination's among concerned stakeholders	9	17.6
	Lack of awareness& attitude	9	17.6
	Lack of capacity	7	13.7
	Sex-disaggregate data	7	13.7
	All	7	13.7
Are gender responsive sensitive indicator used to monitor and evaluate the organizational performance?	Yes	38	76.5
	No	11	23.5

Source: Compiled from survey data, 2015.

11(21.6%) of the respondents replied that the main challenges of gender budgeting were staff turnover, 9 (17.6%) lack of coordination's among concerned stakeholders, 7(13.7%) the non-availability of sex-disaggregate data that helps for planning and preparation of budget, 9(17.6%) the lack of awareness on the policy, the remaining 7(13.7%) lack of capacity at all organizational level to implement gender related policies.

38(74.5%) of the respondents replied that their ministry used gender responsive sensitive indicator to monitor and evaluate performance whereas 11(21.6%) did not.

5. Conclusion and Recommendations

5.1 Conclusions

The idea of gender considered budgeting come from the understanding that macroeconomic policy can contribute in narrowing or widening gender gaps in several areas (Elson, 2002). Analysing the gender related budgets will start from trying to understand the situation of women and men in a country and within the sector policy to determine whether the policy correctly addresses the situation if it would increase, reduce or leave unchanged any gender gaps identified.

Gender Budgeting is premised on the assumption that gendered public policies and budgets within government plans and programs yield more efficient and equitable development outcomes. Thus, policy makers consider gender budgeting one of the most effective tool to address the existing gender inequality. However, it continues to be a process that has not been well understood, properly interpreted, and fully applied by governments of many developing countries.

In this regard the Ethiopian Government has strong commitment in reducing gender inequality. For the effectiveness of this, higher officials showed political commitment to address the gender inequality reflected in several policies and strategies. However, all these commitments need to be supported by budget; the goal of the ministries does not reflect boldly the needs of men and women separately.

Gender issue is a national agenda which helps in alleviating poverty by maintaining gender equity and equality so as to empower women and increase their participation in all spheres of life to contribute and benefit from any development spheres-socially, politically, economic and culturally that benefit the entire society. Thus, gender considered budgeting process is essential to address the issue of gender inequality. However, the findings of the study indicate that there are gaps on incorporating gender issue in the ministries objectives, targets and activities, understanding gender related objectives, implementation of the practical and strategic gender needs of women and critically considering gender on the planning and budgeting process. The resource allocation level for execution gender activities is not sufficient and executers are not aware of whether or not there is resource allocation for the issue of gender.

The study confirmed that number of gender experts on the budgeting process is minimal and their expertise knowledge on gender to analyze and influence level to

incorporate the issue of gender on the budgeting process is insignificant due to the silent commitments of officials involved on the budgeting process.

The findings of this study indicated that the ministries do not have well organized and understood sex disaggregated data and minimum use of gender responsive indicator to monitor and evaluate their performance.

With regard to trainings on gender the study finds out that there is not enough training which equip the experts on the issue of gender enable them to analyze the gender issue. The study has also found that, the stakeholder's main role and responsibility of gender budgeting is rested only on women and youth directorates but MOFED, Parliament and NGO also have responsibility in preparation, adapting implementation and evaluation of the budget process

The study has found a major challenge of the ministries to implement gender related policy is the huge staff turnover and negative attitude.

5.2 Recommendations

Based on the findings obtained and the conclusions made the following points are recommended:

- the ministries should consider the needs of men and women separately to address their different needs and priorities.
- the ministries should develop gender responsive indicators to monitor and evaluate their performance to make the gender issue visible in their plans and programs.
- the ministries should allocate sufficient resources to execute gender aspects of the ministries and clearly state the budget line and checklist on gender issue in the program budgeting.
- the ministries should be committed to participate gender experts in all the planning and budgeting process to make the gender issue an integral part of the budgeting process.
- the trainings should focus on gender budgeting process to ensure accountability and to make intervention on the ministries expenditure review to integrate gender into key program documents and considered in the curricula of higher institutions.
- the stake holder should go beyond developing gender responsive planning and budgeting process but also assessing and review the budget preparation and implementation.
- the staff turnover should be handled in the ministries by making concern of gender an integral part of all structures.

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