Executive Summary

The 2 days Gender responsive budgeting training brought together a wide range of stakeholders. The participants included gender practitioners, budget analysis experts, government representatives and focal points from various organizations invited on the basis of their work towards contributing to gender equal societies and their interface with the budget making process at the county and national level.

The 2 days workshop training intended to equip the participants with skills to enable their effective participation and advocacy in the budget process and policy analysis from a gender lens. Conducted by an expert trainer, the training covered various topics on legal and policy frameworks, the budget process, tools for gender responsive budgeting and overall budget analysis, policy advocacy strategies and data for evidence informed advocacy.

Introduction

The introduction of the training involved a run through of the 2 days programs and step by step explanation of the various components to be covered. Led by the SDGs Kenya Forum, the introduction provided an opportunity to understand and orient participants on the agenda of the 2 days. In addition was to provide a platform for participants to create a set of guiding principles to guide the operations of the 2 days training in the form of ground rules.

The training program also included the overview on the cocktail launch that aimed at disseminating the results of the baseline study report on integration of gender into national and county development plans.

Highlights of National Budget Process

The training started with the background on the budget process, outlining the changes the process has experienced and the effect on the people. The changes are enshrined in the constitution, and many changes have contributed to the public participation of citizens in the budget process. These changes have enabled CSOs to approach the national and county government to express the felt gaps in the county budgets and drive accountability. Below are the highlights of the session:

- The county governments are now securing their position, as the devolution system is still new. There is an opportunity to influence the budget process, and there is the opportunity to involve citizens in the process.
- The executive arm of the national government formulates the budget, and this is the norm globally. 65% of budgets will be from the treasury, while 30% comes from the national government. We should therefore make efforts to influence the budget at all the stages, both at the national and county level.
- Public participation is improving the above percentages. Budgeting is done on a prepared template. Studies are done on annual expenditure and these influence the budget for the current year.

******* These are the unwritten rules to abide to effectively influence the budget process

The key dates for the budget process in Kenya

1st Quarter (1st July to 30th September)
- **August 30**: This date marks the beginning of the budget process in Kenya. On this date, the National Treasury and the County Treasury issue circulars to their respective departments. The circulars contain which should be made available to the public include:
  ***guidelines for the budget process for the coming financial year; and***
  ***procedures to follow to involve the public in the budget process (public participation).***

- **September 1**: On this day, the County Planning Departments should table the Annual Development Plans (ADPs) in their respective Assemblies. They should then make the ADPs public within seven days after tabling them before the Assembly. The national government does not produce an Annual Development Plan. It relies on the Vision 2030 national long-term development blueprint. There is no specific date by which the County Assembly should approve the ADPs.

- **September 1 to February 15**: The National Treasury and the County Treasuries should conduct sector hearings during this period. The sector hearings allow the public and other stakeholders to give their views at the sectoral level (e.g. security, health, agriculture, education, etc.). These views are necessary to enable the:
  ******National Treasury to prepare the National Budget Policy Statement; and******
  ******County Treasuries to prepare the County Fiscal Strategy Paper******

- **30th September**: The National Treasury and the County Treasuries should produce their respective Budget Review and Outlook Papers by this date. This is the deadline for the National Assembly and the County Assembly to consider and approve the Finance Bill. The Bill is for the current financial year beginning on 1st July. Both Assemblies should consider and approve the Bill with or without amendments.

### 2nd Quarter (1st October-31st December)

- **October 21**: The National Treasury should table the national Budget Review and Outlook Paper (BROP) before the National Assembly. The County Treasuries should also table the County Budget Review and Outlook Paper before their respective County Assemblies. This allows both Assemblies to discuss the document.
  *******Read Also: The Role of the Public Debt Management Office in Kenya*******

- **October 31**: This is the deadline for the Controller of Budget (CoB) to release the 1st quarter budget implementation reports and for County governments to publish their first quarter budget implementation reports which cover the period from 1st July to 31st September of the current financial year. The reports are for the national government and the county governments respectively. The Office of CoB should then table these reports before the Senate and the National Assembly and make them public.

- **November 15**: The National Government should publish its first-quarter budget implementation report. The report covers the period from 1st July to September 31st of the current financial year. It should then table the report before the National Assembly. Thereafter, it should make the report public, usually through the Treasury website. The National Treasury releases the national government reports under the title “Quarterly Economic & Budgetary Review” (QEBR).

- **December 31**: The Auditor General or the Kenya National Audit Office (KENAO) releases the audit reports. These reports are for both the national and the county governments for the previous financial year ending on 31st June.

### 3rd Quarter (1st January-30th March)

- **January 1**: The Commission for Revenue Allocation (CRA) should submit its recommendations on the vertical sharing of national revenue to the National Treasury by this date.
The vertical sharing is the division of the ordinary revenue that the national government raises nationally between the national and the county governments.

- **January 31:** County governments should publish and publicize their 2nd quarter budget implementation reports. The reports cover the period from 1st October to 31st December of the current financial year. Also deadline for Controller of Budget to release the 2nd quarter budget implementation reports. The reports are for both the national and the county governments. The office of CoB should table the reports before Parliament and then make them public.

- **February 15:** The national government publishes its 2nd quarter budget implementation report for the period from 1st October to 31st December. It should table the report before the National Assembly and then make it public. The National Treasury submits four crucial documents to parliament on this date. These are the:
  - National Budget Policy Statement (BPS);
  - Medium-term Debt Management Strategy paper;
  - The Division of Revenue Bill (DoRB); and
  - The County Allocation of Revenue Bill (CARB).

- **February 28:** Parliament should approve the Budget Policy Statement (BPS) by this date. County Treasuries should table their respective County Fiscal Strategy Paper (CFSP) before the County Assemblies by this date. Cabinet Secretary for Finance should submit the statement on the Debt Management Strategy to the Commission on Revenue Allocation and the Intergovernmental Budget and Economic Council. The CS of Finance should then publish and publicize the statement.

- **March 1:** This is the deadline for the National Treasury to publish and publicize the Budget Policy Statement after tabling it before parliament.

- **March 7:** The deadline for the County Treasuries to publish and publicize their Fiscal Strategy Paper after tabling them before the County Assembly.

- **14 March:** The County Assemblies should approve their respective County Fiscal Strategy Paper by this date.

- **March 15:** This is the deadline for Parliament to consider the Division of Revenue and County Allocation of Revenue Bills and approve them with or without amendments.

**4th Quarter (1st April to 30th June)**

- **30th April:** Deadline for the Counties to publish their third-quarter budget implementation reports. Deadline for the Controller of Budget to publish and publicize the 3rd quarter budget implementation reports. The reports are for both the national and the county governments. The National Treasury should submit the national budget proposal (or budget estimates) before Parliament. The Judiciary and the Parliamentary Service Commission should also submit their own independent budgets before parliament. Each County Treasury should submit the county budget proposal (or budget estimates) to the County Assembly on this date. Each County Assembly clerk shall prepare, and submit to the County Assembly, the budget estimates for the County Assembly. The clerk should submit a copy of the estimates to the County Executive Committee Member for Finance.

- **May 1 to June 30:** Some of the activities that take place during this period have no specific timelines or deadlines. They include
  - The Budget Committees for both the National and the County governments will begin to conduct public hearings on the budget proposals/estimates.
  - The Cabinet Secretary for Finance and the County Executive Member for Finance should publicize the national and county budget estimates ‘as soon as practicable’ after they table them before the national and county assembly respectively.
The national assembly and the county assembly shall consider the national and the county government budget estimates respectively. They shall then approve them, with or without amendments, in time for the Appropriation Bill and any other laws required to implement the budget (except the Finance Bill) and pass them by 30th June in each year.

Not later than twenty-one days after the national and the county assembly have approved the budget estimates, the National and the County Treasury shall consolidate the estimates, publish, and publicize them respectively. (Approved Budget)

Upon approval of the budget estimates by the National Assembly and the County Assembly, the Cabinet Secretary for Finance and the County Executive Member for Finance shall prepare and submit an Appropriation Bill of the approved estimates to the National Assembly and the County Assembly respectively.

- **May 15:** The national government should publish its 3rd quarter budget implementation report.
- **June 30:** This is the deadline for Parliament and the County Assembly to pass their Appropriation Bills.

From June 30th, the budget process for the next year in Kenya begins afresh. You should again expect the Finance Bill and the Auditor General reports. These reports mark the end of the budget process in Kenya from the previous year. Despite that, we shall begin a new budget cycle in August going forward.

**Highlights of the budget processes**

**Approval Stage**
- Parliament and the 47 County Assemblies are in charge of the approval stage at the national and the county level. At the approval stage, the key events that should take place are:
  - Parliament adopting the Budget Policy Statement and the County Assemblies adopting their respective County Fiscal Strategy Paper, as a basis for future deliberations;
  - Amending and approving the budget estimates after the national or county Executive (specifically the Treasury) tables them before Parliament or the County Assembly.
  - Enacting the Appropriation Bill and any other Bills required to implement the budgetary proposals.
  - The Appropriation Bills (also known as the Approved Budgets) and the Finance Acts are the budget documents for both levels of government that belong to this stage.

**Audit Stage:**
- The Kenya National Audit Office (KENAO, or the Auditor General) audits and reports on the accounts of both the national and the county governments.
- The audit report should confirm whether (or not) both levels of government spent public money prudently (that is, legally and effectively).
- KENAO should table the reports before Parliament or the relevant county assembly. Within three months after receiving an audit report, Parliament or the county assembly should debate and consider the report and take appropriate action.
- Thus, the Auditor General’s reports for both levels of government are the documents that belong to this stage.

**Implementation:**
- The Executive at the national and the county level is in charge of the implementation stage. At this stage, the Executive implements the budget proposals passed by Parliament or the County Assemblies.
- (Parliamentary) Oversight also takes place at this stage. It involves:
• evaluating and accounting for, the national and county governments’ budgeted revenues and expenditures; and
• Reviewing and reporting on those budgeted revenues and expenditures every three months.
• Therefore, the quarterly budget implementation reports by the Controller of Budget are the documents that belong to this stage. The national and county governments should also come up with quarterly budget implementation reports which belong to this stage.

County Budget Process:
The process starts with the development of the County Integrated Development Plan which covers long term and medium term planning. It involves planning for and establishing financial and economic priorities for the county over the medium term. At this stage, an overall estimation of the county government’s revenues and expenditure is made. The county treasury then prepares and submits to the county executive committee the County Strategy Fiscal Paper (CSFP) for approval, which is then submitted to the county assembly for approval by 28th February each year. The county assembly should within 14 days consider & adopt the Strategy Fiscal Paper with or without amendments. Moreover, the county treasury shall consider any recommendations made by the county assembly and publish the Fiscal Paper within 7 days.
The county executive also prepares annual cash flow projections for the next financial year by 15th June, to be sent to the Controller of Budget, Intergovernmental Budget and Economic Council and the National Treasury. The county executive member in charge of the county treasury submits the budget estimates & the draft Bills (except the Finance Bill), to the county executive committee for approval by 30th April every year.
Following county executive committee approval, the budget estimates are submitted to the county assembly for approval. The clerk to the county assembly then prepares and submits the budget estimates to the assembly and the county executive committee member in charge of the county treasury for comments. The county executive committee member in charge of the county treasury then publishes and publicises the estimates. The month of May is the period when the county budget committee holds public hearings on the budget. Upon approval, the county executive committee for finance prepares and submits the County Appropriation Bill with the approved budget estimates to the county assembly. The county assembly debates and approves the Appropriation Bill, with or without amendments, and within 90 days after its passing, the assembly passes the Finance Bill. Implementation of the county government’s budget happens on October 30th, when the county government must publish the first quarterly implementation report.

Plenary Discussions and Feedback

• It is important to work closely with the county officials throughout the budget process to access information on public participation dates balancing that with boardroom advocacy.
• MCAs lack capacity hence need for capacity building. Although the budget process should be people driven and not politics driven, it is often the other way around.
• The language used in budgets is also very technical, and this deters engagement, therefore a lot of civic education needed.
• The regional development authorities such as the Central Kenya Economic Bloc invalidate the work of counties; the national government wants to retain control over devolved functions, which interferes with the work. Poor debt management also interrupts the budget process e.g. the dam controversy.
• The Parliament and Judiciary present their budgets at a different time from the other budgets.
Budgets are sectoral; CSOs need to keep this in mind during advocacy. In some sectors, the First Ladies wield influence over budgets, although they do not have official offices. There are more of these unwritten rules; working with these rules helps gain political goodwill.

CSOs need to have a long term and sustainable outlook in budget advocacy beyond donor funded time bound projects.

It is important for advocacy to cultivate buy-in from across sectors and offices such as that of the governor when it comes to influencing supplementary budgets. This balanced with engagement with county officials across sectors is key for success.

**Introduction to Effective Advocacy**

Session led by SDGs Kenya Forum focused on outlining the definition, broad aspects of advocacy and example of activities for advocacy. Along with delving deeper on messaging, movement and ally building and the steps for policy advocacy, the session also highlighted the use of social media for advocacy. Recognizing that advocacy happens differently and at various stages.

Layered to advocacy was the need for data for evidence informed advocacy. Ways in which to collect, analyse, utilize and disseminate data for advocacy.

Below are the key highlights from the session

❖ Messaging and delivery is important. This involves deciding whether to convey a simple or complex topic, depending on the ideal language for your audience. It also involves understanding who is being targeted, and whether the topic is sensitive or not.

❖ Identify which social media platforms are more common and easily accessible as well as the connectivity capabilities in the area. Mobile and internet connectivity are important for effective social media advocacy.

❖ Establish what the outlook of social media in your area is. This will determine whether citizens are engaged online or not. It is also important to know what is popular or trending, and whether the youth are online?

❖ Documentation is key for data collection because bottom up approaches yield more relevant solutions.

Data advocacy approach is more effective because:

- It educates and empowers the communities when sound methodology has been used.
- When preceding research or policy papers have not provided clear directions, data provides a way forward.
- Sometimes confrontation can threaten service delivery – which is not desirable.

**Panel Discussion:**

The panel discussion moderated by the SDGs Kenya Forum aimed at sharing experiences from partners such as DSW Kenya, NAYA Kenya, International Budget Partnerships and Organizations of African Youth on leveraging budget advocacy as a tool to lobby for increased resource for gender equality and women’s empowerment in the counties. The selected partners have had success influencing budgets on issues such as adolescent sexual and reproductive health, Family planning and building citizens capacity to participate effectively in budget processes.

Highlights from the panel discussion

- Capacity strengthening is key for effective engagement in the budget processes at the county level.
- There are multiple opportunities for working in the counties working closely with MCAs, youth and CSOs to collectively analyze budgets.
- The budget process though complex is a powerful process which will ultimately lead to a shift in power. However, the complexity of process is daunting.
- Working with county officials to build alliances at the county assembly offsets some of these challenges. Many county officials also don’t have he capacity for their work.
- It is important for citizens to ensure the implementation of the budgets happens as it was passed. Citizens are not involved in the supplementary budget process.
- The budget cycle is constant. Budget implementation doesn’t stop; there is always something happening in the budget process.

Plenary Discussion highlights

- Once the budget goes through the public participation process, the supplementary budget is introduced and the previous one is scrapped. It is therefore important to speak to related directors. Counties are already drafting the ADPs for 2020-2021.
- Citizens and CSOs need to interact more with the controller of budget’s reports- counties don’t utilize all the money set aside for development.
- Accountability is a major issue; we need direct efforts at inspiring public participation but we do not invest in accountability.
- Some counties have reported an increase in budgets due to public participation. For example, in Kisumu, there has been an increase in allocation for family planning.
- All decisions on spending in this country should be subjected to public participation.

DAY 2
Recap of Day 1
In highlighting the discussions from the first day, below questions emerged for clarification:
- The process and criteria behind public participation, especially the criteria used for invites.
- Best strategy to include advocated for budgetary allocations in the supplementary budget?
- Role of data in driving budget advocacy- linked to the case of teenage pregnancies in Kilifi.

Below are participants’ experiences with media engagement, linking to the advocacy session:

- Need to build the media capacity on specific issues for proper messaging and avoid sensationalism.
- Local stations are excellent medium for advocacy messages especially at the grassroots.
- The use of social media in the form of posts and twitter chats is also popular.
- TV Stations have leveraged champions to profile certain issues.
- County Calendars are key to access for partners to ensure there is no competition for events.
- CSOs should build and maintain a relationship with a particular station. Local media have links to larger media houses.
- Some projects have budgetary allocation for media and airtime, and others don’t. Hence relationships are key even when there are no budgets.
- It is key to work with grassroots organizations who are often charged lower rates.
- Regular shows in local stations are existing platforms that can drive effective advocacy as they are trusted and its easy to profile audiences.
- With media, commemorative days are important; therefore, it is important to align advocacy events with commemorative days for better coverage.
- The Gates Implementing Partners’ activities have specifications of media engagement. WEL therefore set aside money and strategically mobilized local owners of stations and made
them gender champions. This gives the organization a good platform to negotiate for affordable media coverage. This goes towards building relationships

- Counties have their own methods of working and it is important to consider that when approaching them. It is important to build county relationships.

**Gender Responsive Budgeting**

**Definition:** an analysis using a gender lens of how governments raise and spend public money. It prioritizes how the way public funds are raised & allocated to women, men, boys and girls in their sex & gendered roles – both the justification for allocation, the process and where it is allocated and in what quantities as well as possible impacts on women, men, girls and boys in respective sectors.

- The aim of GRB is to achieve gender equality/equity in decision making about allocations and distribution of budgets. GRB is meant to analyse and influence a positive impact of allocation and expenditure of budgets on women, men, boys and girls, in particular those at a disadvantage. GRB also holds governments accountable for legal/policy commitments.

![Equality Versus Equity](image)

**Rationale for GRB:**

- Women and men, boys and girls are socialized to play different but complementary roles in society; they often have different needs and interests arising from the roles they are expected to play. There is need to identify and recognize the gender roles and categories of practical and strategic needs arising from assigned roles and budget purposively to achieve/promote gender equality/equity. GRB attempts to disaggregate allocation and expenditure according to its different impacts on women and men.

- GRB calls for putting on a gender lens while looking at government budgeting and spending. GRB simply looks at the division of resources, for example, whether taxation is equitable; those who earn more should be taxed more, but it often isn’t the case. Analysis of the budget often reveals discrimination.

- The public participation processes should reflect gender equality, but it is not the case in many counties. Looking at it from the perspective of GRB means looking at it from the perspective of whether men and women are participating equally. Budgeting needs to look
at both genders, and who is able to access the funds. In Somalia, the army is made up of only men, and the national budget allocates 50% of the budget to the army, meaning that men are getting more money.

- In big infrastructure projects, we should look at the projects from the procurement level. This means we should analyse who is getting the contracts, and whether there is equal gender labour distribution; the construction industry is a male dominated field. You will find that often, majority of the gainful industries are mainly male dominated. It also calls for analysis of the gender composition in the purchasing goods and services, and whether the infrastructure serves both women and men beneficially.

- Women occupy the bottom of the gender segregation pyramid, yet a lot of the jobs they do such as ‘vibandas’ contribute a lot to national revenue. Feminine hygiene products are double taxed, with both luxury and VAT taxes being applied to these products. Women and their income contribute more to the household tax in terms of buying food (VAT). Taxation should take into consideration whether the use of a good is based on a choice; women don’t choose to need pads, yet they are taxed as luxury, although women don’t have a choice on whether to menstruate or not. The aim of GRB is to ultimately provide people with the same opportunities, allocation and distribution of budget.

- It is important to do in-depth needs assessment and not to assume the needs of women. We should include culture in the analysis. Girls spend more time in unpaid care work than their male counterparts, and GRB needs to take care of this. It is important to also take care of what the adolescent boy needs, and to have data to back advocacy for the boy child’s needs.

**Policy/Legal Framework for GRB**

Among the policies in place supporting GRB are:

- The National Policy on Gender and Development,
- Vision 2030,
- The Sessional Paper No. 2 of 2006 on Gender Equality and Development;
- The Gender Mainstreaming Implementation Plan of Action (2007) and;
- The Monitoring and Evaluation Framework for Gender Mainstreaming (2009)

The 2010 Constitution and subsequent legislation require equitable public participation in county public finances. The Public Financial Management Act (2012) makes special provisions that support gender responsive budgeting by providing that the principle of equity be adhered to in the budget making process at the national and county level governments. The budget making process by the national government set out under Section 35 of the Public Finance Management Act - similar to the process at the county level.

The principle of equity means that the budget has to address the different needs of people. In Kenya, men punish women who behave badly by withdrawing support for children; this is not the situation in other cultures, especially Malawi and Zambia.

Finance management law supports GRB. Gender laws also support GRB, but they require money for implementation, and there is no budgetary provision for these laws. Protection against Domestic Violence Act was passed 4 years ago, but has not been implemented due to the lack of budget. The gender departments are assumed to attract donors, so the government does not allocate taxes to these laws and departments Other laws include

- National policy for gender and development has been under review for the past 4 years.
- Vision 2030- social goals on equality with implications on budget
- Sessional paper 2 on Gender equality
- M&E framework of 2009
- Sectoral policies in different ministries can be used for advocacy
Plenary Discussion

- CSOs should hold the government accountable on the treaties they have ratified. For this to happen, CSOs must know laws passed at all levels including Pan African level.
- Social development should not be a foreign agenda; donor funding priorities sometimes outside of government projects hence should not guide gender budgeting.
- Often, budgets assigned to certain programs are dependent on the person in office; once that person leaves the program dies. We need to keep transition of duty bearers in mind in all advocacy attempts.
- Basing the conversation on ‘Boys vs girls’ is a way to invalidate the need for women’s rights, despite the evidence.

Key steps and tools in Gender responsive budgets training:

Modes of Implementing GRB

- **Funding women/girls empowerment Initiatives**: focus on budget allocations targeting women and girls using special development projects meant to empower them and that involve gender specific expenditures- focus on how much has been allocated directly to “women’s initiatives.

- **Funding women socio-economic sectors**: that by statistical gender participation (demographically) traditionally or usually show a heavier representation e.g. subsistence agriculture or micro and small business enterprises. The idea is to increase productivity and efficiency in those sectors to enable women maximize on the benefits accrued.

- **Funding service related initiatives**: support and improve actualization of (largely) women’s functional roles in non-paid work contributions to the economy at household level & community responsibilities. The focus is largely on social cushions and appropriate technologies that would save women time as well as impacting positively on their livelihood pursuits and quality of life.

- **Funding targeting reduction of structural gender inequalities**: planned to systematically address structural gender based inequality in access to available (budget) resources. The budget sets out to address gender inequalities in a demonstrable equitable manner. It utilizes comprehensive sector gender desegregated data to identify and deal with identified gaps/inequalities in processes and among beneficiaries.

Lessons from promising case studies on implementation of Gender responsive budgets training (Morocco/Rwanda)

Morocco:

- Included provisions in favour of gender equality in the country’s new Constitution in July 2011. Article 19 explicitly enshrines gender equality in the enjoyment of civil, political, economic, social, cultural and environmental rights. The new Constitution also introduces the principle of gender equality through several articles that mention the commitment of governments to work towards the creation of conditions to allow the achievement of gender equality and equal representation of women, and access to decision-making spaces.

- Adopted a new organic law of finance, by the Council of Government, which legally institutionalizes gender equality throughout budget processes. The new legislation explicitly mentions that gender equality must be taken into account in the definition of objectives, results and indicators of performance of the line budgets. The new organic law also institutionalizes the Gender Report as an official document that is part of the annual Finance Bill – an important achievement.
- Annually, Morocco produces a Gender Report that contains information on the work conducted by each sector disaggregated by gender (where data allows), which has become an important accountability and monitoring tool, advancing implementation of GRB from one year to the next.
- Developed tools and instruments on gender budgeting analysis
- Conducted capacity building Workshops and training sessions for planners and budget managers in ministerial departments;
- Conducted awareness and training sessions for the benefit of members of Parliament and NGOs. Developed tools: A Practical Guide on the results-based budgetary reform integrating gender, for parliamentarians and NGOs and a Training Manual on Gender Responsive Budgeting;
- Improved the national IT system by integrating gender-responsive data; developed a Comprehensive Guide of Gender-responsive statistics; and integrated gender dimensions in the local IT system and launched the second Time Use Survey.
- Adopted continuous improvement of the analytical approaches

**Rwanda implementation of GRB:**
- The government set up a GRB program with the objectives:
  - To have a consolidated gender budget statement or report to accompany the 2010/11 budget and all subsequent years;
  - To make discussion and analysis of government policies from a gender perspective;
  - To increase gender responsive budget allocation in pilot sectors (health, education, agriculture) and later in all sectors
- Phase 1: Preparation of institutional framework; creation of core team and steering committee
- Phase 2: Sensitization of all layers of government, CSOs and donors, training of core staff team
- Phase 3: Provision of more in depth training and support to pilot sectors above.
- Review of documents which guide planning and budgeting at National and district level
- Collection of gender disaggregated data at National and District levels

**Step 1: Strategic planning**
- Ensure that gender inequalities are identified at planning and budgeting stage
- Develop strategies and programmes to reduce the number of unpaid working hours by enabling women to participate more in paid labour

**Step 2: Budget preparation**
- Budget coordination committee provides guidelines instructions and tools to budget ministries/districts on gender issues
- Strategic issue paper (budget request submissions); refocus ministries and district programmes/activities to be gender sensitive
- Gender budget statement to be used during review and negotiations between the ministry of Finance and individual line ministries and districts of budget request
- Budget framework paper is prepared – the section on sector budget priorities must now be gender sensitive

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1 REPUBLIC OF RWANDA GENDER BUDGETING GUIDELINES...  
http://www.migeprof.gov.rw/fileadmin/_migrated/content_
• Gender budget statement s annexed to draft finance law and presented to parliament to grant opportunity for review and detailed discussions on the draft finance law
• Reviews are conducted sector by sector by parliamentary committee
• The Finance Law is approved and published with gender budget statement

Step 3: Budget execution
Step 4: Budget monitoring of fiscal realization
Step 5: Budget reporting
Step 6: Policy review at national and local levels

CONCLUSION

The 2 day workshop training successfully accomplished the set objectives. Throughout what was interactive workshop training was the continuous exchange of information and knowledge for partners and especially women’s rights organizations to enrich their approaches, strategies and tactic on budget advocacy. Additionally, the workshop participants whose feedback about the workshop was positive affirmed the need for continuous capacity strengthening. This was echoed through the suggestions to organize further trainings and create opportunities for exposure to the budget processes. Further to this was the opportunity provided to share best practices and network among the participants and the invited panellists

The training wrapped up with the launch of the baseline study report on integrating gender into county and national development plans.

Through the Gates funded SDGs Kenya Forum commits to continue working towards realization of gender equality through SDGs 5 implementation, follow up and review.

************END************