

REPUBLIC OF RWANDA



GENDER BUDGETING GUIDELINES

Ministry of Finance and Economic Planning (MINECOFIN)

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LIST OF ABBREVIATIONS

AIDS	: Acquired Immuno - Deficiency Syndrome
BCC	: Budget Call Circular
BFP	: Beijing Platform for Action
BPFA	: Beijing Platform for Action
CCOAIB	: Conseil de Concertation des Organisations et Associations d'Initiative de Base
CEDAW	: Convention on the Elimination of all Forms of Discrimination Against Women
CIDA	: Canadian International Development Agency
CNJ	: Conseil National de la Jeunesse
DDP	: District Development Plan
DFID	: Development for International Development
DHS	: Demographic and Health Survey
ECIV	: Household Living Conditions Survey
EDPRS	: Economic Development and Poverty Reduction Strategy
FARG	: Fonds d'assistance des Rescapés du Génocide
GDP	: Gross Domestic Product
GoR	: Government of Rwanda
GRB	: Gender Responsive Budgeting
HIDA	: Human and Institutional Development Agency
HIV	: Human Immunodeficiency Virus
MDG	: Millennium Development Goals
MIFOTRA	: Ministry of Public Service
MIGEPROF	: Ministry of Gender and family Promotion
MINALOC	: Ministry of Local Government, Community Development and Social Affairs
MINECOFIN	: Ministry of Finance and Economic Planning
MINICOM	: Ministry of Commerce, Industry, Investment Promotion, Tourism and Cooperatives
MINIJUST	: Ministry of Justice
MINISANTE	: Ministry of Health
MTEF	: Medium Term Expenditure Framework
NIS	: National Institute of Statistics
NWC	: National Women Council

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1. INTRODUCTION AND JUSTIFICATION

Recently, certain parts of the world have witnessed a wave of gender budget initiatives driven by state and non–state actors, most notably by international organizations such as UNIFEM.

Analyzing budgets from a gender perspective is integral to understanding the extent of gender mainstreaming within projects and policies. Gender considerations should be reflected in resource allocation and if they are not, project and policy outcomes are likely to fail. Budgets therefore, should be seen as a critical tool for mainstreaming a gender perspective into the process of policy implementation.

Furthermore, gender budgeting is a tangible way for women to engage in substantial resource allocation debates that are likely to enhance empowerment rather than tinker at the fringes of social welfare policies as has been the case in the past. Finally, gender budgeting practices can promote citizen participation and transparency in economic governance¹.

Gender budgeting initiatives in Rwanda started in 2003, through a comprehensive gender mainstreaming program championed by the then Ministry of Gender and Family Promotion and its lead donor Department for International Development (DFID) of the UK Government. The main objective of the program was to integrate gender equity into the country's development agenda and processes. However, the sustainability of the process was fragile due to a number of factors:

- No mechanism to coordinate gender budgeting at GoR and Ministry level
- A general lack of gender disaggregated data, critical to gender budgeting
- Little or no evidence of ownership in ministries due to a lack of strong focal points on gender
- A weak institutional framework for gender mainstreaming that undermined efforts to manage gender programs

Currently, within the framework of Economic Development and Poverty Reduction Strategy Paper (EDPRS) of the Government of Rwanda, Gender is identified as one of the four cross cutting issues, along with Environment, HIV/AIDS and Social Protection. As a result, the Ministry of Finance and

¹ Colleen Morwa, (2002): Myths and Realities, at the 25 years international women's politics Workshop.

Economic Planning (responsible for EDPRS implementation along with other line Ministries) is emphasizing the importance of engendering the national budget process, acknowledging the fact that political will in promoting gender equality cannot be effective and efficient unless it is translated into budget programming and allocation.

1.1 Aim of the Guide

The aim of this technical guide is to provide a framework for gender mainstreaming in the planning and budgeting processes. This guide has been developed to address the current deficiencies in gender budgeting, providing guidelines for budget agencies and other stakeholders to develop budgets that will address the objective of gender equality.

1.2 Objective of the Guide

The specific objectives of this guide are:

- To provide detailed steps and procedures to be undertaken by budget agencies/ stakeholders and subsequently formalize and institutionalize the gender budgeting process.
- To guide the development and implementation of initiatives/interventions/ programs that promote gender equality.
- To provide indicators to be used to measure progress made in implementing institutions in translating their policy commitments on gender equality into concrete actions.
- To identify the roles of key stakeholders in the process of engendering the budget process.

1.3 Who to use the guide?

It is important for both people within and outside government to be involved in gender budgeting. Those inside government can work to implement gender analysis policies in the budget process while activists from civil society can push governments to consider the importance and benefits of gender equality and can also encourage governments to make more gender-specific data available to them.

One of the desired outcomes of gender budgets is increased participation in the budget process, i.e. increased democracy. Budgets impact all peoples and therefore as many people as possible should be able to participate in their creation, not simply those within government. Stakeholders involved in this process should include:

- Planning and budgeting units at ministry level
- Planning and budgeting units at district level
- Parliamentary budget committee (Commission)

- Semi- autonomous and autonomous institutions
- Donors
- Civil society organizations
- Planning facilitators
- Research and higher learning institutions
- The Private sector

1.4 Terms of Reference for the Assignment.

Specifically, the guide highlights the following;

- The extent to which the current budget process is responsive to gender and establish gaps showing clearly how these can be overcome;
- Detailed steps to be undertaken at the stages of policy review, strategic planning, resource allocation as well as monitoring and evaluation of a gender based budget;
- A set of indicators that will be used to monitor progress in implementation of gender budgeting;
- The roles of the Ministry of Finance and Economic Planning, Line Ministries, Districts, Development Partners, Civil Society as well as Cabinet and Parliament in the gender mainstreaming of the budget process.

1.5 Methodology

The assessment used both qualitative and quantitative data collection methods. This involved:

Primary Data

Field visits and targeted interviews were conducted and consensus was reached through a consultative process. Primary data and information was collected from key informants namely the National budget team (director and focal persons), selected line ministries, donor agencies (DFID, UNDP, UNIFEM, CIDA) and civil society organizations. Interviews were also carried out, focusing mainly on the following areas to guide the discussion: the current ministry budget process; significance and importance of the gender budgeting guidelines; and gender related policies, programmes and budget allocation. The roles and responsibilities of different stakeholders were also established during this phase (see Annex 3 for a list of people interviewed).

Secondary Data

Secondary data was derived from documents including draft guidelines on national and district planning and budgeting guidelines and budget calendar. Review was also carried on various Government documents on gender as well as case studies on GBI in some selected countries. The aim of the secondary review was to examine how policies and their commitment to gender equality are coherent within the budget process. The key guiding documents reviewed were: The Rwanda Constitution, Vision 2020, the MDGs, Rwanda's EDPRS, District Development Plans, Gender Policy of the Government, CEDAW and The Beijing Declaration. Following this review, the current budget processes were examined, and gaps were identified focusing on the assessment of macroeconomic framework, ceiling determination, the budget call circular, sector strategic issues paper, background to the budget and budget explanatory note.

2. CONCEPTUAL FRAMEWORKS FOR GENDER BUDGET INITIATIVES

According to Rhonda Sharp (1999), ‘Gender-sensitive budgets’, ‘gender budgets’, ‘women’s budgets’ and ‘women’s budget statements’ refer to a variety of processes and tools aimed at facilitating an assessment of the gendered impacts of government budgets. In gender literature, efforts have previously been focused on government budget audits for their impact on women and girls. As a result, the term ‘women budget’ has gained widest use. Recently, it has been recognized that ‘women’s budgets’ or ‘gender-sensitive budgets’ are not separate and isolated budgets for women or men. Rather they are attempts to break down, or disaggregate, the government’s mainstream budget according to its impact on women and men and different groups of women and men, with cognizance being given to the society’s underpinning gender relations.

Gender budgeting, therefore, does not aim to produce a separate budget for women but rather a budget in which gender has been ‘mainstreamed’. This means that the formulation of the budget incorporates an analysis of public expenditure and methods of raising public revenue from a gender perspective, identifying the implications and impacts for women as compared to men. The key question is: what impact does this fiscal measure have on gender equality? Does it reduce gender inequality; increase it; or leave it unchanged?

The implication is not that a numerically equal (50% for women and 50% for men) amount of expenditure in all programs should accrue to males and females. Males and females may have different needs, warranting differential allocations of expenditure (e.g. health programs have to make provision for maternity care for women but not for men). Furthermore, much government expenditure is on ‘public goods’ where the benefits are not delivered exclusively or individually, everyone there benefits from it, for example, street lighting. The issue in these cases is whether men and women have different priorities for such public goods, and whether women’s priorities get the same weight as those of men.

2.1 Why gender-responsive budgets?

Gender-responsive budgets have caught the attention of gender and development advocates, governments, civil society groups and multilateral and bilateral agencies and are being promoted as a

central part of strategies to advance gender equality. This enthusiasm reflects the varied purposes Gender Responsive Budgets (GRBs) can serve. These include, among others:

- improving the allocation of resources to women;
- supporting gender mainstreaming in macroeconomics;
- tracking public expenditure against gender and development policy commitments;
- Contributing to the attainment of the millennium development goals (MDGs) (Budlender et al., 2002:12).

Knowing who is located where and who does what is essential in order to effectively allocate resources in a targeted manner through interventions which take into account the class/poverty/gender nuances of development. Ideally, such information should come from gender disaggregated data gathering processes within Government Ministries and Agencies.

Most marginalized women, men, girls and boys are not only confronted by poverty and the consequent lack of incomes to invest in their economic and social development but also a lack of access to education, services, and non-monetary resources, trapping them within the vicious cycle of poverty. Therefore, a truly gender sensitive and inclusive budget should seek to address the marginalization of target groups by focusing both on increasing incomes and improving access to resources and services.

The most obvious outcome of gender budget initiatives is improving women's economic equality. However, gender budgets are not simply about equality for women. Gender budgets can also improve the effectiveness, efficiency, accountability, and transparency of government budgets. Gender budgets can also reveal budgetary priorities and discrepancies between what a government says it is doing and the actual impact of their policies.

Gender budgets also offer a practical way for governments to implement their obligations under international human rights agreements. Such agreements include the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW) and the Beijing Platform for Action (PFA) which requires the, "*integration of a gender perspective in budgetary decisions on policies and programs, as well as the adequate financing of specific programs for securing equality between women and men.*" (PFA 345). The Beijing Platform for Action also calls on governments to "facilitate, at appropriate levels, more open and transparent budget processes" (PFA 165i)

2.2 Key Definitions / Terms

In order for the concept of Gender Budgeting to be understood a number of terms need to be defined:

- ❖ **Gender:** refers to the socially constructed roles and responsibilities assigned to men and women. These roles are learned through socialization and can be changed, e.g. women becoming socially accepted to work as engineers. Gender roles vary between cultures and they change overtime.
- ❖ **Gender and sex:** sex is biological and given by birth.
- ❖ **Equality:** refers to the similarity of treatment between individuals or groups as is it legally, and constitutionally. It is a fundamental right.
- ❖ **Equity:** refers to a fair sharing of resources, opportunities and benefits between individuals or groups according to a given framework.
- ❖ **Discrimination:** refers to the differential treatment of individuals or groups based on factors over which individuals have no control, e.g. sex, tribe, nationality and race.
- ❖ **Condition** refers to the material state in which individuals or groups live and relate to their responsibilities and works.
- ❖ **Position:** refers to an individual's or group's social and economic standing in relation to another. For example: male/female disparities in wages and employment opportunities, unequal representation in the political process, unequal ownership of land and property.
- ❖ **Gender Analysis:** is the process of analyzing information in order to ensure development benefits and resources are effectively and equitably targeted to both women and men.
- ❖ **Gender Mainstreaming:** is the process of ensuring that women and men have equal access and control over resources, development benefits and decision-making at all stages of the development process.

- ❖ **Gender Planning:** refers to the process of planning developmental programs and projects which are gender sensitive and which take into account the impact of differing gender roles and gender needs of both women and men. It involves the selection of appropriate approaches and their entry points to address women and men's practical needs, and to challenge gendered inequalities.

- ❖ **Productive economic resources:** land, credit, income and employment.

- ❖ **Political resources:** political representation and leadership.

3. GENDER VISION, POLICIES, STRATEGIES AND COMMITMENTS

Areas of Action	Rwanda's achievement in gender promotion
1. Rwandan Constitution	<p>1. In its preamble, the Rwandan Constitution states that Rwanda is committed to ensuring equal rights between Rwandans and between women and men without prejudice, adhering to the principles of gender equality and complementarity in national development.</p> <p>2. Article 9, Section 4 states the commitment to ensure that equality between all Rwandans - men and women - is recognized. It further affirms that women should hold a minimum of 30% of posts in government decision making positions.</p> <p>3. Article 11 emphasizes that all kinds of discrimination based on ethnic origin, sex..... is prohibited and punishable by Rwanda law.</p>
2. CEDAW	<p>Rwanda is a signatory to the Convention on the Elimination of All forms of Discrimination Against Women. The CEDAW Millennium declaration recognizes the importance of promoting gender equality and women's empowerment as an effective pathway for combating poverty, hunger and disease and for stimulating sustainable development.</p>
Beijing Convention	<p>Rwanda is a signatory to the Beijing Conventions that aim to eliminate all forms of gender discrimination. Its concerns are, among others, the persistent and increasing burden of poverty on women; a lack of respect for and inadequate promotion of, the human rights of women; violence against women.</p>
MDGs 2015	<p>Rwanda is a signatory to the Millennium Declaration which among other things spells out the goal of attaining gender equality and the empowerment of women as prerequisite for sustainable development (MDG 3).</p>
Vision 2020	<p>Vision 2020 synthesizes the political, social and economic aspirations of the Rwandan people. Gender is a crosscutting issue considered in all the fundamental pillars, with targeted actions: updating and adapting laws with gender aspects; supporting education for all; eradicating all forms of discrimination; combating poverty; promoting female presence in associative and cooperative networks; generalizing training and information regarding gender and population issues.</p>
EDPRS 2008-2012	<p>This is Rwanda's second generation poverty reduction strategy document which is the medium term development plan and puts special emphasis on economic growth. Gender is given strong focus as one of the cross cutting issues alongside HIV/AIDS, Environment and Social Protection.</p>
National Gender Policy	<p>The National Gender Policy commits to: use the gender approach as a national planning tool; promote a social and legal framework conducive to gender equality in all areas of public life; promote the full contribution of women to the national development process; and promote a framework for exchange and partnership between all key players involved in the promotion of the status of women.</p>
Decentralization Policy	<p>Gender analysis has been made during the preparation of Decentralization Policy Development and proactive programs have been included that promote gender sensitive policies and decision making at local authority levels.</p>

The overall policy environment for gender equality promotion is positive and evidences commitment and political will. However, to be effective, gender commitment and targets need to be explicitly expressed at the level of sector strategies, planning and budgets, district development plans and budgets, and finally within the annual operational plans.

4. GENDER SITUATIONAL ANALYSIS IN RWANDA

This section highlights evidence of gender inequalities that are found in different sectors in Rwanda. Due to limited Gender disaggregated data, the report provides situational analysis on the following sectors:

Poverty:

The General level of poverty is distributed at close proximity between men and women. The population below the poverty line is estimated at 60%. 62.15% of female-headed households in Rwanda are under the poverty line compared to 54.32% of male - headed households.²

Employment

The gender gap in terms of employment opportunities is highlighted by Table 1:

Table 1: Gender Inequalities in Employment Opportunities

Areas	Women (% of female population)	Men (% male population)
Employment rate	64%	51.7%
Agricultural sector employment	85%	61%
Non-agriculture paid workers	5.6%	17%
Qualified post holder	1.1%	11%

Source: NISR

Table 1 illustrates that a large proportion of women (85%) are employed in the agriculture sector and only 5.6% of women are involved in non-agricultural paid work compared to 17% of men. Furthermore, 1.1% of women hold qualified posts compared to 11% of men.

Table 2: Employment Distribution by Sex

Sector	Women	Men
Public sector	34.6%	65.4%
Semi autonomous institutions	31.9%	68.1%
Private formal sector	29.2%	70.8%

² EICV 2, 2005-2006. NISR

Source: National gender policy, 2004

Table 2 shows gender inequalities in the public, semi autonomous and private formal sectors of the economy when measured with employment distribution by sex.

Agriculture

As shown in Table 1, 85 % of women are employed in the agriculture sector. Moreover, Table 3 indicates that women are mostly concentrated in subsistence agriculture (79.6%). These figures suggest that women produce food crops for day to day survival, further evidenced by the weak participation of women in export production (coffee and tea) where 25% of producers are women compared to 75% of men. The distribution of land ownership indicates huge gender inequalities that have a significant impact on access to financial and social resources such as bank credit, market, social empowerment and recognition.

Table 3: Percentage of Women in the Agriculture Sector

Areas	Percentage of Women
Agriculture	85%
Subsistence agriculture	79.6%
Land holder	10.6% against 21.27% for men
Coffee and tea production	25% against 75% for men

Source: DHS, 2005

Health

Table 4 below indicates the percentage of women utilizing medical services during child-birth. It shows that only 39% of women receive medical assistance from either a doctor or nurse when giving birth. There is also a contrast in the prevalence of HIV/AIDS, with over a third more women infected than men.

Table 4: Percentage of women receiving medical services

Medical Services Provided	Percentages
Medical assistance in child birth	39%
Pre-natal care in private medical centers	37.7%

Source: DHS, 2005

Education

Table 5 illustrates gender inequalities in the education sector. In fact, 23.3 % of women can not read and write compared to 17.4% for men. In regards to performance in terms of passing national exams, girls remain far from reaching boys level. In comparison to boys, 40%, 31.1% and 43% of students who passed national exams for primary, tronc commun and secondary respectively were girls in 2007.

Table 5: Gender and Education

Indicator	Women	Men
Illiteracy rate	23.3%	17.4%
Not completed primary school	83.6%	79.8%
Students in public secondary school	34%	66%
Completed secondary school	9%	11%
Completed university	0.6%	1.4%
Students in public tertiary education	30%	70%
Performance indicators: success in national exam:		
Primary	40%	60%
Tronc commun	31.1%	68.9%
Secondary	43%	57%

Source ECIV 2005, National examination centre, 2007

Public Administration

Table 6 highlights the gender equality in public administration. However, gender inequality is still evident in decision making positions especially in local government leadership.

Table 6: Gender and Public Administration

	Women	Men
Parliament	48.8%	51.2%
Senate	30%	70%
Supreme Court Judges	33%	67%
SGs	28%	72%
Districts Majors	6.6%	93.4%
Governors	40%	60%

Source: Government publications

Gender Violence

Table 7 shows that women in Rwanda are exposed to several forms of violence from society, families and men.

Table 7: Gender Violence.

Indicator	Women experiencing violence
Victims of sexual violence in last 5 years	<25%
Victims of physical violence	12%
Psychological violence	13%

Source: National Research on Violence against Women, MIGEPROFE, USAID, 2004

Access to information

Access to information is fundamental and crucial for social, financial and economic development. However, 44% of women in Rwanda are not connected to any form of media and yet they make up the majority of those employed by the agriculture sector (a sector highly dependent on access to information). The implication of this is a lack of knowledge on opportunities in the sector, e.g. favorable incentives provided by the political and socio-economic environment: market incentives, credit, extension services, and training among others.

Table 8. Gender and Access to information

Areas	Percentages
Listens to the radio at least once a week	54%
Watches television	5%
Reads journals or magazines at least once a week	8%
Not connected to any type of media	44% of women versus 19% of men

Source: DHS, 2005

The situational analysis above gives a clear message that gender gaps are persistent in different sectors and calls for particular scrutiny. The Government of Rwanda (GoR) has responded strongly favoring the call by defining gender-oriented policies, strategies and programs and has signed up to a number of international conventions on gender. The following section reviews policies and commitments related to gender promotion.

5. GENDER ISSUES AND GAPS IN THE RWANDAN BUDGETING PROCESS

The design of gender responsive budgeting hinges on the general principle of bringing together two sources of information which have been kept separate: knowledge of gender inequality and knowledge of public finance and public sector programs. The budget process is taken as the point of departure and subsequently, the following section assesses the extent to which different steps of the budget process is gender sensitive.

5.1 Assessment of the Macroeconomic Framework.

The first stage in the budget process involves a review of expenditure performance in the pervious year which is undertaken concurrently with an assessment and subsequently a projection of the overall resources available in the macro economic environment. A gender analysis of the budget process cannot be done effectively without examining the macro economic framework since it underpins the budget and influences government allocation of resources. The capacity of government to respond to socio- economic priorities depends on GDP growth performance. The prospect for GDP growth in the 2008 budget cycle is 7.1% compared to 6.6% percent real growth in 2007. Theoretically if real GDP grows faster than the growth of the population, per capita income will increase but the assumption has not always proven true. Higher per capita income may be achieved by incomes being concentrated in the hands of extremely few very rich people.

Box 1: Macroeconomics and Gender

Gender Analysis of Macroeconomic Framework

GDP indicates nothing about how growth of GDP benefits men and women. Subsequently, to know if poor men and women are benefiting, we need to see objectives that seek and indicators that demonstrate a wider income distribution and access to other resources and services. It is worth noting, that in Rwanda, the primary sector is projected to grow at a rate of 3.4% in 2008 to 5.9% in 2010. This growth will be enabled by a multitude of agricultural polices such as fertilizer policies, water harvesting, terracing and extensive services (3). Increased agricultural productivity tends to benefit women (main contributors in the sector) in the rural areas by increasing their household incomes and resources.

Gender Gaps and Possible Way Forward

The Macro Department in the Ministry of Finance and Economic Planning treats macroeconomics in an aggregated manner, i.e. total amount of goods and services, total incomes earned, the level of employment of productive resources and general behavior of prices. The data is not disaggregated by gender and it is not always possible to do so. However, the objective of gender budgeting process is to make the fiscal side of macro

³ Budget Framework Paper, 2008

economic framework more gender sensitive. Once the process kicks off, the framework will automatically take gender into consideration in subsequent years as gender disaggregated data will be available more widely and target/ceiling can be determined accordingly. The monetary and BOP side have less room to consider gender elements although there are some exceptions. The macro economic team can decide on possible headings of the framework that can be made more gender sensitive. For instance, in the monetary side it is possible from them to extrapolate from total credit ceiling how much financing can/should be made available to men/women therefore providing a target to implementing line ministries/agencies.

5.2 Preliminary Budget Ceilings

The preliminary expenditure ceilings are prepared to give a resource envelope for ministries, public institutions and local entities to plan and budget. The ceilings for each sector are determined taking into account:

- a. the overall macro-economic framework stipulating the available resource envelope
- b. non-discretionary budgetary expenditure that is bound by the law, e.g. salaries, debt payment, national medical insurance fund (fonds national de solidarite mutuelles), FARG and on going development projects
- c. execution of the previous budget, analyzing which programs and sub-programs have over/under executed their budget

Box 2: Preliminary Budget ceilings from a Gender perspective.

Gender Analysis in Determining Budget Ceiling on Special Budgetary Provision

Genocide survival and medical insurance funds are the criteria for the determination of the budget ceiling. The Genocide Survivor's Fund is a statutory allocation of 5% of the previous years' collected domestic revenue. The fund targets the most vulnerable people, e.g. orphans, widows, the disabled and have provision for school fees to orphans, housing for widows and medical support to victims. The national medical insurance fund is also a government strategy to provide medical services to the poor through government subsidization.

Gender gaps

- Policy makers and budget officials should think of allocating funds to emerging activities that favor disadvantaged groups beyond FARG and the Medical Insurance Fund. The distribution of the FARG fund, which is budgeted as a lump sum, should be undertaken with gender considerations. From interview findings, it is understood that FARG provides a flat amount of school fees to both boys and girls without considering gendered needs, for example, items required for a girl's monthly period and other specific needs.
- The criteria for determining ceilings are not based on any gender differential needs. This is mainly due to a lack of knowledge of the gender dynamics.

Possible solution to the gaps

- Special funds (FARG) need to take into consideration the special needs of women, men, girls and boys
- MINECOFIN should provide gender disaggregated data from specific sectors to guide in ceiling determination.
- Capacity building should be undertaken on Gender policy and commitment

5.3. Budget Call Circular

The Budget Call Circular represents the official launch of the MTEF and budget preparation. It sets the grounds for all Budget Agencies to start preparing their budgets and the accompanying Strategic Issues Papers.

Box 3: Gender analysis of BCC.

Gender Gaps in BCC

The Budget Call Circular that provides instructions for budget preparation and budget request justifications does not include any gender considerations for preparing sector budget requests.

Possible solution to the gaps:

- MINECOFIN should include gender considerations in the budget instructions to be followed by different sectors/line ministries.
- MINECOFIN should provide a guide document to assist budget agencies in making their budget requests gender responsive.
- Capacity for gender budgeting needs to be built in the Budget Unit of MINECOFIN.

5.4 Strategic Issues Papers and Budget requests

Strategic Issues Papers are normally expected to reflect how a Ministry/sector intends to implement its key objectives and priorities as formulated in the sector's strategic plan and in the EDPRS.

Box 4: Gender Analysis of SIP

General gender Gaps in SIP

- Lack of sector specific knowledge and disaggregated data on gender issues
- Sector/ministry priority setting and budgeting are not gender inclusive
- Since SIPs are the basis for setting national priorities to be considered in the budget framework paper, missing gender aspects at this level are similarly reflected in the national budget.
- Lack of capacity at sector/ministry/district level to analyze and incorporate gender issues.

Possible solutions to the gaps:

- Make gender disaggregated data available for each sector
- Base sector priorities and corresponding budgets on specific targets and the gendered needs of men, women, girls and boys.
- Capacity building at sector level to mainstream gender

5.5 Sector Consultations

SIPs, submitted by ministries, are used as the basis for the budget consultations that take place at MINECOFIN. The objective of these consultations is to analyze budget requests and justifications provided by Ministries in their SIPs. Following this analysis, the consultations leads to an agreement on final ceilings per Ministry and inform the compilation of the Budget Framework Paper.

Box 5. Gender Analysis of sector consultation

Once the Strategic Issues Papers submitted by sector address respective gender issues, sector consultation should be able to develop gender sensitive priorities and the corresponding budgets. This is currently lacking due to limited understanding of gender issues among concerned stakeholders. An awareness on mainstreaming gender into Ministry's action plan and corresponding budget is therefore required.

5.6 The Budget Framework Paper (BFP).

The main objective of the Budget Framework Paper (BFP) is to set out the affordable resource envelope over the medium term and clarify the costs of strategic policy options.

Box 6. Gender Analysis of Budget Framework Paper (BFP)

The BFP should clearly indicate social economic programs and priorities with measurable gendered differential impacts on beneficiaries. This would facilitate cabinet and parliament to assess how programs and their resource allocations are going to have impacts on men and women

MTEF as an entry point to engender Government budget process

Since the MTEF is a platform for the national budget process, it should be a good entry point to make all aspects of the budget gender responsive. Indeed, incorporating gender budgeting within the MTEF supports its objective to efficiently use the country's resources for sustainable development. Incorporation of gender will enhance MTEF's ability to make effective development interventions through the targeting of specific gendered needs of all the population. As gender inequalities hamper development efforts, ensuring that policies and their accompanied resources address gender disparities instead of perpetuating them, is a cost effectiveness mechanism to promote sustainable, pro-poor and equitable development in Rwanda.

6. DETAILED STEPS FOR ENGENDERING THE BUDGET PROCESS

Within the background of Vision 2020, and the EDPRS, gender is regarded as a cross cutting issue. One important goal, of which budget planners should be mindful, is to emphasize that gender equality issues must be present in the work of all ministries and in a wide range of programs, not just in those that are targeted to improving the position of women. Sectors should feel the obligation of taking on board the responsibility of disaggregating and addressing identified gender gaps. To enhance the gender responsiveness of the budget process, each budget agency should use a simple policy analysis approach involving the following steps:

6.1 Step One: Situational Analysis

Each sector should conduct a situational analysis and generate gender disaggregated data about their areas of focus. A gendered analysis of baseline data establishes whether there is any difference in men and women's access to three key categories of resources namely; Gender Specific Expenditure, Expenditure that promote gender equality within the public service and General or Mainstream Expenditure.

This analysis assists in making informed decisions during planning and programming by providing guidance identification of appropriate interventions. To make an effective situational analysis, the following questions should be addressed among others:

- What are specific problems of the sector?
- Where do gender inequalities exist in the sector?
- What are the causes of the gender inequalities?
- What are the constraints and obstacles to the process of gender equality in the sector?
- What are the implications of gender inequalities in the promotion of the sector?

N.B. Possible sources of data for consideration are the EDPRS strategy document, National Household Surveys, National Census Reports, National Institute of Statistics documents, Gender Observatory, National Women's Council, Higher Learning Institutions, Research Institutes and Libraries, Women Organisations and other Civil Society Organisations.

An example of basic gender disaggregated data in the education sector: sex segregation in primary, basic, secondary, tertiary and adult education enrolment ratios; secondary and tertiary level enrolment by

field of study; levels of education attained by the adult population (18 years and over); urban/rural differences in primary, secondary and tertiary level enrolment; drop-out levels, absenteeism and repetition rates in schools.

Box 1: Need for regulation on gender disaggregated data.

Following the recognition of the importance of Gender Disaggregated Statistics, both South Africa and Philippines enacted laws stating that all official statistics must be sensitive to distribution by **gender**, disability, region and similar socio-economic features. As similar initiative would be beneficial in Rwanda as it would provide different sectors with disaggregated data which is essential for making planning and budgeting systems gender responsive.

Source: Debbie Budlender and Guy Hewitt (2003)

6.2 Step Two: Assessment of Gender Responsiveness of Sector Policy

The objective of this step is to assess the potential impact of a particular policy or program designed to address the inequalities determined during Step One. The following questions are posed to guide the policy assessor:

- Are women and men's needs, interests, and constraints equally addressed by the current policy/ program?
- Who benefits and how?
- What constraints do women, men, boys or girls face in accessing or benefiting from the current programs or interventions?
- What changes can be introduced in the current programs to improve the situation of different categories/groups of females and males?
- To what extent are the objectives of the sector policy and programs consistent with the targeted issue/problem?
- What interventions can be undertaken to address the constraints?

N.B. The following documents could be useful in identifying the gender-responsiveness of policies: Vision 2020, EDPRS, District Development Plans, The National Gender Policy, and National Action Plan for strategies to implement the Beijing Platform for Action (PFA); reports under the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW); sectoral policies; policy analyses conducted by academics and women's organizations; policy analyses conducted by multilateral and bilateral development agencies.

6.3 Step Three: Budget Costing and Allocations.

Based on the situational and policy analysis, the main aim of Step Three is to cost activities and allocate funds/resources (human, financial and material) to ensure their implementation. The analysts should be mindful that there are no separate funds provided to address identified gender inequalities but an understanding exists that such considerations lie within the ministry's ceiling allocated by MINECOFIN. Subsequently, gender considerations of sector programs should be included within the costing exercise of the sector.

According to Sharp and Broomhill (1990), public expenditures are classified into three main categories that can be useful in engendering budget allocations:

- **Gender specific expenditures:** These are expenditures that are specifically targeted to gendered groups of men, women, boys, or girls.
- **Expenditures that promote gender equality within the public service:** These are expenditures targeted to equalizing employment opportunities in the public sector. For example, this would include programs that promote representation of women in management and decision making across all occupational sectors, as well as those promoting equitable pay and conditions of service.
- **General or mainstream expenditures:** This category comprises all other spending not directly oriented to the specific needs of men or women. Although these programs may be general in nature, they may have differential effects by gender. For instance, development and maintenance of road infrastructures.

The fundamental questions to be considered are:

- Is there a need for specific resource allocations for reducing inequalities identified in the situational analysis?
- What are the required resources for the adopted actions?

This analysis can be displayed within the format of the table below:

Example: Sector/Unit Format for Gender Budgeting.

This format is to be used by the planning and budgeting analyst in the sector/ministry during program elaboration and costing phase.

Sector/Unit Program/Project	Identified Problem/Need	Identified Gap/Issue	Gender	Data/Facts	Proposed Interventions	Budget

6.4 Step Four: Monitoring Spending

The aim of Step Four is to ensure budget accountability by analyzing whether the budgeted expenditure has been distributed as planned to the appropriate target groups. For this purpose, the budget analyst or implementer should be guided by the following questions;

- What are the outputs?
- Is the money being spent as it was planned?
- What is delivered and to whom it is delivered?
- Who has received observed benefits?

At this step the recurrent and development budget should be analyzed. In the recurrent budget, for example, the extent to which recurrent expenditures promote equal chances for public employment (new recruitments and posts of responsibility) should be verified. The development budget, should analyze the expenditure allocated to the production of goods and services for collective use, for example, urban lighting.

Output examples: gender disaggregated data on children enrolled in school, patients treated in medical facilities, water pipes installed, pensions received, taxes paid, boreholes installed, staff hired and trained and information and sensitization campaigns completed.

6.5 Step Five: Assessment of Policy and Expenditure Impact

The purpose of this step is to judge a policy or program on the basis of its outcome. The outputs generated by implemented gendered programs should have impacts on the well-being of different sectors of the population. In this regard, the assessment of the program impact should be guided by the following questions;

- What is the impact of the undertaken actions in terms of equal access for men and women to economic and social services?
- What are the effects of the undertaken actions on poverty reduction, especially for women and any other marginalized groups/individuals?

Outcomes examples: increased health status as a result of the number of clinics built and medical services delivered; reduction in illiteracy rates as a result of free primary education.

7. ALIGNMENT OF GENDER BUDGETING STEPS 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. For consistency, one should ask the question of when gender issues can be incorporated into the budget. The following highlights how the gender budgeting steps are interlinked with the stages of the budget cycle:

- **Planning (Budget preparation):** at the beginning of the budget cycle there should be a gender diagnostic of the sector. In other words, based on the knowledge of the current gender situation, the sector/sub-sector should ensure that specific activities, projects, programs and resources to address clear and precise gender inequalities are planned.
- **Budget adoption (budget voting):** before voting the budget, cabinet and parliament should ensure that a gender analysis of the budget priorities is conducted. This analysis should illustrate the implications of the budget policy and allocations on women, men, girls and boys in order to determine the potential differential impact of the budget.
- **Budget execution (budget monitoring):** the planning and budget units of the sector/sub-sector should monitor the budget execution and analyze its effects on men and women every six months. The exercise should aim at identifying gaps by comparing the following:
 - the available budget vs the planned budget
 - the executed budget vs the available budget
 - the available resources for specific gender programs vs the planned resources for specific gender programs
 - the executed resources for specific gender programs vs the available resources for specific gender programs

A survey can be conducted after each semester for monitoring the utilization of the budget and the beneficiaries' satisfaction (men and women).

- **Control Execution of the budget (Audit):** the budget audit aims at analyzing the level of performance and the effectiveness of the budget execution in terms of:
 - the gender sensitive budget /results ratio (increasing number of created and provided public goods)
 - the gender sensitive budget/effects ratio (increasing utilization of the provided public good)
 - the gender sensitive budget/impact (reduction of the specific gender poverty)

- **Evaluation of the budget impact:** at the end of the budget cycle, a sector/sub-sector should proceed with a gender analysis of beneficiaries, a gender analysis of the public expenditure policy, a gender analysis of categories of the executed expenditures on gender equality, among others. Results from the evaluation report should constitute gender issues and suggested gaps in order to reinforce gender integration in the process of the next budget cycle.

8. GENDER BUDGETING INDICATORS

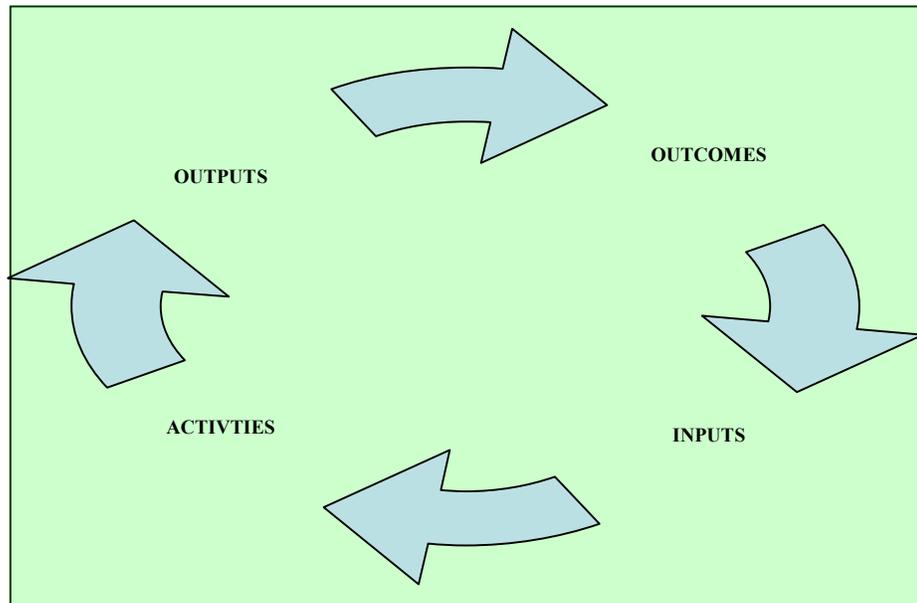
The aim of this section is to provide budget stakeholders with key indicators useful for monitoring progress in the implementation of the gender based budget. These key indicators are divided into three board categories: Input indicators, Output indicators and Outcome indicators. The categories of indicators are defined as follows:

Input indicators: measure what is put into the process. This is the amount of money appropriated and spent or staff allocated for a particular program or project as shown in the economic classification.

Output indicators: measures direct product of a particular program or project. For instance the number of beneficiaries receiving medical services or the number of clinics built. Desired output indicators may not always be well specified, the challenge is to improve specification and to identify sources of relevant statistics.

Outcome/Impact indicators: measure the results of the policy or program. This consists of planned and actual achievements in relation to broader objectives such as healthy people, competitive businesses, poverty reduction, sustainable growth of national income. The links between outputs and outcome may sometimes be uncertain and complex and can be problematic to determine.

The chart below establishes the links between inputs, outputs and outcomes indicators and how each indicator generates another. Inputs are the means (human, financial, materials) necessary to run or carry out an activity. Activities are in turn the actions that must be undertaken in order to achieve a specific output. Outputs are goods produced or services provided to achieve a stated objective. Finally, outcomes are measured by assessing the impact of the realized output on the target beneficiaries/population.



8.1 Input indicators

The inputs are reviewed as line budget items as they appear in the budget allocation. Efforts are then made to develop indicators that encourage the unpacking of expenditure items⁴ into:

- Specifically targeted investments to gender groups
- Equal employment opportunity and personnel expenditures of government that have gender impacts
- Mainstream expenditures that have significant direct and indirect gender impacts

More precisely, in reference to the above explanations, input indicators are further illustrated as follows;

- Share in total expenditure of expenditure explicitly targeted to promoting gender equality
- Share in total expenditure of expenditure devoted to public services prioritized by women
- Share in total expenditure of expenditure devoted to income transfers prioritized by women
- The actual funds realized to address the set of gender related interventions

⁴ According to Forum Women in Democracy (2005), when inputs are unpacked this will illustrate the social and economic positioning of men and women in the economy. For instance when line items on wages are examined this will show the employment levels of men and women. This is an indicator of women and men's relative levels of empowerment within Government.

8.2 Output Indicators

Output indicators seek to determine the changes overtime of the achievements in terms of outputs (direct results of programs for instance volume, quality of goods and services produced) and beneficiaries. This requires information on the access of women and men beneficiaries to gendered budgetary expenditures. Furthermore, the output indicators for all sectors should include both the beneficiaries from the specific gender targeted programs as well those from general programs that have either a direct or indirect impact on men and women.

BOX 2: Examples of Gender output indicators for selected sectors

AGRICULTURE OUTPUT INDICATORS

- Ratio of women to men farmers receiving agricultural extension services
- Ratio of women to men farmers assisted in fish farming activities
- Ratio of women to men farmers receiving planting materials

EDUCATION OUTPUT INDICATORS

- Net enrolment ratio of girls to boys in primary education
- Ratio of girls to boys to a toilet unit in primary education
- Enrolment ratio of female to male students in tertiary education

HEALTH OUTPUT INDICATORS

- Proportion of the reproductive age female population benefiting from reproductive health services
- Proportion of deliveries in public health facilities
- Ratio of boys to girls fully immunized
- Ratio of women to men patients satisfied with health services

WATER AND SANITATION OUTPUT INDICATORS

- Ratio of women to men accessing safe drinking water
- Ratio of women to men accessing safe sanitation facilities
- Time spent by women in fetching water
- Ratio of women to men that are satisfied with the water access service

8.3 Outcome Indicators

Evaluation is the episodic assessment of projects' and/or budgets' overall achievements and results and focuses mostly on outcomes and impacts, e.g; gendered literacy gap, gendered gap in primary education, gendered gap in secondary education, impact on females enrolment in tertiary education, impact on the amount of women in decision-making positions, impact on the amount of women holding seats in parliament or on changing the socio-economic attitude of women.

For a practical guide, gender budgeting indicators have been formulated referring to the EDPRS results and policy matrix to facilitate the sectors in monitoring progress from a gender perspective (refer to Annex 1).

A Brief Introduction to Indicators

Objectively Verifiable Indicators:

- tell us how we will recognise success;
- force us to clarify what we mean by our objectives;
- provide a basis for Monitoring, Review and Evaluation.

Indicators should be:

- **Specific** – to the objective it is supposed to measure
- **Measurable** – either quantitatively or qualitatively
- **Achievable** – at an acceptable cost
- **Relevant** – to information needs of managers
- **Time bound** – so we know when we can expect the target to be achieved

Indicators must also include:

Quantity: % Districts with Gender Mainstreamed District Education Plans
Quality: that conform to gender guidelines
Time: produced each year

Types of Indicators

- Qualitative and Quantitative
- Terminal and Formative (Milestones)
- Direct and Indirect (Proxy)
- Product and Process
- Cross-sectoral

9. ROLES OF DIFFERENT STAKEHOLDERS IN THE GENDER BUDGETING PROCESS

Different stakeholders can be involved in gender responsive budgeting. They have different roles and carry out different activities.

The Ministry of Finance plays a central and crucial role in gender responsive budgeting. This ministry is in the position to make changes in the budget call circular, it checks the line ministries' submissions against the prescriptions of the budget call circular, approves the format for gender budget statements and it can publish gender budget statements.

Roles and responsibilities of MINECOFIN

- Coordinating overall planning and the national budgeting process
- Responsible, with Gender Monitoring Office and MIGEPROF, for developing the budgeting framework
- Developing and updating gender budgeting guidelines
- Compiling line ministries and local governments gender responsive budgeting reports
- Delivering the annual gender budgeting progress
- Training and supporting line ministries and local government personnel in gender responsive budgeting
- Monitoring budget execution and performance in the gender context

Sector ministries are responsible for submitting budget estimates to the Ministry of Finance and executing budgets according to their sector policies and priorities. They need to take into account gender-aware sector-specific research findings when formulating policies and drawing up budgets. They prepare submissions in line with the Budget Call Circular and prepare gender budget statements for their respective sectors.

Roles and responsibilities of Line ministries

- Define and report on gender budget responsive indicators
- Develop gender responsive planning and budgeting
- Develop capacity building plans for their respective staff on issues related to gender mainstreaming

The Ministry of Women's Affairs/Gender has the mandate to lobby for mainstreaming of gender in all policies, projects and programs of the government. It should have the capacity to monitor the implementation process of gender responsive budgeting.

Roles and responsibilities of MIGEPROF

- Coordination of national gender policy implementation
- Working closely with MINECOFIN, monitor the progress of the gender responsive budgeting process
- Providing support to different institutions in building their capacity to implement gender responsive budgeting

Civil society organizations can lobby and advocate for pro-poor and gender-equitable budgets. Experience has shown that gender responsive budgeting initiatives are more successful in countries where groups outside the government are involved as a strong pressure group.

Roles and responsibilities of Civil Society Organizations

- Develop capacity building plans in gender awareness and skills development for their members and partner organizations
- Identify key gender issues by sectors and advocate for their inclusion in the planning and budgeting
- Monitoring and evaluation of the execution of gender responsive budgeting in different institutions

Parliamentarians approve the budget after it is tabled in parliament. They should scrutinize the proposed budget from a gender perspective and propose amendments. However, the scope to demand amendments differs from country to country.

Roles and responsibilities of Parliamentarians

- Advocacy through FFRP
- Verification on gender inclusion in all budgets before being approved
- Oversee budget execution and performance

The Media can play an important role in ensuring transparency and accountability by reporting about budget decisions from a gender perspective.

Donors play a role in gender responsive budgeting by funding gender-responsive budgeting activities and providing technical advice.

Local governments play a facilitation role with regard to capacity building in gender mainstreaming in different sectors and projects and also conducting gender budgeting exercises in their district development plans and budgeting process.

Human and Institutional Development Agency (HIDA) plays capacity building role in gender related skills in all institutions; conducts a gender skills audit; designs capacity development for gender expertise and finally works closely with the Gender Observatory to design a monitoring and evaluation system to track progress in gender equality promotion.

CONCLUSION AND RECOMMENDATIONS

In conclusion an analysis of gender budgeting in Rwanda has revealed a strong political will and commitment. However, it is clear that political will and commitment with regard to gender is not matched in the budgeting process. Therefore, gender equality targets may not be achieved if strong and practical measures are not undertaken in regards to an engendered national budget process. The following recommendations are accordingly proposed:

1. Gender-disaggregated baseline data, targets, and monitoring data are essential to the process. As relevant, reliable disaggregated gender data is not yet available the process of prioritizing gender considerations is difficult and somewhat unrealistic resulting in gender neutral budgets. To this end, there is need for technical assistance (Gender experts for each sector to develop baseline data. The phased approach should help to have disaggregated data for each sector, to be able set targets and indicators).
2. MINECOFIN in collaboration with MIGEPROF should report and publish a comparative gender impact statement to be attached to every annual budget
3. MINECOFIN should disseminate the Gender Budgeting Guidelines to all budget agencies/stakeholders for its effective use in the planning and budgeting process and also undertake comprehensive training in the area especially on principles and practices to prepare ground for more practical work.
4. Some key sector for instance Agriculture, Infrastructure, Education and Health should be taken as pilot area to in the process of disaggregating data in term of gender for planning and budgeting process.

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ANNEX 1: GENDER INDICATORS TO MONITOR PROGRESS IN IMPLEMENTATION OF GENDER BUDGETING

Specific sector	Input indicators	Output indicators	Outcome indicators	Impact indicators	Responsible centre
Decentralisation and Community Participation	Proportion of the total budget allocated to the Decentralisation sector used by men and women in term of salaries, consultancies and tender processes.	Number of females and males engaged in the Decentralization and Community Participation sector.	% of (rural/urban/ male/ female) population satisfied with their level of participation in planning processes and performance evaluation	% of male and female needs satisfied by the current development plan or strategy	<ul style="list-style-type: none"> - Districts - MINALOC - NISR
	Total budget used to promote equal participation in community development.	% of (rural/urban/male/ female) population informed, consulted and participating in local and central government plans and budget % of women and men in participating in democratic elections and staff recruitment processes.	% of women and men in decision making Position both at central and local levels, in public and private sector.	% of female and male needs satisfied by existing democratic structures.	
Justice sector	Proportion of the total budget allocated to the justice sector used by men and women in term of salaries consultancies and tender processes.	% increase in number of judges, prosecutors and lawyers (male and female) graduating from the ILPD	% increase in the population of qualified and engaged female magistrates, prosecutors and lawyers	% of men and women accessing legal aid services	<ul style="list-style-type: none"> - MINIJUST - SUPREME COURT - Districts - Gacaca Courts
	Total budget allocated to decrease gender gaps in justice.	Number of gender responsive laws enacted and implemented including Law on Gender Based Violence	% of men and women sensitized on gender justice including eradication of the gender based violence	Number of gender related crimes decreased	
	Total budget allocated to address specific	% Prisons with facilities for female prisoners who are	% of female pregnant or give birth prisoners who access to		

	needs for women.	pregnant or give birth in prison.	facilities for female.		
Social Protection sector	Proportion of the total budget allocated to the social protection sector used by men and women in term of salaries consultancies and tender processes. Total budget used to address needs in social protection for all citizens.	Number of women and men engaged in the social protection sector Gender equitable on social insurance tracked and extended	% of women and men transitioning from one social protection scheme to another	Increase in revenue for the most vulnerable and poorest (male/female)	- Districts, - MINALOC - NISR
Health, Nutrition and Population	Total budget Allocated to the health sector used by men and women in term of salaries consultancies and tender processes. Total budget used to address specific needs for women	- % of women and men - - Engaged in health, nutrition and population services and projects. - % of women and men having health insurance (Mutuelle, RAMA, MMI) Number of ANC services installed with necessary equipments.	% of women and men with Access to health services. Increase % of pregnant women who receive at least 3 antenatal (ANC) visits.	R ate of Mortality of women and men Reduce maternal mortality rate per 100,000 live births	- Districts -MINISANTE - NISR
	Total budget used to support activities which aim to promote equality of chances in the population.	% women and men participating in the family planning program.	Reduction in total fertility index	Life expectancy of men and women	- Districts - MINISANTE - MINECOFIN - NISR (DHS)
Education Sector	Proportion of the total budget allocated to the education sector used by men and women in	% age of teachers (male and female) has achieved qualified status.	% of girls and boys in the NER at all levels of education (ECD, Primary, Tronc Commun, Upper Secondary	Literacy rate for men and women	- Districts - MINEDUC - NISR

	term of salaries consultancies and tender processes. Total budget allocated to the girl education program	Number of school infrastructures constructed to promote the girl education.	and High) % of girls in the completion rate at all levels.	Proportion of men and women graduated in each level of education and in each area.	
	Total budget allocated to promote education for all.	% age of schools with an adequate number of separate sanitation facilities for boys and girls.	% age of girls and boys in the completion rate at all levels % of vulnerable student girls and boys (refugees, returnees, batwa, children without families, students from poorest quintile) accessing education.		
Agriculture sector	Proportion of the total budget allocated to the agriculture sector used by men and women in term of salaries consultancies and tender processes. Total budget used to promote agriculture sector for the benefits of all citizen.	% men and women engaged in the agriculture sector.	Satisfaction with agricultural proximity services using citizens report cards for both male and female respondents:	% of men and women with food security	- Districts - MINAGRI - FEWSNET - NISR
		% of men and women with access to agricultural credit.	% of men and women benefiting for crop productivity (access to food security, access to money from selling crops)	Average of revenue from agriculture for females and males	
		% of men and women farmers trained in agricultural project management and in agricultural entrepreneurship.			
Infrastructures sector	Proportion of the total budget allocated to the	Number of men and women engaged in the	- Number of man and women with access to transport	Total revenue generated from	- Districts - MININFRA

	infrastructures sector used by men and women in term of salaries, consultancies and tender processes. Total budget to address needs of both men and women in the sectors of transport, energy, housing and communication infrastructures	infrastructures sector. Number of man and women satisfied with the transport, energy, housing and communication infrastructures	housing and communication services. - Number of man and women using mobile phone. - Number of man and women with access to internet. - Number of households using improved energy technologies for cooking.	access to infrastructures in self total revenue for females and males. Length of time spent in household businesses including kitchen for women and men. Number of women and men using their land rights for investment.	- NISR
Environment and land use sector	Proportion of the total budget allocated to the environment sector used by men and women in term of salaries, consultancies and tender processes. Total budget used to promote equity in environment management and benefiting from	Number of women and men engaged in environment sector. Number of women and men participating in environment management including land registration processes.	Number of people with land titles ownership: women/men.	% of revenue from natural resource in the	- Districts - MINIRENA - National Land Commission - REMA - NISR

	environment services	Number of men and women trained in skills related to mining businesses	Number of women and men benefiting from ecosystem services (Provisioning, supporting, regulation, cultural) in a sustainable manner.	total revenue for women and men.	
Water and sanitation sector	Total budget allocated to the WATSAN sector used by men and women in term of salaries, consultancies and tender processes	Number of women and men engaged in the water WATSAN sector.	Number of women and men with access to safe drinking water (within 250 m)	Number of women and men reducing time spent in fetching clean water for the household.	- Districts - MINIRENA
	Total budget used to support activities which aim to promote equality of chances in the population	Number of women and men participating in the water supply projects.			
	Total budget used in projects aimed to benefit to all categories of the population	Number of women and men involved in sanitation projects.	Number of women and men with access to sanitation services (in urban and rural areas).	Number of women and men affected by diseases related to the lack of sanitation.	
Private sector	Total budget allocated to the private sector used by men and women in term of salaries, consultancies and tender processes	Number of employed women and men engaged in micro and small enterprises.		Average of revenue generated from business development for men and women in household	- Districts - MINICOM - RIEPA - CAPMER - MINECOFIN - NISR
	Total budget allocated to fill gap in business support for females	Number of men and women trained in entrepreneurship.	Number of men and women participating in the private sector initiatives.		

	Total budget allocated to support business for all the population		% of women and men accessing credit in banking and non-banking financial institutions		
Capacity building and employment promotion	Total budget allocated to the employment sector used by men and women in term of salaries, consultancies and tender processes	Shares of male and female employed in informal, primary, secondary and tertiary sectors	% of salaries, allowances and other benefits for females and males over the total budget on salaries	Average of salaries and other benefits for different positions held by females and males.	- Districts, - MIFOTRA, - National Employment Commission.
	Total budget allocated to address gender inequity in employment	% of men and women trained in various occupational skills. Number of hours spent by male and female per week on domestic duties for market activities <hr/> Number of hours spent by male and female per week on domestic duties for non market activities.			

ANNEX: 2 MAIN FINDINGS AND RECOMMENDATIONS DURING FIELD VISITS

The process of consulting key institutions generated important information regarding challenges and appropriate interventions.

Challenges	Recommended interventions	Responsible institution(s)
Gender awareness is still weak and gender concept is confused with women issues		Line Ministries
Limited capacity in gender analysis, planning and gender budgeting in all institutions	A comprehensive capacity building plan in gender analysis skills for planners and other users in the different institutions should be put in place	HIDA, RIAM Line Ministries Districts
Inadequate gender disaggregated data for planning and monitoring impact	Develop a data bank on gender disaggregated data	National Institute of Statistics of Rwanda Line ministries and districts
Absence of mechanism to track impact differential of budget on men and women, boys and girls.	Clearly define gender responsive Monitoring and evaluation indicators	MINECOFIN
Absence of sector strategies on the implementation of the national gender policy	Developing sector strategies for integrating gender responsive gender monitoring indicators	Line ministries, Districts
Weak capacity to advocate for gender equality.	Develop comprehensive gender budgeting advocacy Strategy for Rwanda	National Gender machineries eg NWC, RALGA FFRP
Existing monitoring and evaluation system is not gender responsive	Develop a gender responsive monitoring and evaluation system	MINECOFIN/Line ministries

ANNEX 3: CONTACTED PERSONS DURING FIELD VISITS

INSTITUTIONS	NAMES	POSITION
1. MIGEPROF	Dr Jeanne d’Arc Mujawamariya and other key staff members	Minister
2. MINECOFIN	Mr. Elias Baingana	Director of National budget
3. Planning Unit/ MINECOFIN	Mr. Maximilien Usengumuremyi	Chair person ; Cross Cutting Issues
4. MINEDUC	Isaac Claver	Director of Planning
5. HIDA	Emmanuel Rutsinda	Program Manager
6. RALGA	Faustin Serubanza	Program Manager
7. FAWE Rwanda/ MINEDUC	Odette Mukazi	National Coordinator
8. BEIJING SECRETARIAT	Aquiline Iwemfura	Executive Secretary
9. UNDP	Christine Umutoni	Program Specialist
10. DFID	Gita, Netty Butera	Program Specialist
11. UNFPA	Fabiola Ngeruka	Gender Advisor
12. UNIFEM	Donnah Kamashazi	National Program Officer
13. SNV	Shirley Randell	Advisor –Education
14. CIDA	Odette Kabaya	Coordinator Gender Fund Project
15. NWC/CNF	Odda Gasinzigwa	National President
16. PROFEMMES	Agnes Mujawayezu	Executive Secretary
17. CCOAIB	Faustin Vuningoma	Executive Secretary
18. Private sector	Immacule Habiyambere	Independent consultant