

ADA/PC BUDGET TRAINING WORKSHOP

“Financial Oversight Function of Parliamentarians: Tools and Mechanisms for Optimum Government Budget Analysis”

Accra, December 11-15, 2006

1. BACKGROUND

The extent to which parliaments and parliamentarians are able to carry out their legislative, oversight and representative functions in ways that engender good governance values of accountability, transparency and participation is of paramount importance. The budget process – preparation, approval, implementation, monitoring and evaluation – is key component of parliaments and parliamentarians’ functions as an arm of the state. This is because government budgets are about the allocation of scarce resources that affect the lives of the citizenry who parliamentarians in a democratic dispensation represent. It is therefore imperative that parliamentarians are equipped with the necessary tools with which to perform its role in the budget process, particularly, understanding the salient elements in the budget process that are of direct relevance, within the context of democratic sub Saharan African countries, in the poverty/development discourse.

With support from the Austrian Development Agency, the Canadian Parliamentary Centre (PC) organized a five-day training workshop on the theme *“Financial Oversight Function of Parliamentarians: Tools and Mechanisms for Optimum Government Budget Analysis”*. The training program was held at the newly established, ADA-financed Learning Centre (LC) in the APRO office in Accra, Ghana for the period 11th – 15th December 2006. This training program is the first in a series of budget training workshops to be undertaken by the LC of the APRN and scheduled to be offered twice yearly for the next five years under the ADA/PC funding agreement.

2. OBJECTIVES

The objectives of the training workshop were to:

- Strengthen capacity of parliamentarians to perform their financial oversight functions; and
- Equip parliamentarians with tools with which to analyze government budgets particularly identifying pro-poor and gender equity programs.

3. WORKSHOP SUMMARY

The training workshop brought together 11 parliamentarians from three African countries – Malawi, Tanzania and Uganda. Additionally two parliamentary Clerks of the Budget Committee of Uganda and Malawi also attended. *See Annex B for a comprehensive list of participants.*

The five-day program witnessed five presentations on budget issues particularly poverty/development discourse. The topics of the presentations were:

- *Understanding National Budgets*
- *Role of Parliamentarians in the Budget Process;*
- *National Budgets and the Millennium Development Goals (MDGs);*
- *Analyzing Government Budget Statements: How Pro-Poor should a Budget be?; and*
- *Analyzing Gender Equity in Budget Statements: Key Issues*

The training program was made as participatory as possible. The first four days of the program followed a similar pattern where, a presentation on one of the five topics listed above was followed by a group work. The group work was carefully tailored to address the presentations made. One presentation each was undertaken in the first three days with two presentations and two sets of group work on the fourth day. The subjects for discussions for the group work were as follows:

- *Why are budgets described as economic, legal and political?*
- *Key issues in understanding the budget process;*
- *What roles do Parliamentarians play during – legislative scrutiny, legislative oversight, and legislative accountability;*
- *Track MDG related expenditures in national budgets;*
- *Identify MDG goals and targets in budget statements;*
- *Identify and track expenditure on Gender, and Pro-poor initiatives in the three national budget statements.*

These group work and exercises were based on national budget statements for three countries – Ghana, Kenya and South Africa. Sample group work is attached in *Annex C*.

Summary of the findings of the group work

- Some budget statements were not very explicit on amounts earmarked for certain programs e.g. education, health;
- Superficial discussion of key national/international development policy issues – NEPAD, MDGs etc;
- Budget statements of selected countries adequately highlights key developmental issues – pro-poor programs, MDGs, gender equity etc;
- Gender equity considerations were not discussed separately.

4. FIELD VISIT

As part of the training program participants visited two places – a portion of a national highway under construction to link the two major cities in Ghana, Accra and Kumasi; and to the parliament of Ghana. The objective of the first visit (road project) was to give a practical meaning to the theoretical issues of tracking expenditure in national budgets as

well as to gain a better appreciation and understanding of how accountability and oversight issues in the budget process could be addressed. Participants were briefed on the estimated cost of the road project, estimated time for completion, status of the work as at the time of the visit and the process that guided the award of the contract. Additionally, the impact of the project on intended beneficiaries when completed was also addressed. Participants had the opportunity to ask questions.

Questions posed by participants sought to enquire about the processes leading up to the award of contracts and the construction of the road. Questions particularly sought answers to the length of the road, the number of estimated communities it will serve, estimated completion dates as well as its estimated costs and the general processes undertaken to award the contract to a suitable road contractor. Of particular importance to the MPs was whether a project of such magnitude was put before parliament for debate and approval.

Equipped with tools that enhance their capacity to perform their oversight roles, MPs were able to pose these questions which are indications of their ability to track government expenditure and to hold the executive accountable to its duties and responsibilities.

The visit to the Ghana parliament offered the opportunity to the participants to gain a first hand experience of the Ghana parliament in session and to be able to draw comparisons with their own. The MP participants' presence in the Chamber of the Ghana parliament was recognized as the Speaker of the parliament acknowledged their presence by introducing his guests to their Ghanaian colleagues.

5. EVALUATION OF TRAINING PROGRAM

As part of policy Parliamentary Centre always conducts an evaluation of training programs it undertakes as one measure of improving future training programs by incorporating the useful aspects of the responses received from participants. Attached in the *Annex* to this report is a sample of the evaluation questionnaire. The evaluation questionnaire sought to answers to the relevance of the training program – content, substance and its applicability. Additionally, issues relating to whether or not the training program imparted any amount of new knowledge on their understanding of national budget statement – tracking of development programs/projects.

Responses from the questionnaire indicated that participants benefited immensely from the training program. That their understanding and tracking of topical and relevant issues of national importance such as pro-poor programs, the Millennium Development Goals and gender equity issues in national budgets has been greatly deepened.

Together with comments bordering on logistical arrangements particularly the adequacy of travel allowances given to participants, these responses will serve as useful inputs for future training programs that the Centre will undertake.

6. CONCLUSIONS

The five-day training has aided in developing a shared understanding of national budgets through the presentations and group work exercises. It has now come to be firmly accepted that a greater understanding of national budgets should be an integral part of an MP's work. Since budgets represent policy statements and direction of the economy and is supposed to affect the lives of constituents who parliamentarians represent, a better understanding of budget statements will for instance ensure that elements of that policy document will address fundamental issues of gender issues, pro-poor policy initiatives as well as the extent to which issues of international development concerns are being addressed. Reviews and comments received in the evaluation of the program will also go a long way in improving future workshops on national budget process.

ANNEX

A. PROGRAM OF FIVE-DAY ACTIVITIES

ADA Training Workshop

11th –15th December 2006

Theme

PARLIAMENTS AND FINANCIAL OVERSIGHT: TOOLS AND MECHANISMS FOR OPTIMUM BUDGET ANALYSIS

Objectives

- To strengthen capacity of parliamentarians to perform their financial oversight functions
- To equip parliamentarians with tools with which to analyze government budgets particularly identifying pro-poor and gender equity programs.

Summary of activities

- Day 1: Presentations, Discussions and Group work/Case study
- Day 2: Presentations, Discussions and Group work/Case study
- Day 3: Presentations, Discussions and Group work/Case study
- Day 4: Presentations, Discussions and Group work/Case study
- Day 5: Field Visit, de-briefing, and conclusion of activities of training program

Day 1: Presentations Discussions and Group work/Case study

- 9:00 – 9:15 Official welcome and opening address
By the Dir. Of the Africa program – Dr. Rasheed Draman
- 9:15 – 9:45 Opening remarks by an invited guest
(TBD)
- 9: 45 – 10:00 Introduction to training program
By Budget and Governance Advisor – Mr. Philip Cobbina
- 10:00 – 10:30 Break
- 10:00 – 10:45 Presentation: Understanding National Budgets

10:45 – 11:45 Discussion of presentation

11:15 – 12:15 Group work I: (Identify reasons for describing budgets as economic, political and legal tool)

12:30 – 1:30 Lunch

1:45 – 15:00 Group work II: (Specific characteristics of an ideal budget)

15:00 – 15:15 Break

15:15 – 16:15 Report/summary of group work I & II

Day 2: Presentations and Discussions

9:15 – 10:00 Presentation: Role of Parliamentarians in the Budget Process

10:00 – 10:30 Group work I: (General role of parliament and its relationship to the budget process)

10:45 – 11:00 Break

11:00 – 12:30 Discussion of Presentation

12:30 – 13:30 Lunch

13:45 – 15:00 Group work II: (Stages of the budget process)

15:00 – 15:15 Break

15:15 – 16:15 Discussion of group work I & II

Day 3: Presentation and discussions

9:15 – 10:00 Presentation: National Budgets and the MDGs

10:00 – 10:30 Group work I: (Identify and discuss elements of MDGs in National Budgets)

10:45 – 11:00 Break

11:00 – 12:30 Discussion of Presentation

12:30 – 13:30 Lunch

13:45 – 15:00 Group work II: (Select one (1) MDG and track its expenditure in National Budgets)

15:00 – 15:15 Break

15:15 – 16:15 Discussion of group work I & II

Day 4: Presentation and discussions

9:15 – 10:00 Presentation I: Analyzing Budget Statements: How Pro-poor should a budget be?

10:00 – 10:30 Group work I: (List and discuss pro-poor policy initiatives in National Budgets)

10:45 – 11:00 Break

11:00 – 12:30 Discussion of Presentation I

12:30 – 13:30 Lunch

13:45 – 14:30 Presentation II: Analyzing Gender Equity in Budget Statements: Key Issues)

14:30 – 15:00 Group work II: (List and discuss gender considerations in national budgets with specific reference to the gender related MDG)

15:00 – 15:15 Break

15:15 – 16:15 Discussion of group work I & II

Day 5: Conclusions of the training program

9:00 – 12:30 Field trip (Visit to sections of the Accra – Kumasi road, (i.e. Achimota)

12:30 – 13:30 Lunch

13:45 – 14:30 De-briefing from field visit

14:30 – 14:45 Evaluation

14:45 – 15:15 Closing remarks

B. PARTICIPANTS LIST

	Name	Contact Information	Designation
1	S. Rwamafa Byanagwa	sbyanagwa@parliament.go.ug	MP – Uganda
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3	J. Kiiza Rwebembera		MP – Tanzania
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5	C. A. Abia	acbako@parliament.go.ug	MP – Uganda
6	Ania S. Chaurembo	aniachaus@hotmail.com	MP – Tanzania
7	E. Kabadi Nyawazwa		MP – Tanzania
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9	Felix Bello	fegbello@yahoo.co.uk	Committee Clerk – Budget and Finance, Malawi
10	Nelson Chuthi		MP – Malawi
11	Anderson Steppe		MP – Malawi
12	Roy Choma		MP – Malawi
13	Dr. K. M. Thindwa		MP - Malawi

C. GROUP EXERCISES

Day 1: Group Work I

Budget as an Economic, Political and Legal tool

Group Work:

As groups carefully review the key issues in the presentation, in text box A and text box B.

Why are budgets described as economic, social and political tools?

As a group please provide reasons for your responses. You can use specific examples from the text boxes and the presentation, as well as from issues that emerge from your group discussions to support and help explain your responses.

Text Box A

BUDGET

- Key economic policy instrument
- Perhaps the most important document that governments produce
- Powerful tool in influencing economic and social development
- Device through which the Executive sorts out what to actually provide to citizens and how to pay for it, in line with legislative obligation, policies and financial situation

Text Box B

Key issues in understanding the budget process

The national budget is a document that, once approved by the legislature, authorizes the government to raise revenues, incur debts and effect expenditures in order to achieve certain goals. Since the budget determines the origin and application of public financial resources, it plays a central role in the process of government fulfilling economic, political, social, legal and administrative functions.

There are substantial areas of consensus in the available literature on the analysis of the budget process, including the following points:

- The process of allocation of resources to different institutions and purposes is essentially a political, rather than purely technocratic one. Any attempt to address content of budget allocation without looking at political process is therefore unlikely to be helpful;
- The problem of budget allocation (how resources are divided) cannot be abstracted from macro economic and revenue issues (which determine the size of the overall resource envelope) and efficiency/effectiveness in the use of funds. A holistic understanding of public expenditure systems - and the institutional cultures that condition them - is important in order to formulate strategies for change and improvement;
- It should never be automatically assumed that allocations translate accurately into spending. What money actually gets spent by whom, on what items and for what purpose is often determined during the process of budget execution.

(Source: Norton, A. & Elson, D. (2002). What's behind the budget? Politics, rights and accountability in the

Day 2: Functions Of Parliament/Role Of MPs And The Stages Of The Budget Process

Group Work II

The Four - key stages in the budget process

(Drafting, formulation); (Legislative – debate/adoption) (Implementation – execution) (Audit – control)

Step1:

- As a group please look at the accountability cycle of the budget process Fig 1
- Based on the group summary of functions of Parliament/ MP please review Fig 1 below and provide responses to the following:
- What role will parliament/ MPs be playing during the
 - Legislative scrutiny
 - Legislative oversight
 - Legislative accountability

Step2:

As a group please look critically at the Fig 2. the stages of the budget process, Review and answer the questions in the text box that follows on page 3.

Please refer to pages 2 and 3

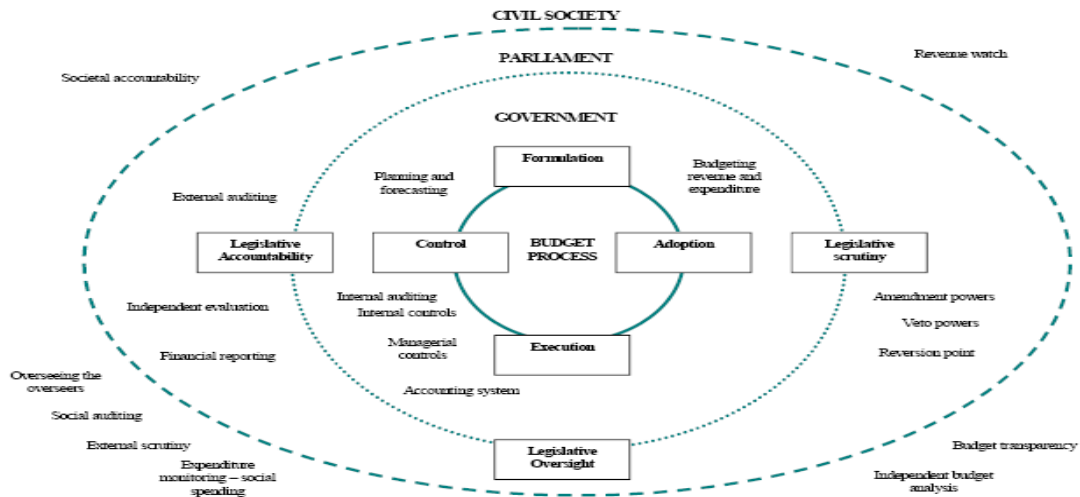
(if the group does not complete this exercise within the given time- please find time as a group to complete the chart)

SOURCE : Budget Institutions and Fiscal Responsibility *Parliaments and the Political Economy of the Budget Process in Latin America* Carlos Santiso 2005

"Parliaments help enforce government accountability along the different phases of the budget cycle. Fig1 depicts the accountability cycle of the budget process and illustrates the contribution of parliaments to fiscal oversight and financial accountability. It underscores the fact that parliaments are a key part of broader systems of fiscal control. Therefore, strengthening the institutions of legislative budget oversight contributes to foster the three main dimensions of accountability:

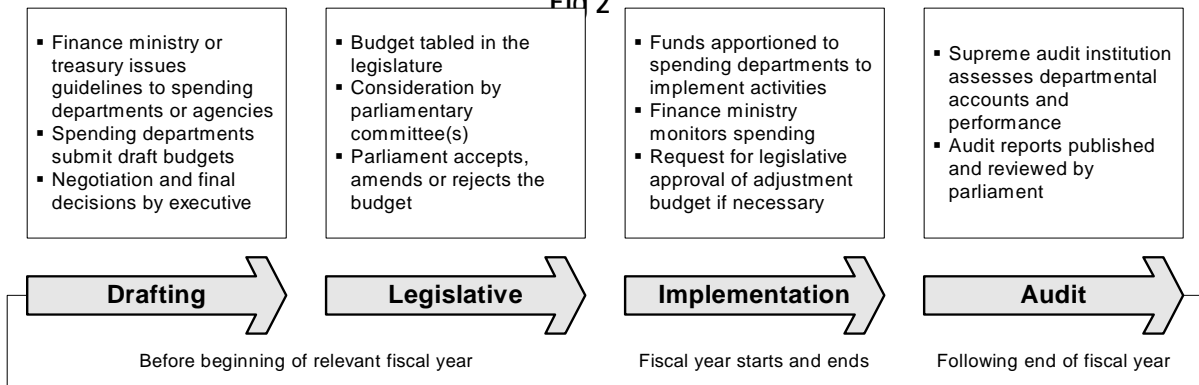
- (i) *Ex ante accountability*, ensuring that budget allocations adequately reflect policy priorities;
- (ii) *Concurrent accountability*, improving the oversight of the execution of the budget by the executive;
- and (iii) *Ex post accountability*, holding government to account for performance and results.

Fig 1: **Accountability cycle of the budget process**



Stages of the annual budget process

Fig 2



Who are the key players at each stage of the budget process?				
What should be Parliaments'/ MPs' role at this stage in the budget process?				
What is needed by MPs'/ Parliament ? a) what information (monthly reports from Ministries?, b) who shd be contacted/called (minister?)				
What priority tool(s) or mechanism(s) will be useful for ➤ you as an MP, ➤ your committee , ➤ your parliament to address these concerns?				

Day 2: Functions of Parliament/Role of Parliament and the Budget process

Group Work I

Step 1.

- Please review critically the information in Text Box A, Text Box B and Text box C which show general descriptions of the functions of parliament and the role of MPs (you can share with your colleagues your country's example of functions of parliament/role of MP).
- As a group summarize what for your group constitutes the basic functions of parliament/ role of MPs

Step 2.

- As a group review the different stages of the budget process in Fig 1
- Look critically at your summary of the functions of parliament/role of MPs.
- What role can parliament/MPs play at the different stages of the budget process? Please provide explanations for your responses.

Text Box A

The Commonwealth Parliamentary Association (CPA) categories the functions of parliaments into four basic functions namely:

- To examine the proposal for new laws
- To provide by voting on taxation, the means for carrying out the work of government
- To scrutinize government policy and administration including proposal for expenditure
- To debate the major issues of the day

Source: CPA(2001) learning systems for professional development

Text Box B

Representation: legislatures are often the branch of government to which popular complaints/dissatisfactions/demands for action are first articulated government.

Lawmaking: legislatures have a say in translating constituents' preferences into policy through enacting legislation.

Oversight: Oversight occurs after a law is passed and involves monitoring executive activities for efficiency, probity, and fidelity. Among the most useful oversight powers and capacities found in effective legislatures are:

- a capacity to remove executives (through votes of no confidence, impeachment, etc.),
- the power to get information from the executive (compel testimony, require reports, etc.),
- the effective use of the power of the purse, and a functioning committee system capable of knowledgeably monitoring and assessing executive branch behavior.

Source: A Concept Paper on Legislatures and Good Governance: Based on a Paper prepared by John K. Johnson and Robert T. Nakamura for UNDP July 1999

Legislative- lawmaking – no person or body other than parliament has the power to pass any measure with the force of law except by or under the authority conferred by an act of parliament

Financial control - power of the purse- the executive is free to propose various expenditure levels and how revenue should be raised to meet them. Parliament is however empowered to control the expenditure of public funds (chapter 13 of 1992 constitution)

Oversight of the executive- parliament keep watch over the performance of the executive which controls the public service , to ensure that the implementation of policy conforms to the approved developmental agenda of the state and expenditure incurred is in accordance with parliamentary authorization

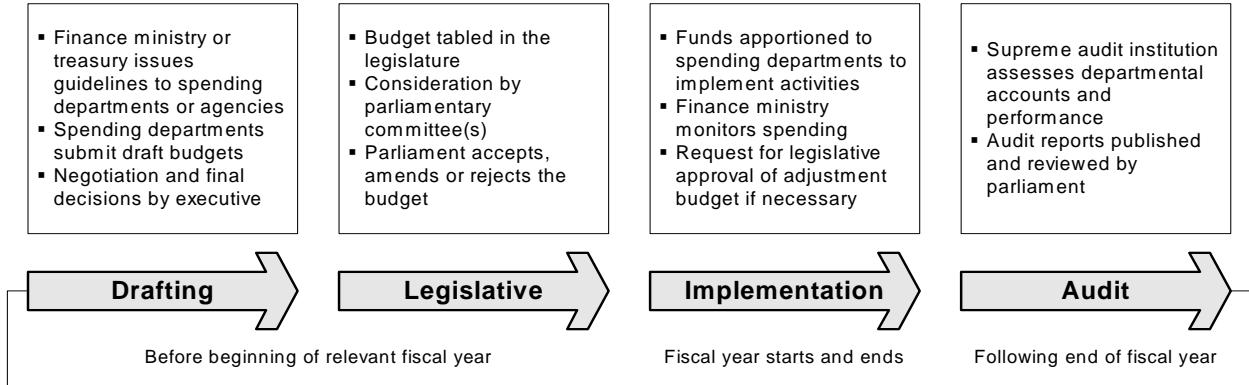
Representational – forum for addressing citizens concerns

Deliberative Function – the house undertakes deliberations through debates on matters before it.

Source: (2004)A guide to the Parliament of Ghana

FIG 1

Stages of the annual budget process



Day 3: National Budgets and MDGs

Group Work I

- As a group, please spend some time to look at the national budget available to you. Can you identify MDG goals and targets in the budget statement? Please look for any or all of the MDG goals and targets.
- From the review of the budget statement please list the MDG goals, and targets, activities you identified. What resources are allocated, which Ministry or Agency is implementing this? Is there coordination?

Box 1. The Millennium Development Goals (MDGs)



Millennium Development Goals

Goal 1

**Eradicate
extreme poverty
and hunger**

Target 1.

Halve, between 1990 and 2015, the proportion of people whose income is less than \$1 a day

Target 2.

Halve, between 1990 and 2015, the proportion of people who suffer from hunger

Goal 2

**Achieve
universal primary
education**

Target 3.

Ensure that, by 2015, children everywhere, boys and girls alike, will be able to complete a full course of primary schooling

Goal 3

**Promote gender
equality and
empower women**

Target 4.

Eliminate gender disparity in primary and secondary education, preferably by 2005, and in all levels of education no later than 2015

Goal 4

**Reduce child
mortality**

Target 5.

Reduce by two-thirds, between 1990 and 2015, the under-five mortality rate

Goal 5

**Improve
maternal health**

Target 6.

Reduce by three-quarters, between 1990 and 2015, the maternal mortality ratio

Goal 6

**Combat
HIV/AIDS,
malaria, and
other diseases**

Target 7.

Have halted by 2015 and begun to reverse the spread of HIV/AIDS

Target 8.

Have halted by 2015 and begun to reverse the incidence of malaria and other major diseases

Goal 7	<p>Target 9. Integrate the principles of sustainable development into country policies and programs and reverse the loss of environmental resources</p> <p>Target 10. Halve, by 2015, the proportion of people without sustainable access to safe drinking water and basic sanitation</p> <p>Target 11. Have achieved by 2020 a significant improvement in the lives of at least 100 million slum dwellers</p>
Ensure environmental sustainability	
Goal 8	<p>Target 12. Develop further an open, rule-based, predictable, nondiscriminatory trading and financial system (includes a commitment to good governance, development, and poverty reduction—both nationally and internationally)</p> <p>Target 13. Address the special needs of the Least Developed Countries (includes tariff- and quota-free access for Least Developed Countries' exports, enhanced program of debt relief for heavily indebted poor countries [HIPC] and cancellation of official bilateral debt, and more generous official development assistance for countries committed to poverty reduction)</p> <p>Target 14. Address the special needs of landlocked developing countries and small island developing states (through the Program of Action for the Sustainable Development of Small Island Developing States and 22nd General Assembly provisions)</p> <p>Target 15. Deal comprehensively with the debt problems of developing countries through national and international measures in order to make debt sustainable in the long term</p> <p>Some of the indicators are monitored separately for the least developed countries, Africa, landlocked developing countries, and small island developing states</p> <p>Target 16. In cooperation with developing countries, develop and implement strategies for decent and productive work for youth</p> <p>Target 17. In cooperation with pharmaceutical companies, provide access to affordable essential drugs in developing countries</p> <p>Target 18. In cooperation with the private sector, make available the benefits of new technologies, especially information and communications technologies</p>
Develop a global partnership for development	

Source: Investing In Development A Practical Plan To Achieve The MDGs (2005)

Day 3: National Budgets and MDGs

Group Work II

- As a group, please choose one MDG and related targets that you would like to focus on.
- Review the budget statement available to your group critically. Track allocation and expenditure for this MDG.
- What resources were allocated in the previous year? What have been the results? What resources are allocated this year and what is projected for next year? What is the trend?
- Is this country on track to achieving the selected MDG?
- What additional information should have been provided? By whom?
- What actions can be taken by parliament to make certain that the proper thing is done?

The text box below is adapted from an ECA publication in 2005 on “MDGs and Africa. The timeline is past but the information is still useful. Please use the information to inform your discussions and the review of the national budget statement.

Getting Africa on track

A paradigm shift is needed to achieve a true reversal of present trends in economic and human development on the continent.

Africa faces a financing gap of 10 to 20 per cent of GDP to reach the Goals. Domestic resources allocated to reaching the MDGs should increase by 4 per cent of GDP. Moreover, most African countries suffer from a "tax gap" - the difference between the tax payable and that collected - of more than 40 per cent. Thus, improving tax administration - streamlining rules, improving compliance, frequent auditing - could considerably reduce the gap and enhance fiscal revenue. ODA flows have been significant in supporting primary education and health in several African countries.

"Quick wins..." to achieve the MDGs

In the framework of effective planning and implementation, the Millennium Project highlights a group of "quick win" actions that developing and developed countries should jointly launch this year(2005) to improve millions of lives and boost economic growth. Many are within the reach of individual African governments which can seize this opportunity for effective partnership with the international community.

These include:

Quick Wins

- Free mass distribution of bed nets and anti-malaria medicine for all children in areas with malaria by end of 2007;
- Ending user fees for primary schools and essential health services, compensated by increased donor funding as necessary by end of 2006;
- Successful completion of the "3 by 5" campaign to bring three AIDS patients in developing countries onto antiretroviral treatment end of 2005;
- Expansion of school meals programmes to cover all children in spots by using locally produced foods, not later than end of 2006;
- Massive replenishment of soil nutrients for smallholder farmers with nutrient deficient soils, through distribution of free fertilizers end of 2006.

This list of quick wins is just a start. In the medium term, African governments should consider adopting the additional measures:

source: (2005) *MDGs in Africa: Progress and challenges: ECA*

Day 4: Pro-Poor Policy Initiatives In National Budgets

Group Work I

- Who are the poor?
- Are the aspirations of the poor reflected in national policy strategies, particularly, national budgets?
- Identify and list pro-poor initiatives and projects in National Budgets?
- Assess pro-poor considerations in national budgets (*i.e. in achieving national & International goals*)

Please use the information in the Table below to inform your discussions

VOICES OF THE POOR AND POVERTY REDUCTION STRATEGY PAPERS (PRSPs)		
Sphere	Policy aspirations of the African Poor	Policy recipes of typical PRSPs
Education	All school expenses must be lowered	Reduce or eliminate primary school fees, apply user fees at higher levels
Health	Curative treatment should be free and drug prices affordable	Free preventive health care; user fees in curative health, except for specified diseases
Agriculture	Distribute land, reduce land rents, subsidize basic inputs and credits; no privatization of common land; no dismantling of government run cooperatives	Develop land markets; promote micro-credit schemes; and eliminate marketing boards, subsidies and taxes on agriculture
Labour Market	Provide employment; eliminate measures that increase unemployment	Reduce rigidities in labour markets
Macro policies	Expansionary macro policies: “when wages decline crop prices fall”	Fiscal and Monetary prudence
Distribution	High sensitivity to class polarization	Careful avoidance of distributional trade-offs
Private Sector	No massive privatizations; anti-big business; favour local money-lenders; cheap credit to the poor	Private sector led development; micro-credit; privatization; eliminate financial repression to encourage saving
Corruption	Eliminate nepotism and corruption in health care, employment, justice and security services	Should constitute part of the broader governance agenda, with special emphasis on high level corruption vis-à-vis business.

Source: *UNCTAD, 2002*

Day 4: Gender Consideration In The Budget

Group Work II

Step I: What constitutes gender? Please discuss this as a group.

Please read the *Mr Moyo story*. What are some of the key issues related to gender in this story. Are there specific country examples you can share?

Box 41: Tools for introducing gender analysis into the UK budgetary process

	<i>Questions explored</i>	<i>Requirements</i>
1. Making gender visible	Who are the recipients?	Data disaggregated by sex
2. Auditing revenue and expenditure	How is spending/revenue distributed between women and men?	Expenditure and revenue statistics disaggregated by sex
3. Gender impact assessment	What are implications in the short and long term for the gender distribution of: - resources (money and time)? - paid and unpaid work?	Data on the unpaid, caring economy, for example, a satellite account incorporating time use data Micro-analytic model of income distribution,
	Is provision adequate to the needs of women and men?	incorporating model of economic (e.g. labour supply) and other (e.g. fertility) behaviour sensitive to gender differentials
	How does policy affect gender norms and roles	Sensitivity to gender segregation, cultural practices and gender norms and the impact policy has on supporting or reconstructing these
4. Gender mainstreaming	How is gender taken into account in policy formulation, design and implementation? What priorities are given to reducing gender inequality?	Cooperation across government agencies and across the policy process Awareness of the scope of gender issues and ability to search out more hidden aspects of gender inequality Tools to assess the aims and priorities attached to policy
5. Benchmarking	Are specific targets for gender equality being met?	Awareness of complexity of gender inequalities when setting targets Ability to locate the policy and other influences on particular social phenomena
Source: Rake (2002: 10).		

STEP II .

As a group please do the following:

- Please select one sector (Agriculture, Education. Health)
- How much money has been allocated to the stated budget objectives for that sector?

- Please use tools 1-5 listed above to help you identify gender gaps. Please list the gaps.
- Please use any of the tool listed above to help you perform further analysis. For example: For each of the major items in your sector expenditures/allocation who is most likely to benefit?(Mostly men or women? Give reasons.
- Does your sector budget address the gender gaps you identified in the analysis?
- For your sector how can the money be used to address the gender gaps you identified in the analysis? Please discuss this as a group and make suggestions for bridging the gap. What can Parliament do to help bridge the gaps?

Definition of Basic Terms

- Recurrent expenditures: These are incurred while delivering a service e.g. salaries, wages and allowances (administrative costs)
- Capital expenditures: These are development expenditures (expenses incurred while putting up physical assets / equipment e.g. buildings, machinery, roads, health centers e.t.c.
- Gender explicit expenditures: Clearly defined expenditures for women, men, boys, and girls.
- Gender implicit expenditures: Expenditures that are not clearly defined as to whom they are likely to benefit.



**Parliaments And Financial Oversight: Tools And Mechanisms
For Optimum Budget Analysis
December 11-15 2006 in Accra, Ghana**

EVALUATION FORM

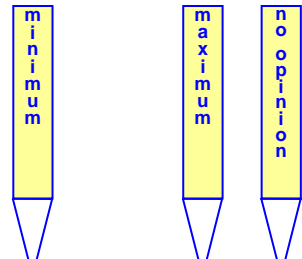
Please complete this questionnaire to help us improve our activities in the future. Please be honest and open. Your responses – no matter how positive or negative, are valuable to us. To keep them anonymous, please do not write your name on the form.

1 **Are you:** male a female b

Please completely fill the circles corresponding to your answers. If you make a mistake in marking an answer (that cannot be erased), please do the following to correct it: 1) fill the circle indicating your preferred answer, 2) draw an arrow to it, and 3) write the word “correct” next to the arrow.

- Please rate each aspect of the activity listed below on a progressive scale of 1 to 5, where 1 is the minimum and 5 is the maximum.
- If you feel that a question does not apply to you, or that you do not have enough information to express an opinion, please fill the “no opinion” option.
- Please fill only one circle per question.

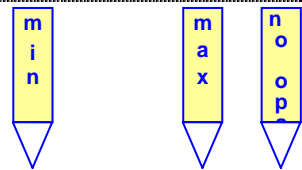
2	Relevance of this activity to your current work or functions	1	2	3	4	5	<input type="radio"/>
3	Extent to which you have acquired information that is new to you	1	2	3	4	5	<input type="radio"/>
4	Usefulness for you of the information that you have obtained	1	2	3	4	5	<input type="radio"/>
5	Focus of this activity on what you specifically needed to know	1	2	3	4	5	<input type="radio"/>
6	Extent to which the content of this activity matched the announced objectives	1	2	3	4	5	<input type="radio"/>
7	Overall usefulness of this activity	1	2	3	4	5	<input type="radio"/>



More specifically, kindly indicate

New Knowledge

8	To what extent were you able to achieve new knowledge? ▪ Understanding National Budgets	1	2	3	4	5	<input type="radio"/>
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Additional comments:

9 To what extent were you able to achieve new knowledge?

1 2 3 4 5

▪ **The Role of Parliamentarians in the Budget Process**

Additional comments:

10 To what extent were you able to achieve new knowledge?

1 2 3 4 5

▪ **National Budgets and the MDGs**

Additional comments :

11 To what extent were you able to achieve new knowledge?

1 2 3 4 5

▪ **Analysing Budget Statements: How Pro-poor should a budget be?**

Additional comments :

12 To what extent were you able to achieve new knowledge?

1 2 3 4 5

▪ **Analysing Gender Equity in Budget Statements: Key Issues**

Additional comments :

How best can we make this program better?

