

OXFAM
RESEARCH BACKGROUNDER

Gender-Responsive Budgeting in Ghana

An analysis of GRB
implementation and its existing
and potential impacts on
women small-scale farmers

Ibrahim Akalbila, Emmanuel Ayifah, Lisa Hilt, Hafiz Muntaka, and Rebecca
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In addition to the authors, the research team also included SEND Ghana colleagues Nana Kwesi Barning Ackah, Kirk Kuuku Otoo, and Jonathan Dery, and a team of enumerators in each district. In Shai Osudoku the lead enumerator

was Mr. Gabby Dakudedzi and the other enumerators were Gabriel Tefuttor Dodgi, Georgina O. S. Addo, Felicia M. Agyeman and Frank Ofori Quaye. In Savelugu-Nanton the lead enumerator was Zakaria Issah Nabila and the other enumerators were Habbib Iddrisu, Issahaku Sualisu, Fuseini Ibrahim N-Nindini and Zakaria Suale Nindow.

The authors are grateful to the research team for their important contributions and support with logistics; to the peer reviewers for their thorough and helpful comments; to our NGO partners, PFAG and WILDAF, for their engagement and feedback in the process; and to the interviewees who shared their time and insights.

Citations of this paper

Please use the following format when citing this paper:

Akalbila, Ibrahim; Ayifah, Emmanuel; Hilt, Lisa; Muntaka, Hafiz; Rewald, Rebecca, "Gender-Responsive Budgeting in Ghana: An analysis of GRB implementation and its existing and potential impacts on women small-scale farmers," Oxfam Research Backgrounder series (2020): <https://www.oxfamamerica.org/explore/research-publications/gender-responsive-budgeting-ghana-analysis>.

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ACRONYMS AND ABBREVIATIONS

ABFA	annual budget funding amount
AEA	agriculture extension agent
CAADP	Comprehensive Africa Agriculture Development Programme
CSO	civil society organization
DCE	district chief executive
FAO	Food and Agriculture Organization of the United Nations
FGD	focus group discussion
GDP	gross domestic product
GIA	gender impact assessment
GiZ	Deutsche Gesellschaft für Internationale Zusammenarbeit (German Agency for International Cooperation)
GLSS	Ghana Living Standards Survey
GoG	Government of Ghana
GRB	gender-responsive budgeting
GTLC	Ghana Trade and Livelihood Coalition
IGF	internally generated funds
MAG	Modernizing Agriculture in Ghana
MCE	municipal chief executive
MDAs	ministries, departments and agencies
MiDA	Modernizing Institutional Investors to Develop Africa's Infrastructure
MMDAs	metropolitan, municipal, and district assemblies
MoE	Ministry of Education

MoF	Ministry of Finance
MoFA	Ministry of Food and Agriculture
MoFEP	Ministry of Finance and Economic Planning
MTDP	medium-term development plan
NAIP	National Agriculture Investment Plan
NDPC	National Development Planning Commission
NGO	non-government organization
PFAG	Peasant Farmers Association of Ghana
PFJ	Planting for Food and Jobs
PPMED	Policy Planning, Monitoring and Evaluation Department
RCC	regional coordinating council
RING	Resilience in Northern Ghana
SDG	Sustainable Development Goal
UN	United Nations
USAID	United States Agency for International Development
VSLA	village savings and loan association
WB	World Bank
WIAD	Women in Agricultural Development
WILDAF	Women in Law and Development in Africa

EXECUTIVE SUMMARY

Women in Ghana—like women in much of the rest of the world—still face economic, social and political challenges stemming from patriarchal norms and structures that uphold men’s dominant positions in society. For women in Ghana’s agriculture sector, gender discrimination intersects with and compounds the significant challenges that all small-scale farmers face, with the result that women have less access to agriculture services, assets and inputs and difficulty in securing land—as well as their added responsibilities of unpaid care and domestic work within their homes and communities. They are also less likely than men to be educated, more likely to be engaged in low-return parts of the agriculture value chain, more likely to face challenges in accessing markets, and less likely to grow cash or industrial crops. Ultimately, these disadvantages mean that women farmers in Ghana have less power, limiting their ability to inform and influence the programs and policies that affect them and to make individual choices for themselves. Governments have the responsibility and the opportunity to address gender inequality and respond to the needs of farmers through their programs and policies; one important way is through the annual budgeting process in which policymakers at national and subnational levels assess the needs of all people and decide how their finite pot of public resources is allocated among and within various sectors and spending categories. Gender-responsive budgeting (GRB), also known as gender budgeting, is an approach to budgeting that takes into account the various needs of a diverse population by using an intersectional gender lens to respond to the different experiences of women, men, and gender-diverse groups. In addition to promoting more equitable budgeting outcomes, GRB requires that the budgeting process itself be inclusive and accessible to all.

The Ghana Trade and Livelihoods Coalition (GTLC), SEND Ghana, and Oxfam carried out an action learning study to better understand the current implementation of GRB in Ghana, with a focus on the agriculture sector. The study, which included a literature review, interviews and focus group discussions, addressed five areas: (1) the gender responsiveness of the budget process; (2) systems and structures for GRB implementation; (3) best practices in GRB advocacy, particularly regarding agriculture budgets; (4) women’s engagement in the budget process; and (5) the budget’s responsiveness to the needs of women smallholder farmers. The aim is for these findings to contribute directly to GRB advocacy by NGOs in Ghana, as well as to provide useful insights for relevant government officials in Ghana and other GRB practitioners and advocates in other countries.

We found that although the Government of Ghana (GoG) has made some progress in implementing GRB, it still has a long way to go in ensuring that GRB is practiced effectively and consistently. At each step of the budget cycle, there are certain ways that the process is conducive to GRB; these fall mostly in the preparation and planning phase—thanks to efforts to obtain input from community members—and in the budget approval phase. To strengthen GRB implementation, the GoG should adopt and/or use more institutionally a variety of GRB tools, including gender-disaggregated beneficiary and impact assessments, gender-disaggregated tax incidence and public expenditure analyses, gender-aware budget statements, and gender audits. Additionally, the systems and structures required to successfully implement GRB have not been fully realized. Specifically, there is an absence of formalized policies and practices to institutionalize GRB, a lack of leadership and political will for GRB, limited capacity and expertise among government officials in GRB and gender more broadly, and limited accountability through monitoring and evaluation and other accountability mechanisms.

We found that in Ghana, NGOs and local civil society organizations (CSOs) contribute to the budget process in a number of ways, including through research, creation of spaces for farmers to share concerns, education and sensitization efforts around the budget process and the budget itself, capacity-building efforts, direct engagement and dialogue with key government officials, and monitoring of budget and policy implementation. NGO advocacy efforts can be improved by strengthening collaboration amongst NGOs as well as multi-stakeholder collaboration that includes government officials and institutions; increasing capacity for GRB; and providing more and better ways of helping farmers share their concerns with policymakers.

In terms of women's involvement in the budget process, government officials and assembly members at the district level are making efforts to consider the needs of different groups and/or providing some opportunities for community members, including women farmers, to engage in the planning phase. However, many barriers to meaningful participation and influence remain. These include culture and gender norms, lack of trust in the process, lack of communication regarding opportunities to provide input, women's limited availability owing to care and domestic work and market responsibilities, lack of confidence and capacity to engage, and constraints to engagement with assembly members. In order to overcome these barriers, we suggest more widespread use of community action plans to gather citizen input, alternative types of engagement opportunities, the creation and/or strengthening of women's groups, improved communication about and accounting for women's care and domestic work, and approaches that address systemic norms and practices that lead to gender inequality.

Finally, based on our interviews, a gender-responsive agriculture budget in the two districts we looked at would focus on providing agricultural inputs and productive assets for women farmers, while also addressing the underlying issues of poverty and lack of access to financial services. Furthermore, interview responses show that government services outside of agriculture are also crucial for women farmers. The needs and challenges faced by women farmers differ depending on where they are located in Ghana, underscoring the need for a tailored approach to budgeting and an understanding that women—and even women farmers—are not a homogeneous group. This reality also highlights the importance of GRB at the subnational level. Additionally, according to the women farmers we spoke to, existing support from government policies and programmes, particularly in the agriculture sector, are not meeting their needs despite the fact that government officials highlighted efforts to target women farmers. This finding reveals an important discrepancy between what is being said and the experiences of women farmers. Further, the differences in support received by women in Savelugu-Nanton compared with Shai Osudoku show that the government has had varied success in reaching women farmers with different types of support in various parts of the country, again highlighting the need for a tailored approach.

We conclude by recommending that the GoG, led by a GRB task force, take key steps to increase leadership, political support and accountability for institutionalization of GRB; review the existing budget process at all levels to identify actions and accountability mechanisms needed to improve GRB implementation; increase government capacity on GRB; promote participatory budgeting approaches; and address broader and longer-term issues related to gender equality. NGOs should take forward the findings of this study to develop more concrete, specific asks around GRB in Ghana, work to build widespread capacity on gender and GRB, strengthen collaborations amongst NGOs and with other stakeholders, use findings from a gender-integrated political economy analysis to bolster advocacy efforts, work to amplify the voices and increase the agency of women farmers, and link budget advocacy with domestic revenue mobilization. Based on our research, we also provide recommendations on how to make the budget process and budget outcomes themselves more responsive to the needs of women farmers.

INTRODUCTION

Ghana is a lower-middle-income, democratic country in West Africa with a population of about 29.6 million people.¹ It is one of Africa's 10 fastest-growing economies, with three primary economic sectors: services (banking, information and communication technologies, tourism and transportation), industry, and agriculture. The country is governed at the national level by a president, Parliament, and ministries, departments and agencies (MDAs), which lead in policy formation and implementation for key economic and social sectors. At the next level are 16 regions, which perform monitoring, coordination and harmonization functions for the metropolitan, municipal and district assemblies (MMDAs) in the region. Each of the country's 260 MMDAs leads the district/municipal coordination, planning, decision making and implementation of programs and processes at the community level. Ghana has largely had an open civil society space, although it has narrowed in recent years owing to a rolling back of press freedoms.²

While Ghana's economy has been growing, between 2013 and 2017 levels of inequality also rose. Growth has benefitted the middle class while the situation for the poor has worsened,³ and declines in the rates of poverty and extreme poverty have slowed significantly.⁴ Relatedly, poverty in rural areas in 2016 was almost four times as high as in urban areas, where poverty rates were dropping at a faster rate.⁵ Ghana remains primarily an agrarian economy, despite the fact that the role of agriculture in Ghana's economy shrank considerably from 1991 to 2013 as growth in the services and industry sectors rose to lead Ghana's economic growth.⁶ Those who work in the agriculture sector are disproportionately represented among Ghanaians living in poverty.⁷ The agriculture sector accounts for 19.7 percent of the GDP (2018) and is a key employer; 37.1 percent of employed people work as skilled agriculture and/or fishery workers;⁸ in rural areas, this share is much higher (63.3 percent).⁹ Small-scale farming constitutes the majority of the agriculture sector in Ghana, "account[ing] for 82 percent of the total amount of land dedicated to farming activities and 80 percent of the country's agricultural production."¹⁰

According to the Food and Agriculture Organization of the United Nations (FAO), "Ghana's public spending on the agriculture sector is among the lowest in Africa."¹¹ In 2017 spending on the agriculture sector was 5.4 percent of total government expenditure,¹² which is well below Ghana's Comprehensive Africa Agriculture Development Programme (CAADP) commitment of 10 percent. Ghana's Ministry of Food and Agriculture (MoFA) outlines a number of technical challenges that inhibit advancement and growth in the sector, including poor marketing systems; inadequate access to land; low application of science and

technology, especially among smallholder farmers; poor agronomic practices; inadequate access to appropriate mechanization services; and poor construction and management of irrigation infrastructure.¹³ Furthermore, the sector lacks adequate support services, such as insurance for farming activities and credit for agriculture. Ghana continues to rely on funding from donors for the agriculture sector; donor funding accounted for 39.8 percent of the MoFA budget in the 2020 allocation.¹⁴

GENDER INEQUALITY

Throughout the country, particularly in rural areas, patriarchal, capitalist structures and discriminatory gender norms remain, resulting in ongoing gender inequality.¹⁵ For women in Ghana's agriculture sector, gender discrimination intersects with and compounds the significant challenges that all small-scale farmers face, with the result that they have less access to agriculture services, assets, and inputs; difficulty in securing land; and limited ability to inform and influence the programs and policies that affect them—as well as the added task of juggling their farm work with unpaid care and domestic responsibilities within their homes and communities. Ghana has signed on to many international, regional and subregional commitments to gender equality, including the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW), the protocol to the African Charter on Human and Peoples' Rights on the Rights of Women in Africa, and the commitments to gender equality in the Economic Community of West African States (ECOWAS) Agriculture Policy (ECOWAP).¹⁶ Ghana also has national-level policies and laws that show commitment to gender equality, including the Constitution, which prohibits gender discrimination, and the National Gender Policy. In the National Agriculture Investment Plan (NAIP) (2018–2021), the MoFA acknowledges the important role of women in the agriculture sector, the gender gap that exists in the agriculture sector, and the importance of gender mainstreaming. Additionally, the ministry has a specific unit dedicated to women small-scale farmers, the Women in Agricultural Development (WIAD) directorate, and gender desk officers in district and regional offices. Finally, in 2001 MoFA developed a Gender and Agriculture Development Strategy (GADS), which was updated in 2015 (GADS II). However, there is little evidence that this commitment has translated into the prioritization of smallholder women farmers or led to real changes in improving livelihoods and ensuring food security.

Gender inequalities also persist between men and women in terms of political participation or engagement in government planning or agricultural decision-making processes. In most instances, women are largely excluded from government planning, budgeting, data collection, and monitoring processes along

the agricultural value chain. As a result, major decisions have been taken without adequate consideration of women's perspectives on issues.¹⁷ Women are also underrepresented in political positions at all levels,¹⁸ most starkly at the district and local levels: only 6 percent of district assembly members (in spite of Ghana's 40 percent mandate) and 8 percent of municipal chief executives (MCEs) and district chief executives (DCEs) are women.¹⁹

GENDER-RESPONSIVE BUDGETING

One important way that governments can address gender inequality is through the annual budgeting process, in which policymakers at the national and subnational levels assess the needs of all people in the country and decide how their finite pot of public resources will be allocated among and within various sectors and spending categories. Gender-responsive budgeting (GRB), also known as gender budgeting and gender-sensitive budgeting, is a public financial management practice that has been adopted by many governments across the globe as a way of ensuring that their budgets respond to the needs of all people.²⁰ Although GRB requires looking at the differing experiences of various genders, GRB can and should include analysing and responding to how the intersection of gender with other identities such as ethnicity and age determines citizens' needs.²¹ GRB is about using public financial management practices to correct for inequalities between and among various populations, with a particular focus on using public services, infrastructure and social protection to achieve gender equality.²² In other words, it ensures that fiscal policy is shaped for and by women, recognizing they are often disadvantaged by norms as well as formal structures. Finally, GRB is about inclusive budget outcomes as much as it is about inclusive budget processes. In fact, effective GRB outcomes depend on the ability of women, men and gender-diverse groups to meaningfully engage in the government budgeting process, as well as on political will among leaders to ensure that rules and systems are in place for successful GRB implementation. GRB is about redistributing power equally among women, men and gender-diverse citizens by having them determine how government funds are spent. Because budgeting itself is a political process, GRB requires true systemic change and the dismantling of the status quo that traditionally favours men and the wealthy.

GRB means that each phase of the budget cycle—from income projections to monitoring of outcomes—includes intentional efforts to ensure gender responsiveness. Additionally, at each stage there is a role to play for the government, civil society and international NGOs. Figure 1 outlines these various stages and what various actors can do to ensure they are gender responsive.

In 2007 the Government of Ghana (GoG) approved a proposal from the Ministry of Finance and Economic Planning (MoFEP)²³ and the Ministry of Women and Children²⁴ to begin implementing GRB in 2008. Initially the focus was on three ministries: Food and Agriculture, Health, and Education. A steering group of representatives from key ministries was formed, and key members of staff from each of these groups were trained in implementing GRB. The 2008–2010 budget guidelines from the Ministry of Finance stated that all ministries should begin gathering sex-disaggregated data in preparation for implementing GRB in the future. The GRB process in Ghana, according to these guidelines, consists of five steps:²⁵

1. situational analysis of women, men, boys and girls at the sector level;
2. gender analysis to assess the gender responsiveness of policies;
3. allocation of budget that aligns gender-sensitive policies to resources;
4. monitoring of spending and service delivery to determine whether MDAs are spending their money on approved programs and activities; and
5. assessment of outcomes to determine whether gender-equality commitments have been met.

Despite the promising beginning and supportive policy statements in the years since, actual implementation of these policies in Ghana has faced a number of challenges.²⁶

OVERVIEW AND OBJECTIVES OF THE REPORT

Ghana Trade and Livelihood Coalition (GTLC), Oxfam, SEND Ghana, the Peasant Farmers Association of Ghana (PFAG) and Women in Law and Development in Africa (WILDAF) work in close partnership on agriculture and food security issues in Ghana at both the national and subnational level, with a focus on ensuring that agriculture budgets and policies are targeted towards meeting the needs of women and men small-scale farmers and that they have the opportunity to meaningfully participate in key government processes. Effective implementation of GRB is a critical element of achieving these objectives, as well as addressing broader challenges in Ghana's agriculture sector and combatting gender inequality.

As a result, the group decided to conduct a study to better understand how GRB is currently being implemented in Ghana, where there are gaps and challenges, and how NGOs can strengthen their GRB policy and advocacy work to contribute

to improvements in GRB implementation, particularly in the agriculture sector. Specifically, the project focused on the following questions in the Ghana context:

1. What systems and structures need to be in place to facilitate the creation and implementation of gender-responsive budgets?
2. What identifiable characteristics of a budgeting process—including how budget inputs are collected and how budget decisions are made—make it gender responsive?
3. What identifiable characteristics of a budget make it responsive to the needs of women and men small-scale farmers?
4. What are best practices in GRB advocacy, particularly regarding agriculture budgets?

Although GRB is not about “women’s budgets,” the group decided to focus on listening to the voices and experiences of women farmers, in response to the fact that women are traditionally left out of public and government processes and that their needs are less likely to be met. This paper outlines the findings and recommendations for improving implementation of GRB in Ghana in each of the four areas.

METHODOLOGY

The design of and data collection for the study were led by GTLC, Oxfam and SEND Ghana. The project was designed to be as participatory and action oriented as possible, ensuring learning throughout the process, and included three primary forms of data collection:

1. **Document review.** To better understand the context in Ghana and the extent to which GRB is being implemented, the research team reviewed documents of relevant government policies and programmes, budget analyses, assessments of key government agriculture initiatives, and documentation on GRB-related activities and advocacy by NGOs. Additionally, they reviewed the GRB literature to identify GRB best practices in various contexts, particularly in countries seen as GRB champions (e.g., Rwanda and Uganda), and this literature review was particularly useful in answering question #1.
2. **Participatory workshop on theory of change and study planning.** Representatives from core organizations working on GRB advocacy in Ghana²⁷ came together for a one-day workshop to discuss the existing approach to GRB and the challenges facing NGOs in their advocacy (question #4) and to provide input on the primary data collection plans for the study.
3. **Key informant interviews and focus group discussions.** All interviews and focus group discussions (FGDs) were conducted in-person in February 2020 in Accra, Shai Osudoku District, or Savelugu-Nanton District (see Table 1), except for one phone interview with a Ministry official in August 2020. A total of 79 interviews were conducted which addressed all four questions: 22 in-depth, semi-structured interviews with NGO staff and government officials at national, regional and district levels (e.g., MoFA, District Budget Office); 56 structured interviews with small-scale farmers, community leaders and assembly members; and 1 phone interview with the Ministry of Finance (see Table 2). Six FGDs were held with small-scale farmers, three in each of the districts, with an average of 9.5 participants in each. All FGD participants were women, with the exception of a mixed male and female group in one FGD in Savelugu-Nanton.

Table 1. Primary data collection sites

District	Communities
Shai Osudoku	Dodowa, Ayikuma, and Agomeda
Savelugu-Nanton	Yapalsi, Jana, Balshei, and Nakpanzoo

Table 2. Summary of interview informants by category

Stakeholder category	Number of informants	% women participation
Farmers	44	86%
Community leaders	9	78%
Assembly members	3	0%
District government officials	13	38%
Regional government officials	2	50%
Ministry officials	5	60%
NGO staff	8	57%

Note: Some interviews included multiple participants; therefore, the number of informants is higher than the number of interviews. This includes three interviews with government officials (from two districts and one ministry) that each included two people—a man and a woman – and one interview with NGO staffers which included one man and two women.

Since our aim was to understand the needs of women small-scale farmers and their level of participation in government budget processes from their perspective, the majority of interviews and FGDs that took place at the community level were with women farmers and women leaders. Among the women farmers who participated in individual interviews and FGDs, the majority (64 percent) were between 36 and 55 years of age and 21 percent were between 16 and 35 years of age. In Shai Osudoku the most common crops grown by women participants were maize (corn), cassava, plantains and mango. In Savelugu-Nanton the most common crops were rice, groundnuts (peanuts), maize and soya beans (soybeans). The median size of the land farmed by these women was 4 acres.

Most of the community-level interviews and FGDs were conducted by trained enumerators who spoke the local languages; interviews with NGO and government representatives were conducted primarily by the core research team. Qualitative data analysis methods and software (Dedoose) were used to analyse the data collected, and preliminary findings were validated in a half-day workshop with NGO partners working on GRB.

DISTRICT CONTEXTS

The two districts were chosen for two primary reasons: (1) they are in regions where NGOs leading this study are engaged in budgeting activities, making the findings directly relevant to their advocacy strategies; and (2) these two districts provide a snapshot of how GRB is being implemented in two very different contexts. Shai Osudoku, in the Greater Accra Region, is close to Accra and has strong transportation links. Savelugu-Nanton, in contrast, is a rural district located in the Northern Region, more than 600km from Accra, and has limited transportation links. While Greater Accra lies in a forest ecosystem, much of the Northern Region is in the arid savannah and receives little rainfall. There are stark differences in the levels of education in the two regions. The Northern Region has much lower rates generally and a much higher disparity between males and females, particularly in rural areas (in rural areas, only 27.7 percent of females and 46.8 percent of males 15 years and older have ever attended school, compared with 85.9 percent of females and 93.9 percent of males in the Greater Accra Region).²⁸ Overall, poverty incidence rates and poverty depth²⁹ are much higher in the Northern Region than in the Greater Accra Region (poverty incidence rates are 44.2 percent and 6.6 percent, respectively, and poverty depth is 15.5 percent and 1.8 percent, respectively). However, there are stark variations between districts within each region. In the study districts, Shai Osudoku in the Greater Accra Region has much higher rates of poverty incidence (55.1 percent) and poverty depth (23.2 percent) than Savelugu-Nanton (32.2 percent and 9.4 percent, respectively).³⁰ Rates of gender inequality are higher in the Northern Region, where there are stronger cultural norms that limit women's rights and participation in public spaces. Finally, the Northern Region has received more support and attention from the Government of Ghana and donor partners than the Greater Accra Region.

ETHICAL CONSIDERATIONS

Before the interviews, each interviewee was provided with key information on the joint NGO work on agriculture and GRB and the scope and objectives of the

study. Interviewees were informed about confidentiality measures including the following: (1) there are no direct references to informants in the report or any other communication produced in the context of the study; (2) the presentation of information avoids indirect attributability of information to informants; and (3) the exception to the above is public information shared by organizations or government stakeholders during the interviews. Verbal informed consent was obtained from all participants. In quoting and paraphrasing the comments of the interviewees and focus group participants, we have preserved their anonymity. We have, however, made clear in the text and notes what category of interviewee they belong to (e.g. government, NGO, farmer).

LIMITATIONS

One main limitation is that we were not able to speak to any members of Parliament, as we had planned. Furthermore, with additional time we would have spoken to additional ministry officials (e.g., the Ministry of Local Government and Rural Development). Second, while the findings provide useful insights from two different districts, with additional resources it would have been useful to also explore the level of understanding and implementation of GRB in other regions and districts, particularly in the western or central part of the country. Third, the responses gathered from community members in Shai Osudoku were shorter and less detailed than those from Savelugu-Nanton, in part because of the need to accommodate multiple languages, which posed multiple challenges and limited the amount of information that could be gathered in those communities.³¹ Finally, the decision to conduct the majority of community-level interviews with women helped shed light on the perspectives and experiences of a variety of women, but it did not enable understanding of how this fits with the experiences of the community overall. In spite of these challenges, the research team feels confident in the findings and recommendations presented in this paper.

FINDINGS

GENDER-RESPONSIVENESS OF THE BUDGET PROCESS

The annual budget process involves interconnected activities at multiple levels of government, with budgets designed to align with various government plans, policies and commitments (e.g. national and district-level medium-term development plans, National Agriculture Investment Plan, and Sustainable Development Goals). Following measures passed in 2009 to enforce decentralization,³² a composite budget system was introduced in which the MMDAs lead in developing and implementing local-level plans and budgets designed to address local needs. The Ministry of Finance leads the budget process, including providing budget guidance to MDAs, reviewing and approving MDA budgets, and gathering input on the budget; activities centre around a public call to citizens to provide input on their needs and concerns and a budget hearing in which NGOs and other civil society groups are invited to provide input. Other national-level ministries (e.g. Ministry of Local Government and Rural Development and MoFA) lead on the development of policies and priorities that budgets and plans should adhere to. Regional coordinating councils (RCCs) play a key role in connecting the work of the districts and the ministries through oversight of the process, provision of technical capacity, coordination, and monitoring and evaluation. Ghana's composite budget process has five phases: planning, preparation, approval, implementation, and monitoring and evaluation. This section provides a brief overview of each phase and, using the "Guide to Gender-Responsive Budgeting"³³ as a framework, highlights existing and potential GRB actions in the budget process (see Figure 2).

Figure 2. Ghana's budget process phases and potential GRB actions



Source: Authors, based on M.-A. Stephenson. (2018). "A Guide to Gender-Responsive Budgeting." Oxford, UK: Oxfam. <https://policy-practice.oxfam.org.uk/publications/a-guide-to-gender-responsive-budgeting-620429>
Note: GIA = gender impact assessment.

Planning and Preparation Phases

In the planning phase, districts develop annual action plans that outline activities to be carried out during the year in key thematic areas (e.g. agriculture, education, health) and receive budget guidance from the Ministries of Finance and Local Government, as well as other relevant ministries (e.g. MoFA). During this phase, the government also identifies projected revenue for the year, including budget ceilings for funds coming from outside of the district (e.g. the District Assembly Common Fund [DCAF] and the District Performance Appraisal Tool [DPAT]),³⁴ both sourced from the central government, and bilateral partnerships with development partners) and internally generated funds (IGFs) gathered through taxes and fees in the district. In the budget preparation stage,

each department in the district reviews its plans against actual budget ceilings and, in consultation with local citizens and RCCs, prioritizes which activities in the plans will be included and then budgeted for.

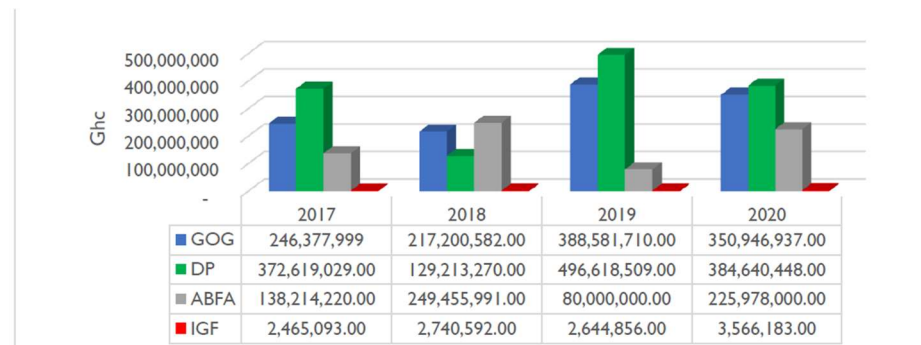
Districts are mandated by the Local Government and National Development Planning Acts to ensure that the annual planning and budget process is participatory. Districts gather input from citizens on their needs and priorities through three main avenues: (1) elected assembly members are expected to understand and advocate for the interests of the communities they represent in their roles in district budget committees and during the approval of the budget by the District Assembly; (2) decentralized departments, such as the Department of Agriculture, provide input on needs based on their work throughout the year and engage key stakeholders (e.g. agricultural extension agents [AEAs], representatives from different parts of the agriculture value chain); and (3) the district planning office coordinates the collection of information on the needs and priorities of citizens in the district, including through needs assessments, community action plans, and town hall meetings. In the annual “fee-fixing” process, consultations are held with various stakeholder groups (e.g. market women’s associations, trade unions, farmer groups) to agree on the amount of taxes the government will collect from them and to identify the projected IGFs for the coming year.

While the two districts visited take slightly different approaches to the planning and preparation phase, each seeks to engage community members from different groups and understand their needs in developing the district’s annual action plan, setting priorities and fixing fees. In Shai Osudoku the Planning Department assesses needs in the communities through meetings with community members; representatives of particular groups are invited for consultations to discuss annual tax rates and to engage with decentralized departments to discuss priorities and challenges. In Savelugu-Nanton a team of district officials (including the budget officer and relevant sector heads) facilitate the community members’ development of community action plans that feed into the district’s annual action plan. Efforts have been made in the community action plan process to ensure that different groups are represented, including focus group discussions among particular groups (e.g. women, men, aged, youth) to discuss their concerns before coming together as a full community to discuss needs and identify priorities.

According to district government officials interviewed in Savelugu-Nanton and Shai Osudoku, low levels of revenue are a major impediment to carrying out GRB. First, IGF and DCAF levels are so low that districts can commit to completing only a fraction of the projects needed by a community, making it impossible for the government to meet all the needs of its citizens. Second, the low levels of funds were seen to have a negative impact on the prioritization of

gender issues within communities. According to two government representatives we spoke to at the district level, gender-related costs often take a backseat to other activities that are seen as more important or urgent. For example, one district development planning officer discussed the crucial need for physical market structures and childcare centres at markets so women could engage in market activities without worrying about their children; because of funding issues, they had to submit proposals to development partners to fund this project. Between 2017 and 2020, the MoFA budget has remained dependent largely on funding from development partners, the GoG, and the annual budget funding amount (ABFA; funding from Ghana's oil revenue); less than 1 percent comes from IGFs (see Figure 3).³⁵ At the same time, there has been an overall decrease in spending on goods and services, including Planting for Food and Jobs (PFJ), between 2017 and 2020. While GoG funding for goods and services has increased in the past four years, perhaps aligning with Ghana's "Beyond Aid Strategy," which focuses on reducing Ghana's dependency on aid,³⁶ there are no donor funds going to this area, and the resulting funding gap has not been fully replaced by any of the other three sources of funding.

Figure 3. Sources of allocation to MoFA, 2017–2020



Source: SEND Ghana, based on Budget Statements 2017–2020.

Note: GOG = Government of Ghana. DP = development partners. ABFA = annual budget funding amount. IGF = internally generated funds.

For full implementation of GRB, a number of actions need to be taken during the budget planning and preparation phases. First, existing mandates to ensure that the budget process is participatory and takes into account the needs of different groups should be more consistently implemented across all phases of the budget process at all levels. In particular the community action planning process at the district level (outlined in the National Development Planning System Act, No. 480) must include intentional efforts to create space for hearing and considering the needs and priorities of different groups. Second, gender analyses must be

conducted regularly and consistently across districts and departments to enable policy makers to understand different groups' needs and how they are impacted by existing programs, fee-fixing exercises, and other revenue generation processes. Recommended tools include gender-disaggregated impact and needs assessments, gender-disaggregated tax incidence analysis, and gender audits of revenue-raising efforts. The findings of these analyses should guide all budgets and plans.

Furthermore, because the shortage of funds poses a serious threat to prioritizing gender in budgeting and planning, the Ghanaian government should prioritize raising more revenue through progressive processes that do not harm the poor. In addition, to prevent gender from falling off the priorities list, GRB needs to be understood as a more efficient way to achieve the development outcomes the Ghanaian government is already committed to—rather than as a competing practice—because it targets funding to those who are politically, socially, and economically excluded. Finally, the Ghanaian government should consider collaborating more with CSOs and women's rights organizations (WROs) in Ghana in both the planning and implementation phases. Because WROs have a proven track record of helping achieve gender equality,³⁷ working with them would likely help achieve both development and gender equality outcomes.

Budget Approval Phase

Once approved at the district level, the budget is reviewed and rolled into first the regional integrated budget by the RCCs, then the composite budget of the Ministry of Local Government and Rural Development, and finally the full national budget by the Ministry of Finance. Once approval is completed at the ministerial level, the full national budget is sent to Parliament, where it is ultimately approved after being reviewed by members of Parliament.

There is evidence that in the review of the budget at the district, regional and national level, government officials are looking to see if it is gender responsive. Government officials at district, regional and ministry levels mentioned instances when a budget was rejected because it was not considered gender responsive. For example, this seems to be a regular practice at the MoFA and the departments of agriculture at the district level; according to an official in WIAD, "Before we submit budgets for approval, we go through this process to see whether [activities that are targeting women] are there. If they are not, we will return it back to you to incorporate before it's forwarded for approval." District agriculture department budgets will also be rejected by the Modernizing Agriculture in Ghana (MAG) Secretariat if they do not meet the quotas for inclusion of gender activities.³⁸

However, in order for GRB to be fully implemented, we would also expect to see comprehensive, gender-disaggregated impact assessments of the cumulative budget at multiple levels. First, each district should conduct a gender impact assessment of the whole district budget, which should then be reviewed by the RCC before the regional integrated budget is approved and compiled. In addition, the Ministry of Finance should conduct a gender impact assessment of the national budget, which should then be reviewed by Parliament. To conduct these assessments effectively, government officials need tools and increased capacity.

Implementation Phase

In the implementation phase, funds are released from the central government on a quarterly basis directly to districts, and then the districts release funds for activities that have been budgeted for, using a multi-step approval process. Owing to Ghana's decentralized governance system, there is a longer channel of disbursement (from the Ministry of Finance and MMDAs rather than directly from MoFA), which often leads to delay in districts' receipt of funds.³⁹ These delays are particularly problematic for the agriculture sector, since activities have to be planned around the agricultural cycle.⁴⁰ Additionally, districts' reliance on DCAF limits MMDAs' ability to act with full autonomy when spending resources.⁴¹ The availability of revenue also has an impact on the implementation of GRB. Some activities that are committed to in the budget process and planned for do not get carried out because of limited funds. This is a particularly critical issue in Savelugu-Nanton, according to interviewees; district officials explained that activities in annual action plans often get rolled over from one year to the other, and some are never completed. IGF amounts are so low in the district that one official stated, "So, if you are putting up any project and the funding is from the IGF, then it's like you are gambling."⁴²

In addition, lack of funds impedes the ability of district and regional government officials to carry out necessary internal and/or operational activities in other phases of the budget process, such as monitoring visits and community town hall meetings, or *durbars*, where community input is gathered and concerns are heard. In the previous year, for example, the Savelugu-Nanton district office had held only two of the four planned town hall meetings with its communities owing to lack of funds;⁴³ in Shai Osudoku lack of funds prohibited the district office from holding additional women-only stakeholder engagements.⁴⁴ One officer in Savelugu-Nanton explained, "We need fuel to be able to move around. You have to do a lot of monitoring. As my duty I am supposed to improve women's nutrition. If I go and carry out a particular training, and I don't go and follow up to see whether the practical training I gave, whether the women are really practicing it ... But I am supposed to do ... constant follow-up to ensure that what I trained

[them on] they are really, really doing it or using, or there has been an adoption of it.”⁴⁵

To help ensure the gender-responsiveness of budget implementation, districts need to receive adequate funding to deliver on plans, and spending on projects must match planned budgets. In addition, departments should publish gender-responsive outcomes and indicators to enable monitoring and impact assessments to be conducted in the final phase of the budget cycle.

Monitoring and Evaluation Phase

Finally, each ministry and region has a policy planning, monitoring, and evaluation department (PPMED) that monitors the implementation of budgeted activities. District officials from the departments of agriculture and planning reported that they are capturing gender statistics and can provide gender-disaggregated data. The focus of this data collection is on monitoring budget spending and checking whether the department has followed through on its budgeted plans. This includes tracking who was reached through the intervention (e.g. attended a training, received seeds) against the target identified in the plan or budget. The agriculture departments report that they gather data disaggregated by gender and age, particularly for the government flagship programs, such as Planting for Food and Jobs and donor-funded projects, such as MAG. These data are generally collected by the staff who implement projects—field officers in the case of the agriculture department—or through monitoring visits.

When considering GRB implementation, interviewees identified four key challenges with existing data monitoring and evaluation practices. First, district and regional officials noted that they are not always able to perform all the planned monitoring visits because of funding gaps, which impact their ability to collect data. Second, there is no evidence that the government is currently measuring the impact of programs on gender equality or assessing the effectiveness of GRB (as outlined in the National Gender Policy) and using these findings to inform planning. According to a representative in MoFA, “We are not following up to see where changes have occurred. It is difficult because you don’t have the evidence to say that because I invested so much in the woman this is the return on investment so I am going to do a,b,c,d. So that is what we should be looking at—the impact of our investments.”⁴⁶ The third, related challenge is the absence of aggregated data at the national level to allow government officials and others to see trends and fully understand the impact of policies and programs. Finally, NGO staff noted that it is often difficult to effectively track whether and how budgeted funds have been spent and what the impact of that spending has been, owing to the complexity of the budget and, sometimes, lack of clarity in how key priorities in the action plans link with what is in the budget.

To ensure that this phase of the budget process is gender responsive, the government needs to assess the impact of programs and projects to understand whether the budget has led to progress on gender equality commitments at all levels. Additionally, a gender-disaggregated public expenditure analysis should be conducted to show how much was spent on each program, compared with the plans, as well as how it was distributed among genders. Also, a gender-disaggregated analysis of the impact of the budget on time use should be conducted to help understand the budget's impact on how different genders spend their time, with a particular focus on whether and how the budget does and could address unpaid care work. Finally, the findings of these analyses should feed into the budget planning and preparation stage the following year in order to make improvements in the budget.

GOVERNMENT SYSTEMS AND STRUCTURES IN PLACE FOR GRB IMPLEMENTATION

This section outlines the key elements needed to support successful GRB implementation, based on a review of the literature on GRB best practices. It then outlines the extent to which these systems and structures are currently in place in Ghana based on the findings of the study. The four key elements are (1) the institutionalization of GRB by governments, (2) capacity and expertise on GRB by various stakeholders, (3) partnerships between and among certain key stakeholders, and (4) accountability mechanisms underpinned by effective monitoring and evaluation practices.

Institutionalization of GRB by the Government of Ghana

The institutionalization of GRB by the government means that GRB efforts should be formalized at the organizational level and not be dependent on individuals⁴⁷ or the particular political party and/or government in power. This formalization can be done by codifying GRB into law, as has been done in countries like Rwanda⁴⁸ and Timor-Leste.⁴⁹ Additionally, political buy-in at all levels and in all areas of the government is necessary for GRB to be fully and effectively implemented.⁵⁰ This includes all ministries⁵¹ and Parliament.⁵² In a review of GRB efforts across Africa, one clear commonality among countries that have had successful GRB efforts was an understanding among government officials of the benefits of GRB not just for women but for society as a whole.⁵³ Also, the literature identified the importance of having the ministry of finance take a leading role in ensuring that GRB is implemented, particularly by using annual budgeting guidelines as a mechanism to communicate the requirement that all budgets must be gender responsive and by implementing accountability mechanisms to ensure that all

ministries follow these requirements.⁵⁴ Other ministries also play an important role in ensuring that GRB implementation is widespread, and the ministry responsible for gender can play a particular role in collaborating with the ministry of finance to ensure that GRB efforts lead to gender equality.⁵⁵ Finally, gender desk officers or gender focal points within various government institutions can help ensure that gender is mainstreamed in all government processes, but the positions must have decision-making power.⁵⁶

Formalization of GRB

Currently Ghana has no formal law in place mandating GRB; however, the need for GRB is explicitly mentioned multiple times in the National Gender Policy (2015). This policy includes a commitment under women's economic empowerment to "review and enforce GRB across all sectors" and to "develop appropriate tools for gender analysis in economic policies and emphasize inclusion of women's unpaid work in national and regional budgets and national accounts." The policy also states that it is the role of various MDAs to promote gender mainstreaming in their budgets, plans and programmes (e.g. Public Services Commission, MoF, MoFA, MoE, Ministry of Employment and Labour Relations) and that RCCs "shall provide budgetary allocation for running gender awareness and gender mainstreaming ... programmes in the regions and districts." Finally, the National Gender Policy states that research, monitoring and evaluation activities should include an assessment of the effectiveness of gender-responsive budgeting.⁵⁷

In addition, the National Development Planning Commission (NDPC), the Local Governance Act and MoFA have relevant provisions related to gender. The Local Governance Act, while it does not specifically mandate GRB, does include a section called "Participatory Governance at the Local Level," which outlines a set of principles to protect marginalized groups from discrimination and ensure rights and opportunities to all regardless of "language, religion, culture, national or social origin, gender, birth, descent or other status."⁵⁸ Within MoFA, district, regional and ministry officials interviewed said that a focus on women and vulnerable groups is institutionalized and that they expect the budgets at all levels to reflect that. Interviewed officials cited multiple quotas including the following: (1) 10 percent of the budget at national and district levels should address issues of gender, and (2) "in every activity we do, we should make sure that 40 percent of women, youth are part and we should make conscious, deliberate effort to do that."⁵⁹ In some cases, interviewees mentioned different percentages for the same requirement, assigned different aims to the 10 percent quota (e.g. to address gender issues, to address women's issues or women's empowerment), or gave different sources for the mandate, suggesting a lack of institutionalization or inadequate socialization.

Leadership for GRB

Since the initial launch of GRB in 2007, the Government of Ghana—specifically the president, the Parliament, and the Ministry of Finance—has not shown strong leadership in implementing it. When government officials at all levels were asked in interviews about the source of the mandate for GRB, they cited multiple sources, including the Ministry of Finance budget guidance, the Local Governance Act, or donor requirements linked with MoFA (specifically Global Affairs Canada). Based on what we understand about the policies discussed above, the level of donor partner involvement in the agriculture sector, and the decentralized nature of the budgeting process, this multiplicity of answers is not surprising. While this finding suggests that the message about the need for GRB is getting through and coming from multiple sources, Ghana is facing challenges with slow implementation of GRB.

The experiences of other African countries show that including GRB in the Ministry of Finance’s annual budget guidelines is important to success. In Ghana, the Ministry of Local Government and Rural Development is also a key player, particularly in providing guidance to the districts. The Ministry of Finance’s Budget Operations Manual includes a section on GRB, providing a definition, reasons why it is important, and steps to undertake GRB. It states, “The purpose of gender budgeting in Ghana is to ensure that gender matters are recognized and considered when developing tax, revenue, budget spending policies and other budget-related activities. For Ghana, gender budgeting is not a separate budget for women. Rather, it is an attempt to assess government priorities as they are reflected in the budget and to determine the impact the policies have on men and women.”⁶⁰ This information is clear and constitutes an important step towards GRB implementation; however, the budget guidelines which are provided to MDA and MMDA budget offices each year do not explicitly mention GRB, nor do they provide guidance on how GRB should be carried out or outline any sort of consequences if budgets are not gender responsive. Institutionalizing GRB in the budgeting process through the leadership of the Ministry of Finance ensures that GRB implementation will remain constant even when governments change and new political parties gain power. The Ministry of Gender, Children and Social Protection should collaborate with the Ministry of Finance and provide gender expertise in the GRB process, while the NDPC has an important role to play by helping communicate about GRB in the budgeting and planning guidelines it disseminates.

Gender Desk Officers

Each of the MDAs has a staff person who is assigned as a gender desk officer or gender focal person, in addition to their primary role. This approach is considered good practice and is a reflection of the Government of Ghana’s commitment to

being more gender responsive.⁶¹ These staff people are sensitized and trained on gender issues when trainings are available. They are expected to help ensure that the MDAs' plans and budgets are gender responsive, and in some cases they also implement the gender-focused activities. The Gender Department of the Ministry of Gender, Children and Social Protection engages with the gender desk officers and coordinates the implementation of activities. Within MoFA at the national level, there is the WIAD directorate and gender focal points in the other MoFA directorates, and there is a WIAD officer in each of the regional and district departments of agriculture.

Government and NGO interviewees noted that the current desk officer model poses three significant, related challenges to implementation of GRB. First, it is difficult to maintain capacity for GRB (and gender more broadly) owing to the frequency of staff reassignments and turnover, including of gender desk officers. For example, one gender desk officer said she was assigned the position when the previous gender desk officer was reassigned to a different district, and she did not receive any sort of training.⁶² Second, the limited gender or GRB training opportunities that exist are generally provided only to gender desk officers, and there are few, if any, opportunities to build the capacity of other staff. Finally, it appears that GRB and gender mainstreaming more broadly are often viewed as the responsibility of the gender desk officers or WIAD officers rather than as a shared responsibility to ensure that plans and budgets are gender responsive.

Political Will for GRB

In the 2015 National Gender Policy, the GoG acknowledges the slow rate of implementation of GRB due to competing priorities and low political will.⁶³ According to the FAO and ECOWAS Commission in 2018, most MDAs are not prioritizing gender mainstreaming in their operations. While MoFA does appear to be making efforts to do so, "budgeting for gender in the agriculture sector continues to elude the country,"⁶⁴ as oftentimes actual spending does not reflect gender-responsive budgeting priorities. While the district, regional, and ministry officials we spoke to clearly stated that GRB is a requirement and a priority of the GoG, according to one ministry official, "[GRB] was mandatory before and training was provided, but that was 10 years ago. It is not as rigorous as used to be."⁶⁵ Additionally, NGO staff stated that political will in support of GRB was only partially in place within the government, which is an obstacle to GRB implementation.

A gender-integrated political economy analysis was not conducted for this study,⁶⁶ but it is possible to make general comments about likely political barriers to GRB. As stated in the introduction, budgeting generally and GRB specifically are political processes. In fact, each government has a budget that underscores its policy priorities, and as government leadership changes, so do budgets and

perhaps levels of commitment to gender equality. Political will in support of GRB is tied to political will in support of all gender equality and women's rights government practices and policies—it requires a deep understanding of the systems and structures that perpetuate patriarchal norms and practices and a sincere willingness to overturn them. Those who benefit from existing systems often resist this type of change as it threatens their power. Additionally, political will needs to be widespread, as even some champions within government can succumb to demands and expectations expressed by their peers and perpetuated by the culture of institutions they work within. Resistance to GRB may be particularly acute because it is ultimately about control over and allocation of financial resources, and money is often synonymous with power. To shift political will in favour of GRB, it is important to identify the power structures in the political and economic system as well as the incentives that drive decision making.

GRB Capacity and Expertise of Government Officials and Other Stakeholders

It is crucial to invest in GRB capacity building among all government officials. Those in charge of budgeting and financial policies often lack gender expertise, and often see “the budget as a gender-neutral, value-free instrument designed towards the provision of public goods of equal benefit to all.”⁶⁷ Thus, a good understanding by government officials—particularly those that sit within the Ministry of Finance—of how the budget can be used to achieve gender justice is needed. Additionally, proponents of gender equity within the government, including those that work on social issues, may not understand the budgetary process of their own government enough to push for GRB. Thus, it is important for capacity-building efforts to include training on the budget process itself.⁶⁸

Among ministry and district-level officials and NGO stakeholders interviewed, the need for increased government capacity was one of the main suggestions provided for improving implementation of GRB. Each of the government officials was familiar with the term gender-responsive budgeting and had some basic understanding of what it means; however, the depth of this understanding varied, and few seemed to understand it as it is defined in the Ministry of Finance budget manual or as a practice that benefits society as a whole. When we asked government officials to share their understanding of the term GRB or to share their existing GRB activities, only one official (at the district level) discussed the budget process itself and how the budgets are reviewed. The most frequent responses seemed to be based on the interpretation of gender as meaning women, and they primarily highlighted specific programs, projects, or activities focused on addressing the needs of women and girls (e.g. village and savings loans associations) as GRB activities. Others focused only on ensuring that both

women and men are represented in program activities and input gathering. And a few interviewees pointed to the existence of particular departments, such as the Department of Social Welfare and Community Development, as GRB activities or evidence of gender responsiveness. One national-level ministry official argued that GRB implementation is dependent on which government is in power and what their policy priorities are.

While these responses reflect understanding of existing gender inequality between men/boys and women/girls and the need to focus specific attention on women and girls, which is an important step, the misconceptions of gender are problematic for multiple reasons. Understanding “gender” to mean “women,” and perceiving GRB as budgeting and programming only for women, can result in missed opportunities to look across the full budget and all aspects of programming to understand the distinct needs of different groups and the different levels of benefit from public programs and budgets among and within particular groups by looking at intersecting factors (e.g. geography, age, marital status, level of education, and ethnicity). Second, this framing of GRB fails to acknowledge and fully embrace it as a tool to benefit society as a whole, and instead suggests it is a service to women and other often-ignored groups. Additionally, a belief that GRB’s feasibility is tied to government policy priorities also exposes a lack of understanding that GRB should be used to make sure everyone benefits equally from whatever policy issue is being prioritized. Staff of Ghanaian NGOs we interviewed pointed out that men often express resistance to any gender-related proposals because they believe their power will be diminished. Additionally, although gender mainstreaming has become a ubiquitous term among government officials, NGO staff reported that the result of the government’s attempts to mainstream gender into everything is that in practice gender is not meaningfully integrated into anything. As one NGO staffer put it, “gender mainstreaming is more or less being gender blind.”⁶⁹ Another NGO staffer stated, “Everybody says, ‘Oh, but it’s being mainstreamed.’ But, when you come down to it, there’s really nothing.”⁷⁰

In Ghana no widespread training or guidance on GRB is being provided to government officials. While the National Gender Policy states that RCCs will provide funding for gender awareness and gender mainstreaming programmes, it does not appear that the GoG has provided any training or guidance in recent years on this topic or on GRB specifically. Some NGOs and donors provide training that includes content focused on GRB or gender more broadly, such as gender training provided through the Modernizing Agriculture in Ghana (MAG) programme and workshops organized by SEND Ghana, but these have been limited in terms of reach, both geographically and in who can attend.

Finally, limited IGF and DCAF also reduce the likelihood that government officials will get necessary training, including gender training. An interviewee from a

district agriculture department stated that few staff were able to get training on gender issues because of lack of funds. Rather, one person from the team attends training and is expected to then train the rest of team.⁷¹ Although this training-of-trainers approach is a potentially resource-efficient way of ensuring that more government staff get training on gender and GRB, it is unclear whether these subsequent trainings occur and what their level of quality is.

Accountability for GRB Implementation

According to findings in other countries, accurate analysis and effective accountability mechanisms need to be in place for GRB to be successful. This means that gender-disaggregated data within countries must be collected and other types of gender-disaggregated analyses need to be conducted, including time-use data, gender-disaggregated public expenditure and revenue incidence analyses, and gender-aware beneficiary assessments.⁷² Additionally, accountability mechanisms, such as the Gender Monitoring Office in Rwanda⁷³ or the Certificate on Gender Equality Compliance in Uganda,⁷⁴ can ensure follow-through with GRB practices.

According to government officials at all levels we spoke to, gender responsiveness is considered at multiple stages of the budgeting process; however, there seem to be limited accountability mechanisms in place to ensure that GRB is happening systematically and effectively across the country. As the previous sections highlight, accountability for GRB requires capacity to carry out GRB actions, use of gender analysis and impact assessment tools, and improved monitoring and evaluation. Furthermore, there was no evidence that accountability mechanisms are in place to ensure that the government is carrying out existing requirements and commitments, including GRB commitments as outlined in the National Gender Policy and the Ministry of Finance Operations Manual, and the meaningful participation and influence of women and other marginalized groups in the budget process as outlined in the National Development Planning and Local Governance Acts.

Finally, at least four of the government officials we spoke to pointed specifically to the gender desk officer as being responsible for ensuring that the budget/plans are gender responsive. In some cases this responsibility included reviewing and providing input on budgets, and in others it involved designing and/or leading on gender activities. Again, gender desk officers are able to ensure accountability only if they have adequate decision-making power and technical knowledge on GRB.

Donor Partnerships for GRB

While it is critical for GRB to be led by the government to ensure local ownership and sustainability, partnerships between the government and other stakeholders (e.g. donors, intergovernmental institutions, INGOs and CSOs) have been helpful drivers of GRB efforts in many countries. Donors and intergovernmental institutions like UN Women have been key in promoting and supporting GRB efforts in countries like Uganda.⁷⁵ CSOs have been partially credited with the success of GRB efforts in multiple countries (e.g. Ecuador, Morocco and Senegal)⁷⁶ and have spearheaded GRB efforts in some countries (e.g. Australia, South Africa and Tanzania).⁷⁷

These partners can promote GRB in countries in a variety of ways, including by providing financial, technical and/or logistical support⁷⁸ and by applying pressure on governments to adopt GRB practices.⁷⁹ Through their financial support, donors can make aid to the government conditional on adoption of GRB and/or provide aid in the form of budget support, supplying funding that is channelled directly through the budget process and used for locally defined priorities. It is important to note that there is a risk of creating GRB initiatives that are unsustainable because they lack local ownership and depend excessively on external institutions.⁸⁰

In Ghana there appear to be no existing collaborations between the government and donor partners explicitly focused on GRB. In the agriculture sector, however, donor partners (in particular the Canadian and US governments) play a critical role in providing resources, capacity building and accountability to ensure that plans and budgets are gender-responsive if not primarily focused on women farmers. The Canadian government continues to invest in the agriculture sector—most notably through the five-year CAD\$135 million MAG initiative, which focuses on four areas: developing value chains, building market linkages, supporting agricultural research and improving productivity and competitiveness.⁸¹ Many other donor-funded programs have ended, such as the US Agency for International Development's recent Resilience in Northern Ghana (RING) project, which targeted women subsistence farmers to improve their power over household and economic decisions and included socialization of male community leaders and members to help achieve gender equity.⁸² RING is an example of a donor's providing sector budget support; USAID provided funding directly through local government budgets so that the district assemblies could carry out the services directly, with the intent of building governance capacity in local government structures. The project design phase, however, was created by USAID in consultation with local governments, rather than by local governments,⁸³ indicating that USAID played a major role in determining RING's focus on women.

In terms of accountability, the Canadian government appears to have driven or at least played a role in the decision to include the existing quotas to ensure that agriculture budgets and activities are gender responsive. When asked who the source of the mandate is and how these quotas are being enforced, government officials at district and ministry levels often mentioned MAG or the Canadian government in their response. Donors were also involved in capacity building. Each of the gender-related trainings mentioned by interviewees was provided or at least supported by a donor partner; for example, training on gender mainstreaming was offered by the German Agency for International Cooperation (GIZ) and through MAG. Although donor-driven initiatives to target women and build gender capacity are helpful, the sustainability and local ownership of these efforts once donor support goes away is unclear. For GRB and gender goals to be long lasting, they need to be driven by the government and people of Ghana.

NGO GRB ADVOCACY IN GHANA

This section outlines the different aspects of NGOs' GRB and budget advocacy work that are seen as successful, describes the challenges, and ends with suggestions provided for improving NGOs advocacy around GRB. These findings largely echo a 2018 Oxfam learning review on budget monitoring and advocacy in Ghana⁸⁴, which found that taking advantage of political opportunities, having a strong evidence base, conducting joint advocacy with partners, engaging directly with partners and citizens, using media and social media, and creating more opportunities for sharing and learning are all best practices in budget advocacy.

Existing NGO GRB Efforts and Current Successes and Challenges

Research

NGOs often analyse the budget when it is released annually, highlighting trends in spending for specific sectors and categories over time and providing insight into how budget allocations might affect specific groups, including small-scale farmers. Additionally, NGOs conduct needs assessments of women small-scale farmers and compare them with what specific government programs deliver. For example, GTLC collects disaggregated data to assess government policy impacts on women, men, youth and persons with disabilities. To assess government interventions, SEND Ghana uses community scorecards, which community members use to rate various government services they have received. Importantly, findings from this research and analysis, as well as direct engagement with farmers, inform budget inputs that the government invites various NGOs to make every year.

NGO staff and government officials at the national and subnational levels reported that NGOs' role in research and evidence generation has been crucial to their ability to influence budgeting and policymaking. This—plus direct engagement with farmers—has led them to be able to make clear and focused policy and budget recommendations that they know will benefit small-scale women farmers the most. A GTLC representative mentioned that AEAs have reported using GTLC's research to show the impact of their work on small-scale farmers. Similarly, gathered evidence validates the experiences of farmers, empowering farmers to make demands of the government. An official at MoFA discussed the utility of NGO-conducted research in helping officials make decisions and form policies, especially since the government often does not have the time or capacity to conduct research and undertake assessments.⁸⁵

GTLC raised a challenge relating to research: government officials sometimes attempt to discredit their research methodology as one way to push back against the group's advocacy, even if the challenges to the methodology are not justified. Similarly, SEND Ghana described some differences with government officials on the interpretation of data: "I find the issue is around the interpretation of the data because they would interpret it differently and we would interpret it differently."⁸⁶

Creating Spaces for Farmers to Share Their Concerns

NGOs support farmers' efforts to engage with government officials directly to share their needs and make requests. PFAG and GTLC both focus explicitly on supporting and representing farmers and work to empower them to raise their concerns and needs during the district-level budget consultation processes. NGOs create platforms for various stakeholders—including government officials, farmers, other NGOs, and agriculture input dealers—to share information and make requests. This work, which includes organizing town halls or community meetings that bring these various stakeholders together, is particularly important because, as mentioned, government officials often do not have the resources or capacity to hold community town halls as often as needed. In fact, one NGO staffer stated that the government's ability to obtain inputs depends mostly on input-gathering activities carried out by NGOs. NGOs like WILDAF have also worked to help form women's groups, making it easier for women to provide collective inputs and communicate about their collective needs.

Non-NGO stakeholders frequently mentioned the helpfulness of NGOs' support in gathering concerns from farmers and creating spaces for them to engage directly with government officials. Additionally, one district official mentioned that NGOs helped the assembly identify groups they could engage with directly.⁸⁷ In the interviews, farmers in Savelugu-Nanton were much more likely to mention these spaces (only one farmer from Shai Osudoku mentioned this), suggesting that this kind of work may be more prevalent in the North. In Shai Osudoku, three

separate district officials mentioned the budget-related activities organized by SEND Ghana, including forums where district officials were invited to share information on the budget process with citizens and citizens were able to share their concerns with officials.

Education and Sensitization

NGOs target education and sensitization efforts at various stakeholders, including government officials and the public. They seek to inform the general public on what government budgeting is, why it is important, what the process looks like, and how the public can be involved. In addition to the previously mentioned spaces for bringing farmers and district officials together, NGOs work to increase knowledge about GRB and mobilize broad support for it. Additionally, NGOs disseminate information on how citizens can benefit from specific government programs, like Planting for Food and Jobs (PFJ). Despite the success of these spaces, NGO staff mentioned that cultural and gender norms prevent women from fully engaging in opportunities to share their concerns and needs. These norms make it difficult for NGOs to ensure that women are able to meaningfully engage and to organize in a way that allows them to lead within the various advocacy activities. Finally, the media is also a target for NGO education and sensitization efforts; for example, GTLC hosts training for the media on GRB so that they will be able to adequately report on it.

Various stakeholders frequently mentioned education and sensitization efforts as a helpful NGO activity. One farmer said NGOs helped her understand how she could get access to farm inputs from the government.⁸⁸ Another farmer said she had attended two meetings where NGOs explained policy and shared insights from the government budget, which had been released before the meeting.⁸⁹ Both SEND Ghana and GTLC were specifically mentioned in responses on how NGOs have helped sensitize farmers and others on the government budget and policies.

Capacity Building

NGOs provide capacity-building support, which is seen as useful by non-NGO stakeholders. Stakeholders mentioned a broad range of capacity-building activities, including training for women in public speaking and in engaging assembly members. A woman farmer stated, “The NGOs have helped educate us about how to put our concerns across to the district assembly.”⁹⁰ NGOs’ capacity-building support targeted at the district assembly was also seen as helpful. One assembly member stated that he received training on how to better communicate with community members as well as how to mobilize them to pay their revenues.

Direct Engagement between NGOs and the Government

NGOs often engage directly with policymakers—either bilaterally or during roundtable discussions—to have a dialogue on their research findings, with the goals of educating policymakers on the realities of farmers’ needs and how well government services are meeting these needs, and ultimately influencing budget- and policymaking. For example, GTLC has hosted national roundtable discussions, where key MDAs are invited to discuss findings of their reports. One of the most direct ways that NGOs have influence over Ghana’s budgets is by submitting annual budget inputs that aim to make the budget more gender-responsive. When NGO staff were asked about what is working well with their GRB and budget advocacy, they expressed a positive view of the relationship between the government and civil society. NGO staff said government officials were willing to learn from civil society, and NGOs could see themselves as partners of the government, especially at the national level, where NGOs have been building relationships for several years. There was a general feeling that there is space for civil society to engage in the budget process, and NGOs said their budget inputs and agriculture program recommendations are often adopted by the government. This finding shows that Ghana’s open but narrowing civic space has facilitated this method of advocacy and that NGOs have had some success in influencing budget and policy-making decisions in Ghana.

This sentiment was shared by government officials; a national-level MoFA official stated, “It’s the advocacy that [NGOs] are doing; it helps shape government policies, and government decisions as far as that aspect is concerned. And it also unearths a lot of weaknesses that we have been sitting with and helps us look at—so that is one way you contribute.”⁹¹ District officials in Savelugu-Nanton found it helpful that CSOs and NGOs were able to influence the PFJ programs to focus more on women and girls and that they could give feedback on government policies. Also in Savelugu-Nanton an official discussed how NGOs “scrutinized” the budget and provided budget recommendations. For example, as part of the Northern Ghana Governance Activity (NGGA) program (of which SEND Ghana is a part), NGOs recommended that the assembly include more money in their budget for communication so they could broadcast useful information to citizens through radio.

High turnover among government staff, mentioned earlier, poses challenges for NGOs in terms of time and effort in educating and influencing government workers. NGOs’ progress in arguing for more GRB practices in particular districts can all be lost when officials move from district to district every few years. The ability to impact specific steps in the budget process is time constrained, so NGOs must be quick and well organized in their budget advocacy activities or the window to influence the budgeting process will close. The time constraints of

national-level ministry officials were also cited as a reason for delays in NGOs' work.

Tracking and Monitoring

NGOs play the important role of tracking whether budget and policy commitments come to fruition. As mentioned, a lack of revenue impacts the government's ability to carry out all planned activities, so NGOs see a need to track spending and compare completed activities with those outlined in the budget. This work often involves reminding officials of commitments they made during meetings with NGOs. Tracking policy commitments also occurs during and after elections: NGOs encourage politicians running for office to make commitments around supporting women and men small-scale farmers, and if the politicians win the election they work to ensure follow-through. NGOs also communicate with farmers on whether commitments are fulfilled or not. Finally, NGOs often track whether their own budget inputs have made it to the final version of the budget.

NGOs face a number of challenges in tracking and monitoring budget inputs and commitments. The lack of accessible and clear government data, particularly disaggregated data, has meant that NGOs cannot always effectively track whether and how budgeted funds have been spent and what the impact of that spending has been. In addition, limited financial and human resources constitute a major barrier in NGOs' ability to effectively execute their budget and GRB advocacy, including doing more frequent and more effective budget tracking, as well as broader mobilization of farmers.

Other Types of Support

Finally, although the interview questions were focused on NGOs' work related to GRB or budgeting, stakeholders in each category were quick to mention all the ways NGOs had provided support outside of budgeting or even advocacy. Most of these examples consisted of direct support to communities or service delivery. Within the agriculture sector, they included agricultural and food processing-related training and provision of farm inputs. Outside of agriculture, respondents mentioned children's sponsorship, support for village savings and loans associations (VSLAs), and activities around domestic violence prevention. This result, showing that community members and government officials value the direct support NGOs provide to communities, is important for NGOs to keep in mind when developing strategies and indicating priorities for their work.

Suggestions for NGOs on GRB and Budget Advocacy

Stronger Collaboration

Among NGO interviewees, it was agreed that better collaboration among NGOs was needed. Currently, GRB efforts within the civil society space in Ghana are siloed, likely leading to a duplication of effort and missed opportunities for collective action. NGOs could collaborate or align their work in a variety of ways, including in their budget inputs, research and analysis, education and sensitization, and direct advocacy. An NGO staffer stated, “When they see you coming individually, that’s not usually the best, but when we go together as broad-based institutions, they take us more seriously.”⁹²

Both NGOs and government officials at the national and subnational levels emphasized the need for more collaboration. For NGOs the focus was on organizing multi-stakeholder partnerships among different government MDAs, farmers’ groups and CSOs at the national level. Although they saw the relationship between government and NGOs in a positive light, they believed more could be done to create leverage and build active partnerships to carry out GRB activities more effectively. One interviewee suggested identifying government champions on GRB and bringing those “heavyweights” into NGO GRB-related advocacy efforts.⁹³ Various government officials emphasised the importance of NGOs’ collaboration with the government, such as their sharing of plans, their work with the district assemblies, and their use of district officials as a resource to identify farmers, farmer-based organizations, and women’s groups for GRB activities. Both groups mentioned ways that increased collaboration on research and data gathering would be beneficial. For example, an official at the Ministry of Gender, Children and Social Protection suggested the ministry be brought in earlier on NGOs’ gender research so that it could be discussed and finalized with the ministry’s support, giving them an opportunity to endorse the research and help push it among other MDAs. One MoFA official noted that additional collaboration is needed because NGO efforts at times inadvertently undermine government monitoring efforts: NGOs often have more resources than the government and are able to offer community participants small reimbursements for their time, and in some areas this reimbursement has become an expectation that government cannot meet. Another MoFA official suggested additional research and more advocacy from NGOs “to bring out the things we are not in the field to see” and to expose government weaknesses around GRB, with recommendations on how to fix these problems and suggestions about alternative ways to support women farmers besides giving out money.⁹⁴

Increased Capacity on Gender and GRB

NGO staff cited the lack of understanding around gender issues and GRB among government officials and policy makers as a major challenge. There was broad consensus among NGO staff that more needed to be done to build understanding among NGOs themselves, among the general public—including specific populations, such as farmers—and among government officials, in order to create a much-needed foundation of common understanding to make progress on GRB implementation. An NGO staffer stated, “We need to make [GRB] a household name, really.”⁹⁵ The argument here was that achieving greater understanding of GRB will create more demand among constituents, who will in turn hold their governments accountable for implementing GRB. It was noted that getting constituents—particularly those in rural areas—to directly voice their support for GRB could give the Ghanaian government the push it needs to start taking GRB seriously and prioritizing it. Additionally, country-wide demand for GRB was seen as important since NGOs have in the past seen the government take quicker action in response to national-level campaigns. To achieve broad-based understanding of GRB, and the budgeting process more generally, it was noted that NGOs in Ghana need to develop communication tools and messaging that are accessible to rural farmers, including those who may be illiterate.

Non-NGO stakeholders also suggested continued sensitization and capacity-building efforts. Among farmers, there were frequent requests to be trained on the budgeting process and on how they could share their concerns with government officials. It was widely believed, especially among district officials, assembly members, and community leaders, that NGOs should start or continue with their sensitization efforts so that citizens could learn about the budget process and understand why their engagement was necessary. In fact, the only suggestions provided by assembly members about budgets were about creating increased awareness among community members on the assembly budgets. One national-level government official also suggested that NGOs specifically advocate with the Ministry of Finance to include instructions on GRB in annual budgeting guidelines. Additionally, they requested capacity-building support among gender officers at the MMDA level and suggested that NGOs advocate for gender teams among various MMDAs rather than just gender desk officers.

More and Better Ways to Help Farmers Share Concerns

Among women farmers, the most common suggestion for NGOs was around more support to farmers to help them share their concerns with government officials. They frequently suggested doing this through the media. Women farmers also suggested that NGOs help them create women’s farmers groups to help them better organize and share their concerns. District and regional officials thought it was important for NGOs to serve as a link between citizens and the

assembly, often citing inadequate capacity at the district level to reach out to all citizens. Specific suggestions included bringing all stakeholders into one place and collecting inputs from citizens on the budget, educating citizens on the budget, and supporting district assemblies by reaching out to communities on the importance of engaging in local governance processes. One district official stated, “Women, they will voluntarily tell [NGOs] what their concerns are, and [these concerns] can easily be put in any of the budgets.”⁹⁶ Finally, NGO staff said that a deliberate focus on women should include consciousness-raising activities among all community members that could ultimately lead to women’s gaining more power in their communities, as well as increased self-esteem, allowing them to fully and meaningfully engage in budget-related activities.⁹⁷

Other Types of Support

Finally, the various stakeholders also believed that other types of direct support from NGOs are important and should be continued, such as helping women farmers obtain land, helping with girls’ education programming, directly providing funds or equipment to women farmers, and offering skills training. Other suggestions included collaborating with assembly members to raise awareness on development issues, visiting grassroots communities more frequently, communicating with assembly members about what they are doing, and having specific target numbers for their interventions. Community leaders also requested direct support in the form of loans, support for their children, and access to land.

WOMEN FARMERS’ PARTICIPATION IN THE BUDGET PROCESS

This section summarizes the findings from the interviews and FGDs in the two districts on women’s participation in the budget process. It outlines the extent to which women farmers are able to engage in this process and describes ways to overcome barriers to their participation.

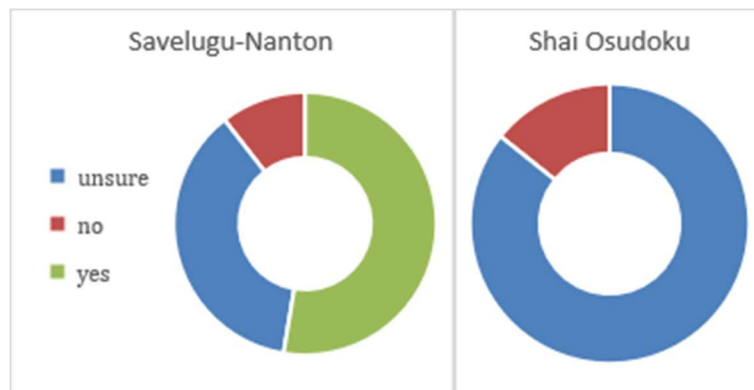
Level and Type of Participation

The majority of the farmers and community leaders we spoke to said some sort of opportunity was available to discuss concerns in their community, including through town hall meetings or community *durbars*, engagement with their assembly member, or engagement with the district agriculture department. The majority of women farmers said that they or other women farmers in their community had had the opportunity to participate in a town hall meeting or community *durbar*, and nearly half said that their assembly member had met with them or other members of the community to discuss concerns. While this

suggests there are spaces in the two districts for input, community members do not have a clear understanding of the overall budget process itself and how or even whether the inputs they provide inform how decisions are made. Few farmers or community leaders interviewed were able to state who had organized the space for input, and no one referenced the budget or planning process explicitly. Furthermore, those who were asked direct questions about their engagement in the budget process said they are not aware of the budget process.

There are some notable differences between the districts. In spite of higher levels of gender inequality and stricter gender norms, women farmers in Savelugu-Nanton were more likely than those in Shai Osudoku to cite opportunities for women farmers to share concerns in town hall meetings or community *durbars*. They were more likely to report that their assembly member had met with them or the community to discuss their needs, and they were much more likely to express confidence that their assembly member was sharing their concerns at the district assembly (see Figure 4).

Figure 4. Women farmers’ response to “Do you think the assembly member is communicating your concerns to the district assembly?” by district



Barriers to Participation

While opportunities for women farmers to participate in community spaces are reportedly relatively high in both districts, interviewees reported that women face challenges in being able to attend, meaningfully engage, and have influence in the spaces provided. These barriers are highlighted below, along with notable differences between the districts and between interviewee groups.

Culture and Gender Norms

Interviewees most frequently cited cultural and gender norms as a barrier to women's meaningful engagement in consultation opportunities. Women in Savelugu-Nanton were much more likely than their counterparts in Shai Osudoku to raise issues related to cultural norms and the need for women-only spaces. According to a woman farmer in Savelugu-Nanton, "We attend meetings involving everyone; however, we are not allowed to share our concerns in the meeting because of the fear of our husbands. Even when we attend, we can't speak our minds due to intimidation from the men. In our culture, women only talk in mixed gathering when they are asked to do so. The males talk about females that talk in meetings."⁹⁸ Community leaders also highlighted that women farmers are not recognized as farmers; therefore, even when they voice their concerns, they are not heard or taken into consideration. No interviewee explicitly mentioned fear of physical violence as a barrier for participating in the budget process, but intimidation is a form of social violence, and when it is carried out by a husband toward his wife, it is considered intimate partner violence. This form of violence is just as serious and could potentially lead to physical violence against women who speak up in these public spaces.⁹⁹

The majority of district officials interviewed in both districts mentioned cultural norms as a challenge, often in the context of discussing the issues they face in ensuring women's participation in the budget process and spaces organized by the agriculture departments, particularly in mixed groups of men and women. Some officials' responses suggested a perception that the onus is on women to ensure that they engage and overcome cultural and gender barriers. For example, according to one district agriculture official, "Sometimes the women, because their husbands are already maybe into farming, they would rather ride behind the man than stand alone."¹⁰⁰ Others noted that women need to "have courage" to speak freely about their concerns and ideas in the spaces provided. At the same time, some district officials noted existing gender power dynamics and broader issues of male dominance and oppression of women, pointing out that men often dominate meetings and are the decision makers in Ghanaian society. NGOs also noted these challenges and recognized that discriminatory perceptions about women's roles sometimes prevent women from attending engagement opportunities, including spaces organized by NGOs.

Lack of Trust in the Process

Nearly a third of women farmers interviewed expressed a lack of trust that action had or would be taken to address their concerns as a result of their engagement in meetings or other fora with government officials. Women farmers, particularly those in Shai Osudoku, expressed frustration that even when they have shared their concerns, nothing is done to address the issues or to provide feedback on

what decisions were made and why. According to one woman farmer, “Women want to see results from the meeting so that we can continue to voice out our grievances. If nothing is done from the previous meetings, then it is very difficult to bring out our concerns.”¹⁰¹ Others were even more direct, stating that there was no value in participating in the meetings. This issue does not appear to be well understood by other actors we interviewed; while this was the issue most frequently mentioned by women farmers, only one interviewee in the other categories – a community leader in Shai Osudoku – mentioned it, stating, “Women are educated enough to know the benefits of attending meetings. Whatever issues are discussed at the meetings are not implemented, and therefore women are fed up. It is a waste of time for most [women].”¹⁰²

Lack of Communication about Opportunities to Provide Input

Around one-fourth of women interviewed, mostly from Shai Osudoku, highlighted the need for better communication about meetings’ time, place and aim, and other opportunities to engage, emphasising that they often do not know when the meetings are taking place. Importantly, they also note that these messages need to make it clear who is invited to participate. According to a woman farmer in Savelugu-Nanton, “If women are not invited, they can’t go. We can only attend if we are called.”¹⁰³ These responses are in line with FAO and ECOWAS Commission findings that women’s levels of participation tend to be lower in part because communication channels go through men¹⁰⁴ and also reflect gender norms that limit women’s ability to participate in public spaces. Community leaders and assembly members mentioned the need for better communication with women farmers; however, government officials and NGOs did not raise this issue.

Limited Availability due to Care and Domestic Work and Market Responsibilities

Women also cited their busy schedules as a barrier to attending meeting. Their responsibilities include farming, childcare, domestic chores (e.g. preparing meals), and, for women in Shai Osudoku, particular days when they have to be in the market to sell their produce. The logistical challenges women face in participating seemed to be well understood across the different stakeholders interviewed. Multiple interviewees in Shai Osudoku, including district government officials, NGO staff and community leaders, even cited the exact hours that are best for women, and some government officials highlighted their efforts to literally meet women where they are (in the market, at their farms) in order to make it possible for them to participate.

Lack of Confidence and Capacity to Engage

Some women in both districts mentioned illiteracy, lack of education generally, and low self-confidence as reasons they do not feel comfortable speaking in front of men, including government officials, assembly members and men in their own community. Among the women farmers who participated in the study, 83 percent in Savelugu-Nanton have no formal education and more than half in Shai Osudoku have no formal education or only primary level (24 percent and 28 percent, respectively).

Constraints to Engagement with Assembly Members

According to a few farmers and community leaders we spoke to, they have limited engagement with their assembly member because the person is from a different community and mainly focuses on his or her home community. Also, NGO staff cited political differences among community members and between assembly members and community members as a challenge for efforts to bring communities together to engage in the budget process. Community members who identify with a political party different from the one their assembly member represents may avoid attending meetings that the assembly member holds or engaging in processes he or she runs.

Opportunities to Improve Women Farmers' Participation

The findings from the two districts provide lessons on how to create conditions in which women's voices and needs can be better represented in the budget process and other spaces where community concerns are discussed.

Approach to Gathering Citizen Input

Based on the two districts, the findings suggest that Savelugu-Nanton's approach to gathering citizen input—community action planning and provision of women-only spaces in that process—has resulted in more opportunities for women to participate in the budget process. Results also show that higher levels of engagement between assembly members and women farmers and community leaders can increase confidence in these leaders and the process.

Need for Alternative Types of Engagement Opportunities

While the types of suggestions varied, the majority of respondents stated that different forms of engagement with women farmers are needed to ensure that they can meaningfully engage and have influence in the budget process and other civic spaces. This issue was raised most often by interviewees in Savelugu-Nanton. Women farmers interviewed suggested one-on-one interactions; more frequent, ongoing engagement; and different modes of sharing

concerns (e.g. a phone platform, media engagement). District officials in Savelugu-Nanton focused on providing women-only spaces, such as the focus group approach taken in the community action planning process.

Need to Create and Strengthen Women's Groups

District officials in Shai Osudoku were more likely to focus on the need for women's representation through women's groups, since participation in the budget process involves engaging representatives of key groups. Women farmers from both districts also raised the need to organize women's groups; their focus, however, was on building women's power to strengthen their ability to share concerns and gain access to farming inputs and equipment.

Improved Communication and Accounting for Women's Care and Domestic Work

A number of stakeholders suggested that meetings be held on days and times when women are most likely to be able to participate. In communicating consultation opportunities, organizers need to ensure that women are reached and are clearly invited.

Addressing Systemic Norms and Practices That Lead to Gender Inequality

The suggestions already given are practical and useful for increasing the participation of women in the short term. In many ways, however, these suggestions work within the boundaries of the existing patriarchal system rather than pushing for improvements in the whole of society. To achieve real, long-lasting change, shifts in cultural and patriarchal norms and practices are required. This shift must include efforts by men as well as women; the onus cannot be on women alone to transform these norms.

WHAT A BUDGET THAT RESPONDS TO WOMEN FARMERS' NEEDS COULD LOOK LIKE

As explained in the introduction, GRB centres the voices of women and marginalized groups. Thus this study included efforts to hear directly from women farmers on their needs and on the challenges they face, both within and outside of farming. Other stakeholders were also asked what they perceived the needs of and challenges faced by women farmers to be. The responses have been divided into broader categories, which are presented here in order of how frequently they were raised in interviews among women farmers: agricultural

inputs and productive assets, non-farming needs and challenges, and other farming needs and challenges.

Agricultural Inputs and Productive Assets Needs and Challenges

Among all women farmers interviewed, the most frequently mentioned need or challenge was lack of access to agricultural inputs and productive assets. Women described not having access to a variety of inputs owing mainly to financial constraints, but also to lack of physical access (i.e. having to travel long distances to purchase inputs). The most frequently mentioned inputs and productive assets were other machinery and equipment—mainly harvester and spraying machines—tractors,¹⁰⁵ fertilizer, and water. The responses of the FGD participants, who were mainly women farmers, also focused on other machinery and equipment, tractors, and fertilizer, in addition to access to labour and agrochemicals.

Although agricultural inputs and productive assets were mentioned the most frequently among all women farmers, responses varied between districts. In their interviews, women in Savelugu-Nanton were much more likely to mention access to agricultural inputs and productive assets—particularly tractors, fertilizer, seeds and labour—than were women farmers in Shai Osudoku. Women farmers in Osudoku-Shai were slightly more likely to mention agrochemicals, other machinery and equipment, and water for farming.

When comparing the responses of women farmers on this issue with those of other stakeholders, there was some overlap as well as some divergence. Community leaders were more aligned with women farmers, as they also strongly emphasized women farmers' needs for other machinery and equipment, tractors, water and fertilizer. Men farmers were more likely than women farmers to mention agrochemicals and seeds. Notably, government officials, assembly members and NGO staff were overall less likely than women farmers to mention agricultural inputs and productive assets.

Needs and Challenges Outside of Farming

The category mentioned next most frequently by women farmers consisted of non-farming needs and challenges. Most of the women farmers interviewed mentioned health-related needs, especially the lack of health facilities in communities, and child-related needs, mostly revolving around lack of finances to pay children's school fees and lack of schools and day-care facilities in the area. The third most mentioned need among women farmers was lack of access to drinking water. Responses among FGD participants echoed the interviews with individual women farmers, as needs and/or challenges around health and children were mentioned frequently.

Again, the responses among women farmers differed drastically in the two districts. Overall, women in the North were more likely to mention non-farming needs and/or challenges and much more likely to mention issues related to health, children and drinking water than women in the South.

The top three mentioned needs and/or challenges among community leaders were children, health and drinking water as well. Assembly members were also likely to mention child-related needs and/or challenges, but access to credit, loans and microfinance was mentioned in all interviews with assembly members, while women farmers mentioned this need only infrequently. Additionally, men farmers were also much more likely to mention access to credit, loans and microfinance, while they mentioned child-related needs second most often.

Other Farming Needs and Challenges

Among women farmers interviewed, the third-most-mentioned type of needs and/or challenges were farming needs beyond inputs. Within this category, women farmers most often mentioned challenges around transportation.¹⁰⁶ Comments focused on the general lack of “good” roads, as well as difficulties in transporting produce to markets and the need to travel long distances to get access to necessary inputs or services. They mentioned markets—specifically, difficulties with selling crops—second most frequently, storage third most frequently, and processing fourth most frequently. Challenges around transportation, climate change, and markets were each mentioned in half of the FGDs, and challenges with accessing land were mentioned in most of the FGDs.

Within the category of other farming needs and/or challenges, the frequency with which women mentioned certain issues differed in the two districts. Women in Savelugu-Nanton were significantly more likely to mention transportation, storage and processing. Women in Shai Osudoku were more likely to mention land and slightly more likely to mention markets and training.

There were also significant discrepancies between the responses of women farmers and those of other stakeholders. For example, all other stakeholders were more likely than women farmers themselves to mention access to land as a challenge for women farmers. Additionally, assembly members emphasized the need for training¹⁰⁷ for women farmers, mainly around the use of chemicals to prevent pests and weeds.

Finally, all stakeholders mentioned lack of financial resources and/or poverty to explain why women had various unmet needs and faced various challenges. In fact, financial constraints were mentioned in the vast majority of interviews with women farmers and community leaders, in all interviews with men farmers and assembly members, and in all FGDs. Many interviewees said that women’s lack

of access to inputs was due to their high cost or to women farmers' lack of money to purchase inputs. Many also stated women farmers are unable to afford school fees. In addition, interviewees often mentioned general financial support as a need and/or mentioned poverty as a challenge faced by women farmers. These results show that poverty, the high costs of services and resources, and lack of access to financial services are underlying challenges that plague women farmers in Ghana.

Government Support for Women Farmers

Ghana's national agricultural investment plan,¹⁰⁸ led by the Ministry of Food and Agriculture, focuses on four programmatic areas: (1) sector management and administration,¹⁰⁹ (2) crop and livestock development; (3) agribusiness development; and (4) sustainable management of land and environment. Within the primary programmes sit priority medium-term initiatives or government flagship programs (see Table 3).

Table 3. Summary of priority government initiatives in the agriculture sector

Government Initiative	Main goal(s)
Planting for Food and Jobs	Provision of seed, fertilizer, and extension services, efforts to facilitate input and output markets, and improving e-agric platform
Planting for Export and Rural Development	Developing the tree crop sector (e.g. cashew, coffee, coconut, citrus, cotton, mango, oil palm and shea)
Rearing for Food and Jobs	Growing the livestock sector
Agricultural Mechanization Service Centres	Improving availability and timely access to affordable agricultural machinery and mechanized services

Notably, a little over half of women farmers interviewed stated that they have not received any support from the government, while FGD participants were more likely to mention not receiving any support. Among women farmer interviewees and FGD participants that did mention receiving some type of support for obtaining inputs, the vast majority of these responses were about getting access to subsidized fertilizer. Less frequently mentioned by women farmers were government flagship programs¹¹⁰ and other types of support. The government flagship program women farmers mentioned most by far was PFJ; One Village

One Dam was mentioned second most frequently, but only in Savelugu-Nanton—understandably, as this project is focused mostly in northern Ghana.

There were some notable differences between responses in the two districts on types of government support. Women in the North were more likely to mention government flagship programs and inputs, and slightly more likely to mention donor programs, processing support, and training than women in the South. Women in the South were much more likely to mention no support than women in the North.

When asked what types of support exist for women farmers, government officials interviewed were most likely to mention government flagship programs, mainly PFJ; training, including training on the use of agrochemicals and nutrition; and inputs.¹¹¹ Notably, donor-supported programs and other types of support were the next most commonly mentioned types of support. For example, RING and USAID's Mobilizing Institutional Investors to Develop Africa's Infrastructure (MiDA) were mentioned in multiple interviews.

Several government officials at all levels stated in interviews that they are making specific efforts to think about and target women's needs. For example, a district official in Savelugu-Nanton said they made sure that women would be able to skip the queue whenever they want access to subsidized fertilizer. Furthermore, government officials often mentioned specific quotas in place to ensure that women farmers are being targeted.

Challenges around Access to and Sufficiency of Support Provided

The various interviews revealed the challenges that women farmers face in gaining access to the support that is available. The support provided may not be tailored to the needs of women farmers or address the barriers to their access—including high costs, distance, and cultural norms—meaning that women farmers do not fully benefit from the actions the government is taking to support them. Thus the mere existence of support for farmers is not sufficient. Rather, targeted support for women farmers, tailored to their exact needs, is critical. This has significant budget implications, as outlined in the recommendations section.

Among women farmers who mentioned available government support, more than a quarter also mentioned a caveat. For example, some women mentioned that although subsidized inputs were available, they could not access them, either because the cost was still too high or because only men had access to the inputs. One woman farmer stated, "Yes, we bought the subsidized fertilizers, but we didn't get the quantity we needed."¹¹² In all four interviews that mentioned the One Village One Dam initiative, the women farmers expressed some level of dissatisfaction with the project. Relatedly, out of all the women who stated they

received inputs from the government in individual interviews, a vast majority also identified access to inputs as a need or challenge.

Most notably, in a large majority of the individual interviews with women farmers, the interviewee answered affirmatively when asked if government policies and programs tended to favour men more than women. Additionally, out of those who said they did not think government policies and programs favoured men over women, slightly less than half said that government support did not favour anyone. In the interviews, women farmers gave many examples that illuminated their challenges in accessing government-provided services and/or programs, even when they are available. When women farmers mentioned tractors as a need or a challenge, many of them also said there was a tractor in their community but that the men often got access to it first, so by the time it was the women farmers' turn to use the tractor, it was too late in the harvest season. Additionally, a woman farmer stated, "Yes, women face difficulty in access to those policies and programs. For instance, if a female needs subsidized fertilizer, she have to give money to the men to buy."¹¹³ Interestingly, almost a quarter of interviews with women farmers—all in Savelugu-Nanton—mentioned the need for special or specific support or "packages" for women farmers when they were asked about their needs and challenges.

Based on their own engagement with women farmers, NGO staff also largely believe that women farmers have trouble accessing available government programs and support. For example, an NGO staffer reported that there were no deliberate plans under PFJ to target women and that access to inputs under the program was a "free-for-all." Additionally, they said access to AEAs is challenging for women farmers because of cultural barriers that prohibit women farmers from getting support from male agents. An NGO staffer mentioned that subsidized fertilizer packages are often too big for women farmers, who typically farm only a few acres of land; in order to buy the subsidized inputs, they need to find someone else to split the costs and package. Additionally, this staff member discussed how government efforts often do not make conscious efforts to target women, stating, "So, there's no conscious effort in targeting and saying that, with this particular program, ensure that this percentage of women are on it."¹¹⁴

RECOMMENDATIONS

Ghana has a long way to go in implementing GRB effectively and in a way that leads to gender equality within the nation. The findings of this study provide a number of lessons on how to improve the overall budget process in Ghana to more fully implement GRB, looking specifically at the agriculture sector and ways of fully engaging women farmers in the budget process and better addressing their needs in the budget. Based on these lessons, this section provides recommendations for key policy makers and institutions in the Government of Ghana on how to make the budget process and budget outcomes more gender responsive, as well as recommendations for NGOs in Ghana on what specific asks and tactics should be included in their GRB advocacy.

GOVERNMENT OF GHANA

The Government of Ghana must set up and strengthen systems, processes, mechanisms and structures that will allow GRB to be fully carried out. To be sustainable and effective, this work will need to be led by the GoG; however, NGOs, donor partners and other actors can play important supporting roles.

In order to rebuild momentum and improve GRB implementation in Ghana, we recommend the creation of a task force, led by the Ministry of Finance, to develop and deliver an action plan that carries out the recommendations listed in this section. In addition to the Ministry of Finance, this task force should include representatives from the NDPC; other ministries critical to the budget process and to the country's development and gender equality goals (e.g. Ministry of Local Government and Rural Development and Ministry of Women, Children and Social Protection); ministries that were part of the initial GRB implementation in 2007/2008 (MoFA, Ministry of Education and Ministry of Health); and members of civil society (e.g. NGOs and women's right organizations), with support from the Office of the President and Parliament.

- **Increase leadership, political support and accountability for GRB:**
 - GoG leaders, particularly those at the national level (e.g. MoF and other key ministries, the Office of the President, and Parliament), should recommit to GRB as a political priority and provide leadership in ensuring improved implementation of GRB.

- Annual budget guidelines should provide clear expectations and guidance for the implementation of GRB and communicate how MMDAs and MDAs will be held accountable for implementing GRB.
- The GoG should identify ways to institutionalize GRB within the government, such as by developing guidance documents, integrating GRB tools in the budget process, incorporating GRB into existing trainings or developing new trainings, and codifying GRB into law.
- All ministries—including the Ministry of Finance—regional offices, and district offices should be equipped with gender desk officers, and these officers must have adequate training on and resources for GRB, as well as the authority to hold their teams, departments, and offices accountable on gender issues.
- **Review the existing budget process at all levels (national, regional and local) to identify actions and accountability mechanisms needed to improve GRB implementation**, using this report as a starting point and including the following:
 - Accountability mechanisms should be used to ensure that Ghana's commitments are carried out, in particular (1) GRB commitments as outlined in the National Gender Policy and the Ministry of Finance Budget Operations Manual; and (2) requirements for district and subdistrict planning processes to be participatory and to prevent discrimination (as outlined in the National Development Planning Systems and Local Governance Acts).
 - GRB tools and analysis should be further integrated into the budget planning and preparation, including needs assessments, sex-disaggregated beneficiary assessments, gender-disaggregated public expenditure analysis, and gender-disaggregated analysis of the impact of the budget on time use.
 - In efforts to generate increased internal revenues at all levels and in the annual local fee-fixing process, gender analysis should be included to understand the impact of revenue generation policies and practices on different groups and to ensure that marginalized groups are not disproportionately affected (e.g. gender-disaggregated tax incidence analysis).
 - In the review and approval of the composite budgets at district, regional and national levels, gender impact assessments of the budget should be conducted. This requires review and action by districts, RCCs, key ministries (MoF and Ministry of Local Government and Rural Development), and Parliament.

- Monitoring and evaluation activities should be improved, not only by determining whether budgeted activities took place, but also by collecting gender-disaggregated data, measuring programs' impact on gender equality, and assessing the effectiveness of GRB.
- **Increase government capacity by providing more and better training on GRB and gender mainstreaming** for relevant government officials, MDAs and MMDAs at national, regional and local levels. Consider how existing trainings can be adapted to include GRB and how trainings can be tailored to meet the needs of each group, including the following content:
 - Training should include an overview of Ghana's commitments and policies related to GRB, gender mainstreaming, participatory local government processes, and any other relevant policies or plans.
 - The core concepts and purpose underpinning GRB should be explained so that there is widespread understanding that GRB is a more efficient way to achieve development outcomes already identified by the government as priorities, as well as gender equality.
 - The budget process should be covered, including the specific actions to take at each phase of the process to implement GRB, how to implement these actions, and the relevant GRB tools mentioned above.
 - Training should address how to gather and analyse data in a way that enables understanding of the needs of different groups, the impacts of particular interventions on those groups, and how to develop and review the budget to ensure it responds to their needs.
 - Local officials should be trained in how to implement the budget process in a participatory way, including the key issues to take into consideration and effective approaches to ensure participation of marginalized groups.
- **Promote the use of participatory approaches in the budget process that create space for all citizens to meaningfully engage**, including the following:
 - In all phases of the budget process, different groups should be consulted, and cultural and gender norms that affect the ability of different groups to meaningfully engage and to have influence must be well understood and addressed so that existing inequalities are not continued and reinforced.
 - The implementation of community action planning processes should be ensured in all districts, as outlined in the National Development Planning Systems Act 480, to enable communities to identify and prioritize key issues and projects for themselves.

- Space should be intentionally created for different groups (e.g. women and youth) to have a more equal voice and to discuss and identify concerns on their own before sharing with the full community.
- **A number of broader issues related to gender equality will take much more time and investigation to fully address**, yet are critical in order for the GoG to fully implement GRB and achieve its desired development outcomes. These issues include the following:
 - The GoG must recommit to gender equality by way of meaningful structural change that overturns patriarchal norms and processes within and outside the government. This commitment should include the creation of political incentives to create government policies, processes, and practices that work towards gender justice. These can include, for example, hiring and promotion requirements within the government that reward government officials and staff that have shown true commitment to gender equality.
 - Opportunities for and engagement by women in decision-making spaces must be increased. This means increased political participation and representation of women and putting in place mechanisms to ensure that their input informs decision-making around plans and budgets.
 - Recognizing that revenue generation is an integral part of GRB, the GoG should prioritize efforts to progressively increase revenue levels that do not further harm women and/or the poor.

NGO BUDGET AND GRB ADVOCACY

GRB is ultimately the responsibility of the government, but there are ways that NGO and CSOs can engage in this process. In addition to the GRB advocacy work they are already doing, NGOs should do the following to strengthen and increase the impact of their GRB advocacy work:

- **Use findings from this report to develop specific, concrete asks around GRB in Ghana.** These asks can include:
 - Specific ways in which the Ghanaian government should set up and strengthen processes, mechanisms, systems, and structures to ensure that GRB is meaningfully and effectively carried out (e.g. advocate that the Ministry of Finance include stronger GRB guidance in budget circulars)

- Ways in which the budget process can be more participatory and inclusive of women small-scale farmers (e.g. advocate for every district to hold women-only meetings as part of their consultation efforts)
- Budget inputs that respond to the needs of women small-scale farmers, for the agriculture budget as well as for other sectoral budgets (e.g. focus budget inputs around agricultural inputs and productive assets)
- **Work to build widespread capacity on gender and GRB among NGOs, WROs, the Ghanaian government and the general public.** These educational and capacity-building efforts should be feminist, meaning they should be based on the understanding that discriminatory systems and norms must be dismantled—including through GRB—to ensure equality among all genders.
- **Commission and/or use findings from an in-depth gender-integrated study of the political economy for GRB in Ghana to better understand what is needed to achieve gender equitable outcomes.** This study will identify political incentives for true structural change and provide an additional set of recommendations for governments
- **Create stronger collaborations among NGOs and other stakeholders on GRB in Ghana:**
 - Create stronger collaborations between and among NGOs working on GRB in Ghana. These could include a jointly created multi-NGO strategy on or framework for GRB in Ghana which includes synergized and complementary GRB efforts based on the individual and collective strengths among various NGOs. Additionally, NGOs could create a coalition specifically for GRB that includes other organizations that work on issues outside of agriculture.
 - Create stronger collaborations among NGOs and other stakeholders on GRB in Ghana, including the Ghanaian government. Taking advantage of the good relationship NGOs have with the Ghanaian government and creating alliances with reform-minded individuals within the government can prove useful in helping create government buy-in on GRB. The Ministry of Gender, Children and Social Protection is a key ministry with potential for collaboration on GRB.
 - Identify and partner with WROs, and consider engaging with feminist and social movements that aim to overturn patriarchal norms and achieve political will for gender equality.
- **Continue and strengthen NGOs' work on increasing women's agency and creating mechanisms and spaces for farmers to share their concerns with government officials and have input into the budget.**

- GRB efforts must be coupled with activities to change norms and behaviours to ensure that attitudes towards women change and that women can fully engage in budgeting.
- NGOs should continue to use various mechanisms, like radios and televisions, as a way to create space for women to communicate their concerns and demands.
- **NGOs should more strongly and visibly link their revenue generation advocacy with their budget advocacy.** Furthermore, NGOs should create a broader narrative on GRB that begins at the revenue generation phase rather than at the planning or budgeting phase. Specifically, NGOs should focus on revenue generation efforts not just at the national level, but also at the district levels, and link that work to broader GRB advocacy.

ACCOUNTING FOR WOMEN FARMERS IN THE BUDGET PROCESS AND OUTCOMES

This study highlights a number of lessons on the key elements and considerations in achieving a budget that responds to the needs of women farmers, as well as on improving the ability of women farmers to meaningfully participate in opportunities in their community to share and discuss concerns. The recommendations provided here are based on two districts, Shai Osudoku and Savelugu-Nanton, and cannot necessarily be generalized to all of Ghana; however, there are a number of key lessons that are relevant to consider in other contexts.

- **Increase opportunities for meaningful engagement of women farmers in civic spaces** through the above recommendations to promote participatory approaches and the following:
 - Incorporate approaches beyond traditional meetings (e.g. town halls and community *durbars*), such as creating space for ongoing engagement with women farmers to build rapport, through one-on-one interactions where possible; creating and/or strengthening groups of women or others to strengthen their collective voice; and providing different modalities for sharing and discussing concerns (e.g. media).
 - When communicating and designing opportunities for concerns to be heard and discussed in a community, consider the gender and cultural norms and needs of particular groups, to ensure that women are able to participate. This includes accounting for women's care and domestic work and being clear in the invitation that women are invited.

- **In the agriculture budget in Shai Osudoku and Savelugu-Nanton, and likely in other districts in Ghana as well, district governments should include the following:**
 - Increased funding generally for agricultural inputs and productive assets, and specifically for agricultural machinery and equipment, fertilizer, and irrigation and water access support.
 - Sufficient funds set aside specifically to address the challenges women farmers face in gaining access to services and inputs, even when they are available. This includes reserving sufficient transportation and staffing costs for the purpose of reaching women farmers where they are with support they need.
 - Increased funds for services and products tailored specifically to women farmers. For example, this could include funding for at least two tractors per community, one reserved for women farmers and another for men farmers, or subsidized fertilizer packages that come in various sizes so that women can buy cheaper, smaller amounts of fertilizer that best match their needs.
- **The overall district budget should respond to the fact that women small-scale farmers need support outside of agriculture.** Specifically, an education, childcare and healthcare budget that can meet the child- and health-related needs of women small-scale farmers is needed.
- **At the national level, development planning as well as budgeting should be tailored to account for the fact that women farmers' needs may vary from community to community.** This means that national-level programs like PFJ should not be one-size-fits-all; rather, they should be responsive to the needs of various women small-scale farmers in different parts of the country.

ANNEX

Interview Guide: Government Stakeholders

1. Introduction
 - a. Could you please tell us what your position title is and what your responsibilities are under this role?
 - b. Are you involved in the government budgeting process at all? If so, how?
2. Can you tell us a bit about how budgets are created at the district/national/regional level?
 - a. How does this feed into the national budget/connect with other parts of the budget?
3. Has it ever been communicated to you from the Ministry of Finance/Sector Ministry that district budgets should be created in a way that makes them responsive to the needs of women in your district?
 - a. [If not mentioned] Have you ever heard of any official government mandates or policies in relation to gender-responsive budgeting?
 - b. [If not mentioned] Do the budget guidelines/circulars state that gender should be considered?
4. Do you feel like you have a good understanding of what gender-responsive budgeting is?
5. What support, if any, have you received from the national government in order to carry out gender-responsive budgeting? What else, if anything, is needed?
6. Can you tell us how you are gathering the concerns from community members when district-level/departments/ministry budgets are created?
7. Are any efforts made to have a gender balance when you are gathering concerns?
 - a. [If yes] What types of approaches for gathering input on the budget enable women's participation and for understanding their needs and interests?
8. What challenges are there in having women participate in the budget process? How might these be addressed?
9. How do you decide which inputs are prioritized during the process to finalize the budget? Who are the key decision makers?
10. What, if any, activities have you implemented in your district in relation to gender-responsive budgeting?
11. From your perspective, what has worked well in terms of enabling the district(s) to incorporate and implement gender-responsive budgeting?

12. What are the key challenges you have faced in implementing gender-responsive budgeting? And how do you think these challenges can be addressed?
13. What are the primary barriers to implementing gender-responsive budgeting? How do you think these could be addressed?
14. In what ways, if any, do you believe the current budget helps to meet the needs of women farmers in your district/region/country?
 - a. [If not mentioned] In what ways specifically? Which programs specifically are benefiting women farmers in your community?
15. What else do you think should be done to better meet the needs of women farmers?
 - a. [If not mentioned] What other types of government programs (for example, health, education, infrastructure) help to meet the needs of women farmers?
16. Do you think NGOs have helped your community/communities to understand or participate in the budget process? If so, how? If no, why is that?
17. Do you have any suggestions on how NGOs can improve their engagement with communities during the budgeting process?
18. Is there any additional information that you would like to share with us?

Interview Guide: NGO Representatives

1. Can you please tell us your organization and your role, in particular how you have been engaged with the advocacy work around the government agriculture budget and gender-responsive budgeting?
2. Based on your experience and research, to what extent do you think the current budget meets the needs of women small-scale farmers in Ghana?
 - a. In what ways specifically?
 - b. Are there ways you think the budget could better meet the needs of women small-scale farmers?
 - c. How would you change the budget in order to make it more responsive to their needs? Which budget line items should have more funds allocated to them, and which should have less, in order for women small-scale farmers' needs to be met? [Make sure to ask about both the agriculture budget and other sector budgets.]
3. From your experience, what actions are already being taken at the national/regional/district/community levels to ensure the needs of women farmers are taken into account and responded to in the budget process? What is still needed?
 - a. Which groups should be involved and consulted in order to ensure the budget is gender responsive? At which points during the budget cycle should citizens be engaged?

- b. What types of approaches for gathering input on the budget enable women farmers' participation and understanding of key issues/interests related to gender?
 - c. What do you think helps women small-scale farmers better engage in the budgeting process? What have been the key challenges or factors that have inhibited women from meaningfully engaging in the budgeting process?
 - d. What are the best ways to ensure that citizens' inputs—particularly women's inputs—are taken into consideration when the budgets are being finalized?
- 4. What do you think are the most significant challenges in getting GRB fully implemented in Ghana?
 - a. What are the key challenges you have heard about from government officials in implementing gender-responsive budgeting? And how do you think these challenges can be best addressed?
- 5. Tell us about your strategy and approach in supporting the implementation of gender-responsive budgeting in Ghana.
- 6. How, if at all, do you think your work and that of other NGOs in this space contributed to GRB implementation so far? What strategies and tactics have worked well or less well?
- 7. What have been the key challenges in your GRB advocacy?
- 8. In terms of NGO strategies and tactics, what has been most effective in supporting women's participation and influence in the budgeting process?
- 9. Outside of NGO advocacy, what else needs to happen for GRB efforts to actually occur within the government?
- 10. Is there anything else that you want to share or that you think we should have asked you?

Interview Questions: Farmers

- 1. Can you please tell us about your household? ["Household" is defined as the people who share your cooking arrangement.]
 - a. How many people are in your household?
 - b. Are you the only farmer in the household? (Y/N) If no, how many farmers are in the household?
 - c. What type of farming are you engaged in (including livestock)?
 - d. Do you own the land you farm on? (Y/N)
 - e. What side of land do you farm on [in acreage]?
 - f. How long have you been farming [in years]?
 - g. What is the highest level of education you have completed?
 - i. No formal education
 - ii. Primary

- iii. JHS/MLSC/middle school to level four
 - iv. SHS or Vocational school / SSSCE
 - v. Tertiary education/university /polytechnic/training college
- h. What is your current age?
 - i. 16 to 35
 - ii. 36 to 55
 - iii. 56 and above
- 2. What do you think are the biggest needs or challenges facing women farmers in your community?
- 3. [If challenges outside of farming are not mentioned in question 2] Are there challenges you face outside of farming (i.e. health, education for your children, infrastructure) that you would like more support from the government on? Please explain.
- 4. What types of support, if any, have you or other women farmers received from the district assembly or government? [Ask for specific details if not provided.]
- 5. Do you know if this support was specifically for women in the community?
- 6. What other actions or changes do you think would help to address the challenges women farmers face?
- 7. Are there particular areas where the government could provide additional support? If so, please share.
- 8. Do you believe the government policies and programs (including the budget) are more favourable towards men smallholder farmers than women smallholder farmers? Please explain.
- 9. Have you or any other women farmers ever attended a meeting, like a town hall or a community *durbar*, to discuss issues concerning your community?
 - a. [If yes] Can you tell us about what was discussed? Were your concerns raised in the meeting? Did you find it helpful?
 - b. [If no] Why not?
- 10. Aside from the meetings, has the assembly member ever asked to meet you or the community to discuss your needs? If so, please tell us about it.
- 11. Do you think the assembly member is communicating your concerns to the district assembly?
- 12. We've heard that when there are town hall meetings or community *durbars* normally women farmers do not attend. Is that true? If so, do you know why that is?
- 13. Do you have suggestions for how to ensure more women farmers are able to share their concerns?
- 14. Do you know of any examples when you or any other farmer suggested something that was taken up by the district assembly or government? If so, please tell us about it.
- 15. How, if at all, do you think NGOs have helped you to share your concerns or understand government policies and programs (including the budget)?
- 16. Do you have any suggestions on how NGOs can improve their engagement with communities?
- 17. Is there any additional information that you would like to share with us?

Interview Questions: Community Leaders

1. Could you please tell us your position title and what your responsibilities are under this role?
2. How long have you been in this role?
3. What do you think are the biggest needs or challenges facing women farmers in your community?
 - a. *[If challenges outside of farming are not mentioned]* Are there challenges you face outside of farming (i.e. health, education for your children, infrastructure) that you would like more support from the government on? Please explain
4. What types of support, if any, have you or other women farmers seen from the district assembly or government? [Ask for specific details if not provided.]
5. What other actions or changes do you think would help to address the challenges women farmers face?
 - a. *[If not mentioned]* Are there particular areas where the government could provide additional support? If so, please share.
6. Do you believe the government policies and programs (including the budget) are more favourable towards men smallholder farmers than women smallholder farmers? Please explain.
7. Have you ever attended a meeting, like a town hall or a community *durbar*, to discuss issues concerning your community?
 - a. [If yes] Can you tell us about what was discussed? Were your concerns raised in the meeting? Did you find it helpful?
 - b. [If no] Why not?
8. Aside from the meetings, has the assembly member ever asked to meet you or the community to discuss your needs? If so, please tell us about it.
9. Do you think the assembly member is communicating your concerns to the district assembly?
10. We've heard that when there are town hall meetings or community *durbars* normally women farmers do not attend. Do you know why that is?
11. Do you have suggestions for how to ensure more women farmers are able to share their concerns?
12. Do you know of any examples when you [or a farmer] suggested something that was taken up by the district assembly or government? If so, please tell us about it.
13. How, if at all, do you think NGOs have helped you to share your concerns or understand government policies and programs (including the budget)?
14. Do you have any suggestions on how NGOs can improve their engagement with communities?
15. What do you think community leaders can do to help address the needs of women farmers?
16. Is there any additional information that you would like to share with us?

Interview Questions: Assembly Members

1. Could you please tell us what your position title is and what your responsibilities are under this role?
2. What do you think are the biggest needs or challenges facing women farmers in your community?
 - a. [If challenges outside of farming are not mentioned] Are there challenges you face outside of farming (i.e. health, education for your children, infrastructure) that you would like more support from the government on? Please explain
3. What types of support, if any, have women farmers received from the district assembly or government? [Ask for specific details if not provided.]
4. What other actions or changes do you think would help to address the challenges women farmers face?
 - a. [If not mentioned] Are there particular areas where the government could provide additional support? If so, please share.
5. Are you involved in the government budgeting process at all? If so, how?
6. Has it ever been communicated to you that district budgets should be created in a way that makes them responsive to the needs of women in your district?
 - a. [If not mentioned] Where have you heard this from? What were you told to do?
7. What, if any, activities have been implemented in your district in relation to gender-responsive budgeting?
8. Can you tell us how you are gathering the concerns from community members?
9. Are any efforts made to ensure the concerns of both women and men are gathered?
 - a. [If yes] What types of approaches for gathering input on the budget enable women's participation and understanding of their needs and interests?
 - b. What challenges are there in having women to participate in the budget process? How might these be addressed?
10. How do you ensure the input you receive from women farmers are being included during the process to finalize the district budget? Who are the key decision makers?
11. How, if at all, do you think NGOs have helped you to share your concerns or understand government policies and programs (including the budget)?
12. Do you have any suggestions on how NGOs can improve their engagement with communities?
13. Is there any additional information that you would like to share with us?

NOTES

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- ¹² SEND Ghana. (2020). “Analysis of the 2020 Food and Agriculture Budget.” Accra, Ghana. <https://sendwestafrica.org/edocs/index.php/documents-download/budget-assessment>
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- ¹⁴ SEND Ghana, “Analysis of the 2020 Food and Agriculture Budget.”
- ¹⁵ “Despite efforts by the Government of Ghana to reduce gender inequalities in the past three decades, gaps remain between legislation and implementation, and the connection between gender and rural development strategies needs to be improved.” FAO and ECOWAS Commission, *National Gender Profile*, xiv.
- ¹⁶ FAO and ECOWAS Commission, *National Gender Profile*, 10–12.
- ¹⁷ SEND Ghana. (2019). “Gender Audit Report for Ministry of Food and Agriculture (MOFA) & Ministry of Fisheries and Aquaculture Development (MOFAD).” Draft version. Accra, Ghana.

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- ²⁶ E. E. Mends and F. P. Hayford. (2009). "Gender Responsive Budgeting: The Case of Ghana." Presented at the OECD DAC 7th Meeting of GENDERNET, Paris, June 10–11.
<http://www.oecd.org/social/gender-development/43332630.pdf>
- ²⁷ The workshop included representatives from five partner organizations: Oxfam, SEND Ghana, Ghana Trade and Livelihood Coalition (GTLC), Peasant Farmers Association of Ghana (PFA) and WILDAF. The group mapped the existing work being done by NGOs in relation to GRB and discussed constraints to and opportunities in GRB advocacy and implementation of GRB itself in Ghana. Key ministry officials were invited to attend a portion of the meeting to share their insights but unfortunately were not able to attend.
- ²⁸ Ghana Statistical Service, *Ghana Living Standards Survey (GLSS) 7*.
- ²⁹ Poverty incidence measures the proportion of the population that is poor. Depth of poverty measures how far below the poverty line poor people's standard of living is. The lower the depth of poverty, the closer the poor are to the poverty line.
- ³⁰ Ghana Statistical Service. (2015). *Ghana Poverty Mapping Report*. Accra, Ghana.
<https://www2.statsghana.gov.gh/docfiles/publications/POVERTY%20MAP%20FOR%20GHANA-05102015.pdf>
- ³¹ Other possible contributing factors are that the enumerators in Savelugu-Nanton had more experience conducting similar research in the communities visited, and because this was the second district visited, the project team was able to incorporate learning from the first district.
- ³² 2009 Local Government Instrument 1961 calls for earlier provisions for devolution (e.g. 1992 Constitution, Chapter 20; Act 462 of 1993; Act 480 of 1994) to be implemented.
- ³³ Stephenson, "A Guide to Gender-Responsive Budgeting."
- ³⁴ DPAT was formerly known as the district development facility (DDF). These funds are allocated to the district based on whether the district was able to meet certain governance-related criteria, such as holding assembly meetings a prescribed number of times or submitting quarterly reports on time.
- ³⁵ SEND Ghana, "Analysis of the 2020 Food and Agriculture Budget."
- ³⁶ Government of Ghana. (2019). *Ghana Beyond Aid: Strategy and Charter Document*. Accra, Ghana. <https://thinknovate.org/wp-content/uploads/2019/05/Ghana-Beyond-Aid-Charter-and-Strategy-Documents.pdf>
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³⁹ D. Resnick. (2018). "Is Ghana Serious about Decentralization?" IFPRI (International Food Policy Research Institute) blog, April 17. <https://www.ifpri.org/blog/ghana-serious-about-decentralization>

⁴⁰ Interview with district-level official, Savelugu-Nanton District, Ghana, February 2020.

⁴¹ Resnick, "Is Ghana Serious about Decentralization?"

⁴² Interview with district-level official, Savelugu-Nanton District, Ghana, February 2020.

⁴³ Interview with district-level official, Savelugu-Nanton District, Ghana, February 2020.

⁴⁴ Interview with district-level official, Shai Osudoku District, Ghana, February 2020.

⁴⁵ Interview with district-level official, Savelugu-Nanton District, Ghana, February 2020.

⁴⁶ Interview with district-level official, Savelugu-Nanton District, Ghana, February 2020.

⁴⁷ R. Hinds. (2014). "Increasing Financial Investment in Women and Girls through Gender Responsive Budgeting." Helpdesk Research Report, GSDRC, 5.

<https://assets.publishing.service.gov.uk/media/57a089a3ed915d3cfd000356/hdq1081.pdf>

⁴⁸ J. Stotsky, L. Kolovich, and S. Kebhaj. (2016). "Sub-Saharan Africa: A Survey of Gender Budgeting Efforts." IMF Working Paper. Washington, DC: International Monetary Fund, 21. <https://www.imf.org/en/Publications/WP/Issues/2016/12/31/Sub-Saharan-Africa-A-Survey-of-Gender-Budgeting-Efforts-44145>

⁴⁹ T. Christie and D. Thakur. (2016). "Caribbean and Pacific Islands: A Survey of Gender Budgeting Efforts." IMF Working Paper. Washington, DC: International Monetary Fund, 13–14. <https://www.imf.org/en/Publications/WP/Issues/2016/12/31/Caribbean-and-Pacific-Islands-A-Survey-of-Gender-Budgeting-Efforts-44147>

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⁵² N. Burn. (2017). "Gender-Responsive Budgeting in Africa: Chequered Trajectories, Enduring Pathways." In *Financing for Gender Equality: Realising Women's Rights through Gender Responsive Budgeting*. London: Palgrave Macmillan, 66. [https://link-springer-com.proxygw.wrlc.org/book/10.1057%2F978-1-137-46101-8](https://link.springer-com.proxygw.wrlc.org/book/10.1057%2F978-1-137-46101-8)

⁵³ Stotsky, Kolovich, and Kebhaj, "Sub-Saharan Africa: A Survey of Gender Budgeting Efforts," 3.

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⁸⁹ Interview with woman farmer, Shai Osudoku District, Ghana, February 2020.

⁹⁰ Focus Group Discussion with women farmers, Shai Osudoku District, Ghana, February 2020.

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¹⁰⁴ FAO and ECOWAS Commission, *National Gender Profile*.

¹⁰⁵ The authors decided to separate out tractors from the "other machinery and equipment" category since a specific difficulty in accessing tractors emerged as a theme from the interviews.

¹⁰⁶ Although the vast majority of transportation-related challenges raised were related to farming, in some instances this issue was also raised in relation to non-farming concerns, such as children having to travel long distances for school.

¹⁰⁷ The vast majority of trainings mentioned were related to farming, but two interviewees mentioned the need for training in non-farming areas.

¹⁰⁸ MoFA, *Investing for Food and Jobs (IFJ)*.

¹⁰⁹ This includes finance and administration; human resources; policy, planning, budgeting, monitoring, evaluation and coordination; and research, statistics, information, communication and public relations; *ibid.*, 40.

¹¹⁰ Provision of inputs—particularly subsidized fertilizer—is a key part of PFJ, meaning that there were likely more women who benefitted from PFJ than we were able to determine.

¹¹¹ In most cases, inputs are provided to farmers through the government flagship programs, so the distinction between these two categories is not clear-cut. It was decided to keep them separate for the sake of accurately representing how government officials responded to this question.

¹¹² Interview with woman farmer, Shai Osudoku District, Ghana, February 2020.

¹¹³ Interview with woman farmer, Savelugu-Nanton District, Ghana, February 2020.

¹¹⁴ Interview with NGO staff member, Accra, Ghana, February 2020

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