



Republic of Ghana

TOOLKIT FOR MAINSTREAMING GENDER-RESPONSIVENESS IN PLANNING, BUDGETING, MONITORING AND EVALUATION



2025



National
Development
Planning
Commission



REPUBLIC OF GHANA
MINISTRY OF GENDER,
CHILDREN AND SOCIAL
PROTECTION



Strengthening Investments
in Gender-Responsive
Climate Adaptation



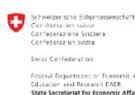
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TOOLKIT FOR MAINSTREAMING GENDER-RESPONSIVENESS IN PLANNING, BUDGETING, MONITORING AND EVALUATION

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FOREWORD

Promoting gender equality in the planning, budgeting, monitoring and evaluation processes in Ministries, Departments and Agencies (MDAs), Regional Coordinating Councils (RCCs) and Metropolitan, Municipal and District Assemblies (MMDAs) have the potential to create the needed impetus for removing barriers that exist in women's access to economic resources and participation in public life. The resultant gender-responsive plans and budgets, which should address gender gaps and inequalities in the respective sectors and districts, could build the foundation for reducing poverty, improving good governance and promoting sustainable development in Ghana. The development of this Toolkit is therefore to lay out a guide and provide tools for mainstreaming gender in the analysis and preparation of sector and district medium-term development plans.



The 1992 Constitution of the Republic of Ghana and Medium-Term National Development Policy Frameworks envision equal opportunity for all, aligning with Goal 5 of the UN Sustainable Development Goals (SDGs). The focus of SDG Goal 5 is on gender equality by ending discrimination against women and girls and empowering them for economic growth and sustainable development. The application of this Toolkit by MDAs and MMDAs in the planning, budgeting and implementation of plans will thus make significant contribution towards the achievement of SDG Goal 5 and create equal opportunity for all in Ghana.

The revision of this Toolkit is in tandem with the guidelines issued by NDPC for the preparation of sector and district medium-term development plans for the period 2026–2029. The Toolkit provides definitions and explanation of gender concepts and terminologies used in the document. It also contains selected gender tools and procedures to apply in each stage of the medium-term development planning process.

Mainstreaming gender into the planning, budgeting, monitoring, and evaluation processes of MDAs, RCCs, and MMDAs is essential for promoting equity, addressing persistent inequalities, and ensuring that development outcomes benefit all groups fairly. Achieving this requires more than a technical adjustment. It calls for a fundamental shift in mindset and a reform of how plans are prepared, resources allocated, and programmes implemented. Actors at all levels must recognise and respond to the diverse dimensions of gender within their specific sector and district contexts. Users of this Toolkit are expected to guide and facilitate this transformation by applying the information provided to create an enabling environment that systematically integrates gender considerations into every stage of the development process.

NDPC therefore enjoins all relevant stakeholders to make good use of this Toolkit in the preparation and implementation of their medium-term development plans.

Audrey Smock Amoah (PhD)

Ag. Director-General

National Development Planning Commission



STATEMENT BY PAIReD

The programme Participation, Accountability, Integrity for a Resilient Democracy (PAIReD) programme supports public institutions in Ghana in implementing citizen-oriented, trustworthy and accountable governance structures at national and local level. PAIReD is commissioned by the German Federal Ministry for Economic Cooperation and Development (BMZ), co-funded by the European Union (EU) and the Swiss State Secretariat for Economic Affairs (SECO) and implemented by the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH in partnership with the Ministry of Finance in Ghana.

As part of this effort and building on the previous programme *Governance for Inclusive Development*, PAIReD supported the National Development Planning Commission (NDPC) in developing Ghana's first Gender Toolkit, which foresees the integration of the gender dimension into planning and budgeting. This aligns with PAIReD's goal of strengthening institutions to deliver gender-responsive plans and budgets in support of the Sustainable Development Goals.

The Gender Toolkit is of particular relevance for the Metropolitan, Municipal and District Assemblies (MMDAs) which are required to formulate Medium-Term Development

Plans for the period from 2026 to 2029. PAIReD cooperates with 60 MMDAs but also supports the knowledge transfer to all 261 MMDAs in Ghana. The Gender Toolkits comes right in time to assist MMDAs in integrating

gender-related issues into their MTDPs and the related budget so that the needs of women, young people as well as other groups such as people with disabilities are well catered for in community development.

We would like to extend our gratitude to NDPC and the Ministry of Gender, Children and Social Protection for taking up the leadership on this important process. We would also like to highlight the engagement of the Technical Working Group, comprising members from the Ministry of Finance, Regional Coordinating Councils, MMDAs and civil society organisations. Last but not least, we sincerely thank SIGRA, the Strengthening Investments in Gender-Responsive Climate Adaptation initiative, for the excellent cooperation.



Astrid Kohl

Programme Director

**Participation, Accountability
and Integrity for a Resilient Democracy**

STATEMENT BY COWATER-SIGRA PROJECT

The Strengthening Investments in Gender-Responsive Climate Adaptation (SIGRA) is a five-year project funded by Global Affairs Canada (GAC) and implemented by Cowater International. The project seeks to improve the resilience of Ghanaian citizens, particularly women, girls, and other vulnerable groups, by increasing investments in inclusive and gender-responsive climate adaptation initiatives, while applying GAC's Feminist International Assistance Policy.

SIGRA provides technical assistance and support to strengthen governance and national systems through partnerships with key Ministries, Departments, and Agencies (MDAs), including the Environmental Protection Agency (EPA), Ministry of Local Government and Rural Development (MLGRD), Ministry of Finance (MoF), National Development Planning Commission (NDPC), and the Ministry of Gender, Children and Social Protection (MoGCSP). The project also provides direct grants to five Metropolitan, Municipal, and District Assemblies (MMDAs) to implement local gender-responsive climate adaptation projects.

In addition, SIGRA supports regional stakeholders in the Northern and Volta regions, including Regional Coordinating Councils (RCCs) and decentralized departments of the MDAs engaged at the national level. The project focuses on strengthening the capacity of targeted MMDAs to plan, implement, and report on climate adaptation initiatives.

SIGRA is also working closely with women-led civil society organizations to amplify their participation, voice, and influence

in government decision-making processes.

At the heart of SIGRA's work is the mainstreaming of gender equality, especially through gender-responsive planning and budgeting for climate

adaptation in the plans and budgets of partner MDAs and MMDAs.

As part of this commitment, the SIGRA Project is pleased to be providing technical and financial assistance to NDPC, in collaboration with the PAIReD Programme, to revise the NDPC Gender Toolkit, titled "Mainstreaming Gender-Responsiveness in Planning, Budgeting, Monitoring, and Evaluation."

The SIGRA Project would like to extend its sincere appreciation to the Technical Working Group members, chaired by Dr. Sandra Kesse, Director, Ag. Director, Development Plan Coordination, NDPC and Co-Chair Madam Vera Karikari Bediako, Chief Programme Officer, MoGCSP for their valuable leadership, contribution and support. Our heartfelt appreciation also goes to stakeholders at the national, regional, and district levels for their invaluable inputs and contributions. We are especially grateful to the staff of the SIGRA Project who were involved in the process, particularly Lauren Intven, Elvis Otoo, Elham Mumuni, Anita Compah-Keyeke and Rachel Gyabaah (PFM Consultant).



Lauren Intven

Project Team Lead

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The National Development Planning Commission (NDPC) extends its sincere gratitude to all stakeholders who contributed to the review of this Toolkit.

We particularly acknowledge the Technical Working Group, composed of representatives from key Ministries, Departments and Agencies (MDAs), Civil Society Organisations (CSOs), and Development Partners, and co-chaired by Dr. Sandra Kesse-Amankwa, Ag. Director for Development Plan Coordination at NDPC, and Ms. Vera Karikari Bediako, Chief Programme Officer at the Ministry of Gender, Children and Social Protection (MoGCSP), for their invaluable support.

We are equally appreciative of the MDAs, Regional Coordinating Councils (RCCs), and Metropolitan, Municipal and District

Assemblies (MMDAs), whose constructive feedback significantly enriched the content and enhanced its applicability across all levels of governance.

The dedication and expertise of NDPC's technical staff, led by Mrs. Mary Mpereh, the former Gender Focal Point who initiated the preparation of this Toolkit in 2020, and Ms. Lila-Karen Amponsah, the current Gender Focal Point, were instrumental in shaping the document and ensuring its relevance and effectiveness in mainstreaming gender equity and social inclusion into Ghana's development planning processes.

Special recognition is given to GIZ and the Cowater SIGRA Project, with funding from Global Affairs Canada, for their generous financial and technical support in revising this Toolkit.

Gender equality is more than a goal in itself. It is a perception for meeting the challenge of reducing poverty, promoting sustainable development and building good governance.

— Kofi Annan —

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ACRONYMS

AAP	Annual Action Plan
AfCFTA	African Continental Free Trade Area
AU	African Union
BAC	p. 35
BDR	p. 29
BECE	Basic Education Certificate Examination
BMZ	German Federal Ministry for Economic Cooperation and Development
BRS	p. 35
CBO	Community-Based Organisation
CEDAW	Convention on the Elimination of All Forms of Discrimination Against Women
CoA	Chart of Accounts
CSO	Civil Society Organisation
DA	District Assembly
DACF	District Assembly Common Funds
DBA	District Budget Analyst
DBOs	District Budget Officers
DCDs	District Coordinating Directors
DHS	Demographic and Health Survey
DOG	p. 29
DOVFSU	Domestic Violence and Victim Support Unit
DPAT	District Performance Assessment Tool
DPCUs	District Planning Coordinating Units
DPOs	District Planning Officers
DRR	Disaster Risk Reduction
DSWCD	Department of Social Welfare and Community Development
EIGE	European Institute for Gender Equality
EPA	Environmental Protection Agency
EU	European Union
EXECO	Executive Committee
FGM	Female Genital Mutilation
GAC	Global Affairs Canada
GBV	Gender-Based Violence

GDO	Gender Desk Officer
GE	Gender Equality
GEA	Ghana Enterprises Agency
GIFMIS	Ghana Integrated Financial Management Information System
GIZ	German Agency for International Cooperation
GovID	Governance for Inclusive Development
GRB	Gender-Responsive Budgeting
GSS	Ghana Statistical Service
HH	Household
ICT	Information and Communication Technology
IGF	Internally Generated Fund
KPI	Key Performance Indicator
LPG	Liquified Petroleum Gas
M (B)	Men (Boys)
M&B	Men and Boys
M&E	Monitoring and Evaluation
MDAs	Ministries, Departments and Agencies
MDCE	Municipal and District Chief Executives
MLGRD	Ministry of Local Government and Rural Development
MMDAs	Metropolitan, Municipal and District Assemblies
MoF	Ministry of Finance
MoGCSP	Ministry of Gender, Children and Social Protection
MTDPs	Medium-Term Development Plan
MTNDPF	Medium-Term National Development Policy Framework
NDPC	National Development Planning Commission
NGO	Non-Governmental Organisation
NHIS	National Health Insurance Scheme
OHLGS	Office of the Head of Local Government Service
PAIReD	Participation, Accountability, Integrity for a Resilient Democracy (programme)
PBB	Programme-Based Budgeting
PBME	Planning, Budgeting, Monitoring & Evaluation
PETS	Public Expenditure Tracking Survey
PFM	Public Financial Management and Planning
PGN	Practical Gender Need
PoA	Programme of Action



PPA	Public Procurement Authority
PRA	p. 56
PWD	Person with Disability
RBA s	Regional Budget Analysts
RCC s	Regional Coordinating Councils
RCD s	Regional Coordinating Directors
REPO s	Regional Economic Planning Officers
RGD s	Regional Gender Directors
RPCU s	Regional Planning Coordinating Units
SDG s	Sustainable Development Goals
SECO	Swiss State Secretariat for Economic Affairs
SfDR	Support for Decentralisation Reforms
SfDR	Support for Decentralisation Reforms
SGN	Strategic Gender Need
SIGRA	Strengthening Investments in Gender-Responsive Climate Adaptation
SMART	Specific, Measurable, Attainable, Relevant and Time-Bound
SME	Small-Medium Enterprise
SRHR	Sexual and Reproductive Health and Rights
STEM	Science, Technology, Engineering, and Mathematics
SWOT	Strengths, Weaknesses, Opportunities and Threats
ToR	Terms of Reference
TVET	Technical and Vocational Education and Training
TWG	Technical Working Group
UN	United Nations
UNICEF	United Nations International Children's Emergency Fund
W&G	Women and Girls
W(G)	Women (Girls)
WACE	p. 43
WASH	Water, Sanitation and Hygiene
WE	Women Empowerment



SECTION 1: INTRODUCTION

CONTEXT, LEGAL, POLICY, INSTITUTIONAL FRAMEWORK

1.1. Background

1.1.1. International Commitments to Gender Equality

Gender equality is not only a fundamental human right but also a cornerstone for sustainable development. Worldwide, inequalities persist across multiple sectors, affecting economic growth, social cohesion, and the realisation of human rights.

International commitments such as the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW), the Beijing Platform for Action (1995), and the Sustainable Development Goals (SDGs) underscore the necessity of integrating gender perspectives into all aspects of policy, planning, and budgeting. In particular, SDG 5 (Achieve gender equality and empower all women and girls) and SDG 10 (Reduce inequality within and among countries) call for practical measures to address gender inequalities across all spheres of development.

The full achievement of all SDGs depends on applying an intersectional gender lens, recognising that inequalities are shaped by overlapping identities such as age, disability, income level, ethnicity, and geography. Without this lens, progress towards inclusive and sustainable development will remain partial and uneven.

1.1.2. Regional Commitments

Across Africa, early instruments such as the Protocol to the African Charter on Human and Peoples' Rights on the Rights of Women in Africa (Maputo Protocol, 2003) and the Solemn Declaration on Gender Equality in Africa (2004) laid the foundation for mainstreaming gender in planning and governance. More recently, the Protocol on Women and Youth in Trade to the Agreement Establishing the African Continental Free Trade Area (AfCFTA) (2024) has further strengthened this agenda.

Since then, gender planning and budgeting have gained prominence as African Union member states work to implement Agenda 2063, which emphasises inclusive growth and gender equality. Many countries have adopted gender-responsive budgeting tools, developed gender policies, and established gender desks within ministries to promote equity and accountability in public resource use.

However, implementation remains uneven due to limited technical and institutional capacity, weak gender data systems, and inadequate political commitment. Countries such as Ghana, Uganda, South Africa, and Rwanda have rolled out gender-responsive budgeting at different levels of government, but many African countries continue to face persistent challenges.

1.1.3. National Commitments and Frameworks

The 1992 Constitution of the Republic of Ghana envisions a fair and equitable society where every citizen has the opportunity to live a long, productive, and meaningful life. This vision has consistently found expression in the social development goals of successive Medium-Term National Development Policy Frameworks (MTNDPFs).

Ghana has demonstrated strong commitment to gender equity through various policy and legislative frameworks, including the National Gender Policy (2015), the Domestic Violence Act, 2007 (Act 732), the Criminal Offenses Act, 1960 (Act 29), the Labour Act, 2003 (Act 651), the Lands Act, 2020 (Act 1036), and specific policies in sectors such as agriculture and health. The Affirmative Action (Gender Equity) Act, 2024 (Act 1121) was passed to address gender imbalances and empower women across all sectors of society. Its core objectives include promoting gender equity in political, social, economic, educational, and cultural spheres by addressing historical discrimination and systemic barriers against women.

The government, through institutions such as the Ministry of Finance (MoF), the Ministry of Gender, Children and Social Protection (MoGCSP), and the NDPC, has taken steps to integrate gender considerations into development planning and public financial management. Key initiatives include the mainstreaming of gender into successive MTNDPFs, piloting gender-responsive budgeting at the district level, and including gender-sensitive indicators in sector plans.

Despite these interventions, progress remains limited due to persistent barriers that restrict women's access to economic resources and participation in public life. These barriers are rooted in entrenched socio-cultural constructs and traditional practices. However, with the enactment of the Affirmative Action Act, Ghana now has a clear legal framework for advancing gender equity across multiple spheres.

A 2016 study by MoGCSP revealed that public institutions had made limited

progress in adopting gender-responsive budgeting, a finding reiterated in the current MTNDPF (2022–2025). Similarly, research and training initiatives under the bilateral “Support for Decentralisation Reforms” (SfDR) programme of GIZ showed that gender mainstreaming remains weak in planning and budgeting processes.

This underscores the need for stronger efforts to embed gender in development processes by removing structural barriers and empowering women and girls across economic, political, educational, and socio-cultural domains. An intersectional approach that considers overlapping identity factors is essential to fully advance gender equality. Key strategies include changing socio-cultural norms and values that inhibit gender equity, integrating gender issues into the basic education curriculum, providing training on gender equity in the civil and public services, and scaling up gender-responsive budgeting.

The Public Sector Reform Secretariat has also developed the Comprehensive Gender Strategy for the Public Sector (2024–2028), a national framework to institutionalise gender equity across public service organisations by addressing policy gaps, promoting inclusive and respectful work environments, strengthening gender-sensitive service delivery, and enhancing leadership, accountability, and capacity for gender mainstreaming.

While commendable strides have been made, persistent challenges require determined action. For instance, women hold only 14.5 percent of parliamentary seats in Ghana, well below the global average and the Inter-Parliamentary Union's 30 percent target. Women earn on average 59 percent less than men for the same work, underscoring wage inequality. Gender-based violence is pervasive, with the 2022 Demographic and Health Survey reporting that 33 percent of women aged 15–49 had experienced physical violence since age 15, and 36 percent had experienced emotional, physical, or sexual violence from a partner. Other enduring challenges include child marriage, lower educational attainment among females, maternal mortality, and the burden of unpaid care work. These statistics highlight the urgent need for targeted interventions



to address systemic gender inequalities.

Ensuring that the development plans and budgets of all MDAs, RCCs, and MMDAs are gender-sensitive would promote the fair treatment of women, men, girls, and boys. Efforts are therefore required so that all policymaking, planning, budgeting, implementation, monitoring, and evaluation processes are guided by a gender lens, ensuring that development outcomes benefit everyone equitably. This Gender Toolkit is intended to guide development actors in achieving this goal. It should be used alongside other resources, including the Toolkit for Integrating Unpaid Care Work into Development Plans.

1.1.4. Development of the Toolkit

The development of the Toolkit was initiated in 2020 by GIZ through the Governance for Inclusive Development (GovID) Programme in collaboration with NDPC. A draft version was submitted in December 2021. A comprehensive revision

became necessary to expand its scope on gender-responsive budgeting (GRB) and to align with emerging priorities under the forthcoming Medium-Term National Development Policy Framework (MTNDPF) 2026–2029.

The review of the Toolkit in 2025, led by NDPC in close collaboration with MoGCSP, SIGRA and GIZ through the PAIReD Programme, has taken into account the focus of the MTNDPF (2026–2029) and the planning and budgeting guidelines issued by NDPC and MoF, as well as training materials and resources already developed by GIZ and SIGRA. In addition to a technical working group comprising key MDAs, CSOs, and development partners, a wide range of stakeholders, including Regional Economic Planning Officers (REPOs), Regional Budget Analysts (RBAs), District Planning Officers (DPOs), District Budget Analysts (DBAs), Regional Gender Directors (RGDs), and Gender Desk Officers (GDOs), were engaged in dialogue on practical issues relating to gender responsiveness in planning, budgeting, monitoring, and evaluation at the sub-national level.

1.2. The Critical Context of Addressing Gender Issues

Despite international, regional, and national commitments to gender equality, persistent inequalities remain a barrier to inclusive growth and sustainable development. In Ghana, unequal access to resources, opportunities, and decision-making limits the country's ability to harness its full human capital for development. Women continue to face disproportionate wage gaps, under-representation in decision-making, gender-based violence, child marriage, maternal mortality, and an excessive burden of unpaid care work.

Addressing these gaps requires more than policy commitments. Gender-Responsive Planning and Budgeting (GRPB) provides a practical mechanism to ensure that government policies and resource allocations respond to the differentiated needs of women, men, girls, and boys, while strengthening accountability, transparency, and equity in public spending. However, weak institutional capacity and inconsistent implementation across Africa and within Ghana mean that progress has been uneven.

This Toolkit has therefore been developed to provide a structured and practical guide for integrating gender into Ghana's medium-term planning and budgeting processes. Drawing on international best practices, continental frameworks, and Ghana's policy context, it is designed to support equitable, inclusive, and gender-sensitive development outcomes.



1.3. Gender Concepts and Terminologies

This glossary provides key gender-related terms to guide MDAs, RCCs, and MMDAs in applying gender perspectives in planning, budgeting, and implementation.

1. Sex	Sex refers to biological differences between boys, men and girls and women.
2. Gender	Gender means socially determined roles, identities, opportunities and constraints of women and men that differ across societies and even among different groups within societies. "Gender" includes the constructed difference between girls, women and boys and men that are learnt, changeable over time and have wide variations within and between cultures. Gender is a socio-economic variable for the roles, responsibilities, constraint and opportunities that individuals and groups have in different context.
3. Gender Roles	Gender roles are learnt responsibilities from the time of birth based on the ideas of masculinity and femininities in a particular context. They are reinforced by parents, teachers, peers and society. These gender roles are based on the way society is organised, and vary by age, class and ethnic group.
4. Gender Norms	Gender norms are the accepted attributes and characteristics of female and male gendered identity at a particular point in time by a specific community or society. Gender norms are ideas about how women, men, girls and boys should be and act. These norms also influence how women, men, girls and boys are perceived by others in their group in terms of their value, capabilities, and life projects. Internalised early in life, gender norms can establish a life cycle of gender socialisation and stereotyping.
5. Gender Relations	Gender relations are the ways in which a culture or society defines rights, responsibilities and the identities of women, men, girls and boys in relation to one another. Gender relations refer to the balance of power between women and men or girls and boys.
6. Gender Equality (GE)	Gender equality refers to state of equal access to resources and opportunities regardless of gender including economic participation and decision-making; and the state of valuing different behaviours, aspirations and needs equally regardless of gender. "Gender equality" means a situation where women and men are given equal social value, equal rights and equal responsibilities and have equal access to the means to exercise them.



7. Gender Equity	Gender equity means fairness of treatment for women and men according to their respective needs. This involves recognition of inequality and requires measures to work towards equality of women (girls) and men (boys). Gender equity is the process that leads to gender equality. It also means the process of being fair to women and men in a way that leads to gender equality;
8. Justice	Justice is about fixing the system to offer people equal access to tools, assistance and opportunities.
9. Gender Parity	Gender parity is a numerical concept. Gender parity concerns relative equality in terms of numbers and proportions of women and men, girls and boys. For example, the ratio of girls and boys enrolled in school. Gender parity means relative equality in terms of numbers and proportion, in terms of women and men, girls and boys, and often calculated as a ratio of female to male.
10. Gender Balance	“Gender balance” means the ratio of women to men in any given situation that is achieved when there is an approximately equal number of women to men present or participating.
11. Gender Mainstreaming	Process of assessing the implications for women and men of any planned action (including legislation, policies or programmes in all areas) at all levels. Gender mainstreaming is a strategy for making the concerns and experiences of girls, boys, women and men an integral dimension of the design, implementation, monitoring and evaluation of policies and programmes in political, economic and societal spheres to ensure that women and men benefit equally and that inequality is not perpetuated. The ultimate goal is to achieve gender equality. The five principles of gender mainstreaming are as follows: ○ Gender-sensitive language: texts referring to or addressing both women and men must make them equally visible ○ Gender-specific data collection and analysis ○ Equal access to and utilisation of services ○ Women and men are equally involved in decision-making ○ Equal treatment and integration into steering processes
12. Gender Analysis	The study of differences in the conditions, needs, participation rates, access to resources and development, control of assets, decision-making powers, etc., between women and men in their assigned gender roles.
13. Gender Planning	An active approach to problem solving that takes the differences in roles of both females and males into consideration in policy formulation, programming and implementation (action).



14. Gender (Responsive) Budgeting	It refers to restructuring the allocation of resources to promote gender equality and thereby increase the efficiency and effectiveness of budgets and policies. Gender budgeting addresses gender inequality concerns. Gender Responsive Budgeting means a strategy that considers and analyses the unique and diverse needs of every gender to ensure a fair distribution of resources.
15. Women Empowerment (WE)	It is about women and girls taking control over their lives: setting their own agendas, developing skills (including life skills), building self-confidence, solving problems and developing self-reliance. The process of empowerment enables women and girls to question existing inequalities as well as act for change.
16. Practical Needs	These are immediate perceived needs such as food, water, shelter, clothing and basic health care. They are based on women's and girls' existing roles (within the gender division of labour) and do not challenge their subordinate position. These needs arise from and reinforce women and girls' reproductive and productive roles.
17. Strategic Needs	These are long term in nature and often related to structural changes in society. They are identified based on analysis of women and girls' subordination in society, and when addressed, should lead to the transformation of the gender division of labour and challenge the power relations between women and men, girls and boys.
18. Discrimination against Women	This refers to any distinction, exclusion or restriction made on the basis of sex that has the effect or purpose of impairing the recognition, enjoyment or exercise by women of human rights and fundamental freedoms in the political, economic, social, cultural or any other field
19. Affirmative Action	Refers to measures targeted at a particular group and intended to eliminate and prevent discrimination. Sometimes, Affirmative Action is also known as positive discrimination. Affirmative action means a set of measures adopted by the Government, public and private institutions to address a history of systemic discrimination and exclusion of women and to encourage their efforts towards addressing political, social, cultural, economic and educational gender imbalance in the public and private sectors in accordance with clause (4) of article 17 of the Ghana's 1992 Constitution.
20. Intersectionality	Intersectionality is a theoretical framework for understanding how aspects of a person's identity (class, gender, sex, ability, religion, etc.) combine to create unique modes of discrimination or privilege, often resulting in compounded disadvantage for marginalised groups. Planning and budgeting must go beyond sex and gender to consider the intersectional issues in MDAs. RCC and MMDAs plans, budgets and implementations.



21. Marginalised Groups

Marginalised groups are “different groups of people within a given culture, context and history at risk of being subjected to multiple discrimination due to the interplay of different personal characteristics or grounds, such as sex, gender, age, ethnicity, religion or belief, health status, disability, sexual orientation, gender identity, education or income, or living in various geographic localities. Belonging to such groups or even being perceived to belong to them heightens the risk of inequalities in terms of access to rights and use of services and goods” (EIGE, n.d.).

Source: Adapted from UNICEF (2018): *Gender Toolkit – Integrating Gender in Programming for Every Child in South Asia*, pp. 2–4; the Affirmative Action (Gender Equity) Act, 2024 (Act 1121); and European Institute for Gender Equality (EIGE, n.d.).

1.3.1. Equality vs Equity

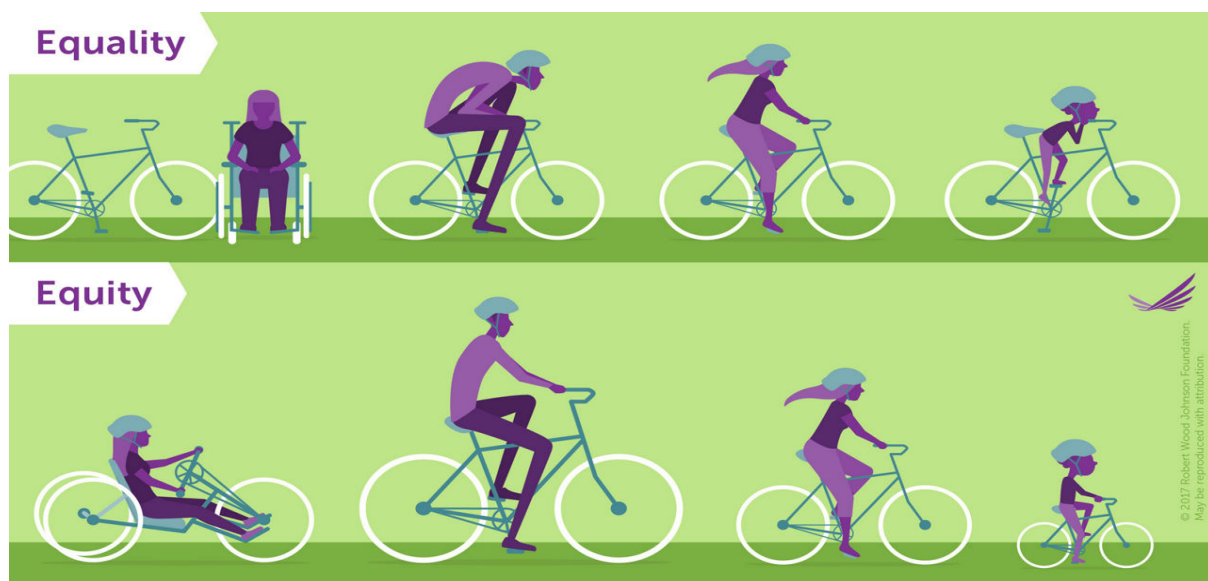
While the ultimate goal remains the attainment of gender equality, this cannot be realised without a deliberate focus on gender equity. Gender equality refers to a state where women and men have equal access to opportunities and resources, are assigned equal social value, and share equal rights and responsibilities. However, equal access does not always translate into equal outcomes, as it assumes a level playing field. In reality, historical and structural disadvantages continue to affect women and girls disproportionately.

Gender equity recognises these imbalances and promotes fairness of treatment according to respective needs. It involves targeted measures that address

these underlying disparities and remove systemic barriers. Equity, therefore, is the necessary process through which equality can be achieved.

Figure 1 illustrates the distinction between gender equality and gender equity. While equality assumes that everyone starts from the same position, equity acknowledges unequal starting points and introduces measures that enable fair access to opportunities. Equity is thus not only a tool for achieving equality, but also a pathway to justice, ensuring that the unique barriers faced by different groups are removed so that all individuals can participate fully and fairly.

Figure 1: Equality vs Equity



Source: The Robert Wood Johnson Foundation

1.4. Purpose of the Toolkit

This Toolkit serves as guide in the analysis and preparation of sector, regional and district medium-term development plans, by providing gender tools and formats. The intent is to ensure that critical gender issues are not lost in the analysis of the existing situation, prioritisation of issues, planning of programmes and projects, budgeting, monitoring and evaluation of development plans.

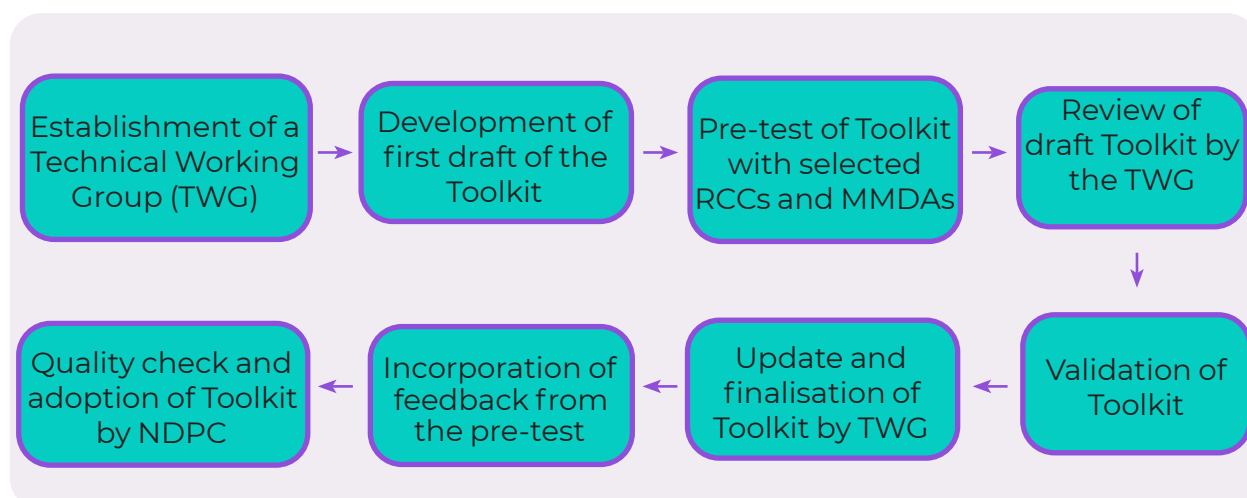
1.5. Who can use the Toolkit?

This Toolkit is a valuable resource material for MDAs, RCCs and MMDAs, particularly Gender Desk Officers, Planning Officers and Budget Analysts in preparing medium-term development plans and budgets. The Toolkit must be studied and applied in conjunction with the planning and budgeting guidelines issued by National Development Planning Commission (NDPC) and Ministry of Finance (MoF). Reference should also be made to the National Monitoring and Evaluation (M&E) Manual.

1.6. Organisation of the Toolkit?

The Gender Toolkit is divided into three key sections to help users mainstream gender issues into development planning. Section 1 introduces and defines essential gender concepts and terminologies, giving the groundwork for understanding gender issues. Section 2 is on creating an enabling environment for gender mainstreaming at the subnational level through institutional transformation and capacity building. Section 3 describes practical tools and procedures for incorporating gender analysis into the medium-term development planning process as specified in the Guidelines for Preparing 2026-2029 Medium-Term Development Plans. Section 4 concludes the Toolkit by summarising its objective and promoting its use in inclusive development.

1.7. How the Toolkit was developed?



SECTION 2: FACILITATING ENABLING ENVIRONMENT FOR GENDER MAINSTREAMING AT THE SUB-NATIONAL LEVEL

Background:

The need for favourable conditions to be created in order to mainstream gender responsiveness in the planning, budgeting, M&E process and outcomes cannot be underestimated. This includes institutional and management support, availability of human, material and financial resources and platforms for open and frank engagement with stakeholders at all levels of the system for the promotion of gender equality and women empowerment agenda in the development framework.

Facilitating an enabling environment for gender mainstreaming at the sub-national level requires a combination of policy alignment, institutional mechanisms, stakeholder engagement, and resource allocation. In this vein, participatory approaches and methods are recommended to integrate gender into the medium-term development planning process, and create an enabling environment for gender mainstreaming. The latter will require the need to co-opt gender advocates and representation of women groupings and organisations into

the sector, regional and district planning teams. It will also include encouraging them to actively participate in the MTDP planning process; create awareness among stakeholders on the importance of gender equality and women empowerment; manage the dynamics of change because of gender mainstreaming; and appoint and capacitate facilitators or gender focal persons or units on key focal areas such as the processes in advocacy and lobbying skills, gender analysis, gender budgeting and inclusive service delivery.

2.1. Accountability for Mainstreaming Gender into Medium-Term Development Plans (MTDPs)

The Guidelines for the Preparation of the 2026–2029 Sector, Regional and District Medium-Term Development Plans (MTDPs) outline the composition of the planning teams at the various levels and their responsibilities for preparing the plans. Accountability for gender mainstreaming rests with these planning teams, with designated focal points and gender officers ensuring that gender issues are systematically integrated into development plans.



- **At the District level (MMDAs):** Accountability rests with the District Planning Coordinating Unit (DPCU), chaired by the District Coordinating Director (DCD) with the District Planning Officer (DPO) as Secretary. The DPO serves as the focal point, supported by the Gender Desk Officer (GDO) and relevant departments (Education, Health, Agriculture, Social Welfare, Community Development, and Works).
- **At the Regional level (RCCs):** Accountability rests with the Regional Planning Coordinating Unit (RPCU), chaired by the Regional Coordinating Director (RCD) with the Regional Economic Planning Officer (REPO) as Secretary. The REPO serves as the focal point, supported by the Regional Gender Director (RGD) and Regional Budget Analyst (RBA), working with other regional heads of decentralised departments.
- **At the National level (MDAs):** Accountability rests with the Planning Units/Policy Directorates of MDAs, under the oversight of the Chief Director. The Director of Policy/Planning serves as the coordinator, supported by a designated Gender Desk Officer or focal person.

2.2. 2Awareness Raising on Gender Equality

It is essential to mobilise a critical mass of support among stakeholders towards planning and implementation of gender equality interventions. The purpose of gender awareness raising is to increase stakeholders' sensitivity, understanding and knowledge about gender (in)equality. Promoting and encouraging general understanding of the challenges related to gender equality in a sector/district has the potential to change attitudes, behaviours and beliefs that reinforce inequalities between women and men.



Toolbox

Step-by-Step Activities

1. The planning team should invite gender experts and or advocates and representatives of women groupings, CSOs, etc. to participate in gender analysis, prioritisation of gender issues and formulation of goals, objectives, strategies and activities. Community Development Officers can help to mobilise women and other marginalised groupings to participate actively in the planning and budgeting processes.
2. Identify target groups for awareness raising including the management team of MDAs/MMDAs, EXECO and Sub-Committee members, other assembly members, traditional authorities, religious leaders, community groups and other opinion leaders.
 - i) Anticipate potential power dynamics and plan how to mitigate them (e.g. use mechanisms for anonymous responses, create teams, promote group agreements, apply moderation, etc.) so that everyone, particularly those with less influence and practice, can speak fully and freely.

3. Design the contents of the message around the specific gender topics identified in step (i) above. The contents of the message should be credible and accurate, and should be based on data generated from the planning process.
4. Select medium of communication based on available means to reach a wider population and the target audience, for example, FM stations, community information centres, community meetings etc. are recommended.
5. Use pictures, illustrations, posters, video and audio materials to influence perceptions and attitudes for social change.
6. Ensure that both women and men are well represented and their voices are captured in the communication materials. Avoid using words, expressions and images that reinforce gender stereotyping.

2.3. Managing Change in the Context of Gender Mainstreaming

It is pertinent to note that gender mainstreaming is also about structural change in an institution or organisation. It therefore requires a systematic approach in implementing innovative strategies and helping stakeholders to adapt to change. The existing organisational culture in the MDAs, RCCs and MMDAs will have to embrace gender in all its manifestations. This implies that efforts have to be made to help stakeholders unlearn the old ways of doing things including belief systems and behaviours that reinforce gender inequalities and learn new skills, attitudes and behaviours that support gender equality. Organisational culture refers to collective behaviour and attitudes shaped by set values and beliefs. It exemplifies how individuals and groups behave, communicate and interact in an organisational setting.

Change efforts have better chance of success if there is willingness and commitment from top management towards the change process and its outcomes. Therefore, there has to be continuous engagement between planning teams and top management teams of MDAs, RCCs and MMDAs. Among

the intentions are to secure their buy-in on the importance of gender equality and how to mainstream gender-responsiveness into the Planning, Budgeting, Monitoring, and Evaluation (PBME) process. The overall effect is that gender mainstreaming should lead to improvement in the quality of service provided to citizens by a sector or district.

Resistance is a natural response to change, so recognising and managing resistance is key. It does not mean opposition to change, but energy in a different direction. Handling resistance requires the following:

- Education and strategic communication (e.g., Understand what can increase motivation and leverage it. Understand what triggers fear and address it).
- Participation and active involvement to enable ownership.
- Facilitation and support to address doubts, insecurities, and concerns.
- Negotiation and agreement to establish a shared path forward, with joint responsibility and accountability.



The above strategies will help increase transparency and create platforms for the meaningful exchange of differing ideas, opinions, concerns and objections so that common ground can be established for the benefit of all. When resistance becomes overbearing and slows down the planning and implementation process then there is the need to engage an expert or a facilitator.

Open and effective communication is very important in managing change in mainstreaming gender in the PBME process. It facilitates understanding among stakeholders and provides feedback to enrich the process and outcomes. It also mobilises energies of stakeholders toward the same direction and goal and reduces conflicts.

Active listening is key to effective communication. Listening is the ability to accurately receive and interpret messages in a communication process. Since the medium-term development planning

process involves various stakeholders with different needs, interests and aspirations, there is the need for the planning team members to develop their abilities to listen attentively to stakeholders so that their messages, concerns and needs are not misunderstood and misinterpreted.

Ways of improving listening skills include the following:

1. Showing interest in what is being said
2. Being silent when silence is required
3. Summarising what has been articulated
4. Asking questions to clarify issues and/or to stimulate further thoughts
5. Acknowledging with gestures or non-verbal signals
6. Do not argue, interrupt, pass judgement too quickly or jump into conclusions.

2.4. Advocacy and Lobbying Skills

Advocacy and lobbying skills are essential in the promotion of gender equality in the PBME process. They amplify the need for full and active participation of all sections of society in the planning and implementation process so that the resultant plans and budgets reflect their needs and aspirations.

There is no single definition of advocacy. Examples include;

- ➊ An organised, systematic, intentional influencing process on matters of public interest.
- ➋ Putting a problem on the agenda, providing a solution and building support for action on both the problem and the solution.
- ➌ Advocacy is a planned set of actions undertaken by a group of individuals or organisations to influence policies, strategies or programmes, such that they are implemented in ways that empower less privileged members of society.
- ➍ Advocacy promotes matters of public interest and attempts to bring about social justice and human rights for those who are often 'voiceless'.





Toolbox - Steps to undertake advocacy campaign in influencing the gender mainstreaming agenda are as follows:

1. Identify which issues or problems need to change and how – to be generated from gender analysis.
2. Formulate advocacy objectives – what you hope to achieve.
3. Determine target audience – the person(s) or individual(s) in the position of authority to influence especially EXECO and Sub-Committee members of the MMDAs.
4. Build support with other individuals, groups, organisations, and networks that are committed to support the issues of advocacy and that can influence the key decision-maker.
5. Develop messages for different audiences that define the issues, state solutions and describe actions that can enhance the agency of the audiences and make them feel part of a positive change.
6. Select the channels of communication (e.g., mass media, social media, school posters, art interventions, community discussions, direct engagement with public officers, etc.). Mobilise resources (funds, personnel, stationery, etc.) to implement the advocacy campaign or agenda.
7. Implement set of planned actions to achieve advocacy objectives.
8. Review progress and learn lessons for improvement.

Some of the skills required to facilitate a successful advocacy campaign are:

- Research and analytical skills
- Writing skills
- Public speaking skills
- Communication skills
- Networking/ Alliance building skills
- Lobbying skills
- Facilitation skills.

Lobbying is one of the major skills required for advocacy. It is:

- The process of trying to influence policymakers in favour of a specific cause.
- Activities designed to influence decision makers to either favour or oppose an issue or course of action.
- Activities of interest groups aimed at influencing government, public institutions or the public to achieve a specific outcome.

In lobbying, you should be a good listener and observer. Do not get easily upset or distracted, and be willing to let others talk and take the lead. Understand the cultural context and codes under which you are working. You should be able to think on your feet, able to faithfully represent the views of others while still being flexible, able to say I don't know, able to keep a sense of humour, able to identify concealed agenda and able to know when to retreat and try a new angle. Ethical lobbying is key to advancing positive change.



Planning efforts by MDAs, RCCs, and MMDAs should, therefore, aim not only at providing equal opportunities in principle, but at designing and implementing policies, programmes and projects that achieve equitable outcomes in practice and advance the broader pursuit of social justice.

SECTION 3: APPLICATION OF GENDER TOOLS AND FORMATS IN THE MEDIUM-TERM DEVELOPMENT PLANNING PROCESS

The purpose of this section of the Toolkit is to inform stakeholders about incorporating gender considerations into MTDPs. The procedure outlined follows the guidelines for preparing the 2026-2029 MTDPs.

The Medium-Term Development Planning Process

Section 4 of the Guidelines for the Preparation of Sector, Regional and District Medium-Term Development Plans (2026-2029) provides the format and content of MTDPs. The chapters of MTDPs and the gender tools and procedures provided in this Toolkit align with the sequence illustrated in Figure 2 (i.e., Figure 5 of the 2026-2029 guidelines).

Figure 2: Chart on sequence for MTDP preparation



3.1. Chapter One of the MTDP: General Introduction

Chapter One of an MTDP should provide a brief background of the MDA, RCC, or MMDA, including the vision, mission, functions, mandate, core values, organisational structure/organogram, and a locational map. Present these in a gender-sensitive manner by using inclusive language, showing staff composition by sex in the organogram, identifying gender focal points where applicable, and avoiding stereotypes in describing mandates and functions.

3.2. Chapter Two of the MTDP: Situational Analysis of MDA/RCC/MMDA

3.2.1. Introduction

The components of the situational analysis for an MDA, RCC or MMDA include a performance review of the past development plan through an analysis of outcome and impact indicators, an analysis of existing conditions across all key development dimensions and their implications for development, a Strengths, Weaknesses, Opportunities and Threats (SWOT) analysis, and medium-term needs assessment and projections. Together, these components inform the identification of key development issues to be addressed in the planning period. The ensuing sections describe how the situational analysis can be conducted using a gender lens.

3.2.2. Performance Review of the Previous MTDP (2022-2025)

Gender-related impact and outcome indicators should be selected for the performance review. Where available, sex-disaggregated data should be used in reporting on indicators across all development dimensions. Refer to Appendix 4 for sample gender-specific and gender-sensitive indicators. Table 1 shows an example of a completed performance review template.



Table 1: Example of a completed performance review template

Development Dimension	Indicator	Baseline (2021)	2022-2025 Medium-Term Target	Cumulative Achievement		Remarks
				Year	Data	
Economic Development	Share of women-owned businesses accessing credit	18%	40%	2024	27% (Male-owned – 73%, Female-owned – 27%)	Credit uptake lower among women due to collateral requirements and informal enterprise status.
Social Development	Maternal mortality rate	310 per 100,000	200 per 100,000	2024	301 per 100,00	Despite modest improvement, maternal mortality remains high. Barriers such as limited access to emergency obstetric care, shortage of skilled birth attendants in rural areas, and delays in seeking care due to gender norms continue to disproportionately affect women, especially those in low-income and remote communities.

Development Dimension	Indicator	Baseline (2021)	2022-2025 Medium-Term Target	Cumulative Achievement		Remarks
Environment, Infrastructure and Human Settlement	Proportion of households using clean cooking fuel	33%	55%	2024	36%	Adoption of clean cooking fuel (e.g., LPG) has been low due to cost, limited access to distribution points, and reliance on biomass for income. This contributes to indoor air pollution and adverse health effects for women and girls, who are primarily responsible for cooking.
Governance, Corruption and Public Accountability	Proportion of citizens participating in community decision-making processes (e.g., town hall meetings, budget hearings)	19%	40%	2024	21% overall Women: 24% Men: 76%	Community participation remains low, indicating weak civic engagement and accountability structures at the local level. Women participate far less than men, largely due to caregiving burdens, limited access to information, sociocultural restrictions on public speaking, and inconvenient meeting schedules. These factors systematically exclude women from influencing local development priorities.

NB: Impact indicators are preferred. In the absence of impact indicators, use outcome indicators.



3.2.3. Financial Performance

Specific gender mainstreaming may not be required here. However, MDAs, RCCs and MMDAs should tag gender expenditures and revenue, where possible.

3.2.4. Existing Condition and Diagnosis

The assessment of existing conditions in the MDA, RCC, or MMDA should pay particular attention to gender issues, including:

- Access to and control over resources
- Fulfilment of human rights as committed through national and international legal frameworks (e.g., basic needs, political and civic participation, and economic opportunities)
- Participation in decision-making, particularly in relation to conceptualising spending and allocating and using resources (economic, human, cultural, technological, etc.)

Sex- and gender-disaggregated data should be collected and analysed to provide a clear picture of gender issues, gaps, and inequalities/inequities within the sector or district.

3.2.5. Sex and Gender-Disaggregated Data

Sex-disaggregated data refer to information collected and analysed separately for males and females, typically by asking “Who” questions in household surveys. Once data are broken down by sex, gender-disaggregated data go further by incorporating the socio-economic realities faced by girls and boys, women and men, in society. To ensure meaningful analysis, disaggregation should also consider intersecting identities such as age, class, geography, nationality, and religion, thereby enhancing the relevance and impact of gender-focused interventions. A comprehensive gender analysis should accompany this process to identify barriers and opportunities for promoting gender equality. Appendix 2 presents examples of both sex- and gender-disaggregated data.

3.2.6. Gender Analysis

Gender analysis provides the necessary data and information, both quantitative (e.g. numbers, percentages, proportions, ratios) and qualitative (e.g., preferences, beliefs, attitudes, behaviours, values), to integrate a gender perspective into policies, programmes and projects.

As a starting point for gender mainstreaming, gender analysis identifies the differences between and among women and men in terms of their relative position in society and the distribution of resources, opportunities, constraints and power. It involves acknowledging the historical and social inequalities/inequities faced by women and informs the design of policies, programmes and projects to address these inequalities/inequities and meet the different needs of women and men.

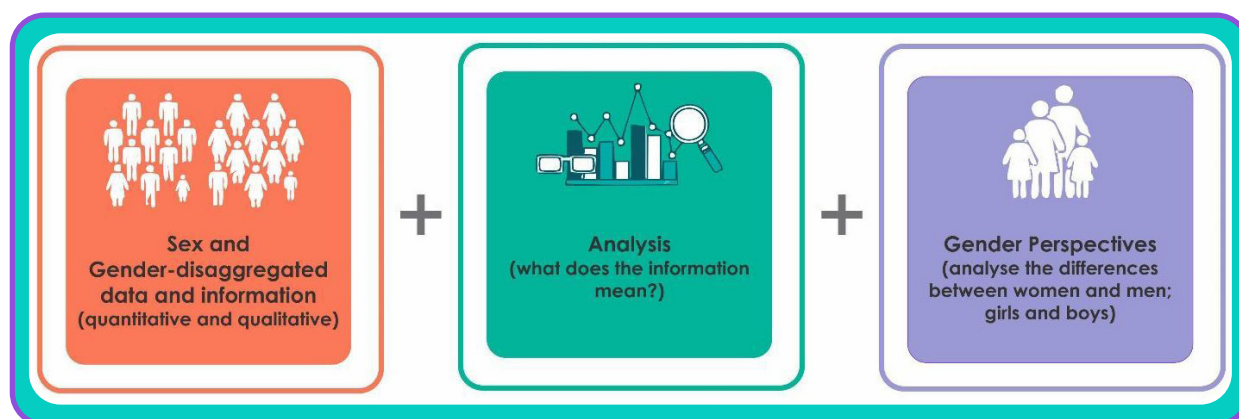
The purpose of gender analysis is to identify and address gender inequalities/inequities by:

1. Acknowledging differences between and among diverse girls and boys, women and men, based on the unequal distribution of resources, opportunities, constraints and power;
2. Ensuring that the different needs of diverse girls and boys, women and men are



- clearly identified and addressed at all stages of the planning cycle;
3. Recognising that policies, programmes and projects can have different effects on diverse girls and boys, women and men;
 4. Seeking and articulating the viewpoints of girls and boys, women and men and making their contribution a critical part of developing policies, programmes and projects;
 5. Promoting women's participation and engagement in community, political and economic life;
 6. Promoting better informed gender-responsive and effective interventions.

Figure 3: Components of Gender Analysis



Toolbox: Conducting Gender Analysis

Step by Step Approach

1. Collect/generate data

The first step is to collect data and information and to identify data gaps.

- a. Identify relevant indicators (including economic, education, social, political, cultural and traditional beliefs) that will provide a picture of the gender inequality situation in a given context (sector or district). Appendix 2 provides a list of indicator topics for data collection.
- b. Collect available data and information and identify data gaps, disaggregated by sex, age, and other demographics from policy documents, sector or district department reports, census reports, relevant reports from the Ghana Statistical Service (GSS), etc. Draw on existing qualitative and quantitative research findings, community consultations, focus groups, and administrative data to provide a sound basis for evidence-based decision-making.
- c. Identify where further data is needed, and generate additional data that captures gender issues.

2. Analyse the data to identify gender differences and the underlying causes of gender inequalities

The second step is to uncover the underlying causes of gender inequalities and address the factors that prevent the different needs of girls and women, and boys and men, from being met.

- a. Identify and examine differences in girls and women, and boys and men's lives. Where inequalities are found, they must be examined to establish both their causes and effects.
- b. Integrate gender issues, gaps and inequities into the problem analysis, including:
 - ⊖ Assess how the gender division of labour and patterns of decision-making affect policies, programmes or projects;
 - ⊖ Assess who has access to and control over resources, assets and benefits, including programme or project benefits;
 - ⊖ Assess the barriers and constraints on women and men participating in and benefiting equally from policies, programmes or projects.
- c. Explore the representation and participation of women and men in different policies, programmes and projects. Specifically:
 - ⊖ Define how a policy, programme, or project responds to the different needs of girls and women, and boys and men.
 - ⊖ Describe how it will affect the everyday lives of girls and women, and boys and men, or specific groups (considering intersectional inequalities such as age, disability, ethnicity, migration status, and income).
 - ⊖ Identify differences between girls and women, and boys and men in rights, participation, representation, and access to and use of resources, including how social norms shape gender roles and behaviours.
 - ⊖ Identify gender gaps among professionals (e.g., in pay and access to senior and leadership positions) within key institutions in the sector.
 - ⊖ Assess the role of women in management and leadership at local and national levels in the sector.
 - ⊖ Where relevant, examine institutional governance through a gender lens, including whether selection, appraisal, promotion, and evaluation practices reflect gender stereotypes that disadvantage women¹.

Note: The findings from this analysis should directly inform the *Programme of Action (Chapter Five)* by identifying the gaps that policies, strategies, and interventions must address.

3. Use gender analysis findings to inform plan formulation.

The evidence generated from analysing gender differences, inequalities, and institutional barriers (including those identified under Part c) must feed into the design of goals, objectives, strategies, and the Programme of Action. This ensures that the PoA does not simply list activities, but directly responds to the gender gaps and barriers diagnosed in Chapter Two.

¹ <https://eige.europa.eu/gender-mainstreaming/methods-tools/gender-analysis#>



Table 2 presents an example of how a gender lens can be applied to specific indicators across development dimensions. It includes disaggregated data by sex, gender-specific outcomes, and highlights the barriers that influence those outcomes as well as implications for planning.

Table 2: Sample Gender-Analysis in various Development Dimensions

Development Dimension	Indicator	Girls / Women	Boys / Men	Observed Gender-Specific Outcomes	Gender Barriers / Implications for Planning
Social Development – Education	Basic School Enrolment	5,500 (55%)	4,500 (45%)	More girls enrolled than boys in basic school.	Develop interventions to address boys' lower enrolment and retention, such as community sensitization, targeted scholarships, and re-engagement programs for out-of-school boys. Design education policies that respond to increasing enrolment of girls by expanding gender-sensitive resources and services.
Social Development – Health	Maternal Mortality	301 per 100,000	N/A	Maternal health outcomes remain low.	Strengthen maternal health services and promote male involvement in SRHR information and services.



Development Dimension	Indicator	Girls / Women	Boys / Men	Observed Gender-Specific Outcomes	Gender Barriers / Implications for Planning
Economic Development	Unemployment Rate	75%	25%	Women face higher unemployment rates than men.	Implement employment policies targeting female job seekers. Promote equitable access to decent jobs for both genders, while ensuring workers in informal sectors have access to social protection.
Environment and Human Settlement Development	Access to Sanitation (HH)	42% (female-headed)	58% (male-headed)	Lower access for female-headed households.	Expand WASH services prioritising vulnerable households. Ensure fair targeting so vulnerable male-headed households in hard-to-reach or disaster-prone areas are not overlooked
	Access to Relief	35% (female-headed HHs)	65% (male-headed HHs)	Women-headed households received less relief assistance.	Ensure equitable distribution of aid and emergency support.



Development Dimension	Indicator	Girls / Women	Boys / Men	Observed Gender-Specific Outcomes	Gender Barriers / Implications for Planning
Governance and Institutional Development	Assembly Representation	10%	90%	Women remain underrepresented in decision-making spaces.	Implement measures to increase women's political participation. Balance representation by maintaining male engagement while expanding support for inclusive decision-making with women's participation
	Presence of Gender Indicators	Existing in 4 of 10 departments		Limited integration of gender in M&E.	Require gender indicators in all departmental planning. Require sex-disaggregated data that includes sex-specific vulnerabilities and needs in all departmental M&E.

3.2.7. Identifying Strengths, Weaknesses, Opportunities and Threats (SWOT)

Applying a gender lens to the SWOT analysis helps to understand how internal capacities and the external environment support or hinder gender equity. It also identifies where gender disparities exist and what strengths or opportunities can be leveraged to address them.





Toolbox: Conducting a SWOT Analysis with a Gender Lens

SWOT Component	Mainstreaming Gender: What to Analyse	Sample Gender-Lens Questions
Strengths	Identify internal factors, systems, or resources that advance gender equity.	- What gender equity initiatives, policies, or expertise already exist within the institution? - o Do we have gender-balanced teams with strong female and male leadership? - o Are gender-responsive services currently being delivered effectively?
Weaknesses	Examine internal barriers to gender equity, such as discriminatory practices, data availability and institutional capacity.	- Are our policies and services gender-blind or gender-insensitive? - Is there low female or male representation in decision-making? - Do we lack sex-disaggregated data or gender expertise?
Opportunities	Explore external trends, partnerships, and policy frameworks that can be leveraged to advance gender equity.	- Are there national or donor-funded programmes promoting gender equity we can align with? - Can we use technology (including AI) to improve women's access to services? - Are there emerging platforms or movements supporting gender inclusion?
Threats	Identify external risks or constraints that reinforce gender inequity or limit gender-sensitive planning.	- Are harmful gender norms or cultural practices limiting girls' boys' men's and women's access to opportunities? - Are economic shocks or crises worsening gender-based vulnerabilities? - Are there policy gaps or underfunded areas that affect gender-related interventions?

Table 3 demonstrates how a gender lens can be applied to practical SWOT analysis.

Table 3: A Practical SWOT Analysis (Health Sector – MMDA)

SWOT Element	Without Gender Lens	With Gender Lens
Strength	Well-equipped health facilities	Facility provides maternal health services tailored to women's needs; trained midwives are present
Weakness	Inadequate staff	Few female health professionals in remote areas; limited training in gender-sensitive care
Opportunity	New district health programme	A new district health programme provides an opportunity to incorporate sexual and reproductive health services for adolescents, especially girls
Threat	Rising health service costs	Costs may disproportionately affect women and girls, limiting their access to essential care

3.2.8. Medium-Term Needs Assessment and Projections

The guidelines direct that the needs of the future population must be estimated and harmonised with community/stakeholder solicited needs through various public fora and consultations. These would inform the overarching needs and desired state of the MDAs, RCCs and MMDAs. They should apply a gender lens to the needs assessment and projections, ensuring that the different needs of girls, boys, men, and women are considered. Refer to Appendix 5 on guidance for identifying practical and strategic gender needs.



Situational Analysis Output: A narrative on the performance review, analysis of existing conditions, SWOT analysis, and needs assessment and projections culminating in a list of development issues of the MDA, RCC or MMDA.

Appendix 6 presents a sample gender-sensitive situational analysis narrative/profile.



3.3. Chapter Three of the MTDP: Key Development Priorities

3.3.1. Prioritisation of Development Issues

In prioritising the list of development issues generated from the situational analysis stage, MDAs, RCCs and MMDAs should ensure that germane gender specific and sensitive issues do not get lost in the process. Equally important is to anticipate and mitigate power dynamics in the prioritisation process. This can be done by ensuring that the perspectives of the people most impacted by the issues addressed are effectively heard and not outweighed by those in control of resources and power. It is therefore pertinent that significant impact on gender equity is included as one of the factors for the prioritisation exercise.

The planning guidelines proposes the inclusion of “opportunities for addressing key cross-cutting development themes such as marginalised and vulnerable groups and gender equality and equity with respect to practical and strategic needs and interests...” as a factor for prioritisation.



Specific gender factors that can be included in the prioritisation of identified development issues include:

1. Impacts on women, girls, men, boys and marginalised groups.
2. Potential for addressing the different needs of women, girls, men and boys.



TOOL

Gender-Equality Assessment Format

The Gender-Equality Assessment Format is a tool used to analyse and determine the potential impact of development issues on gender equity, thereby informing the prioritisation of issues.

Table 5 presents a sample completed Gender-Equality Assessment Format.

Table 5: Gender-Equality Assessment

Development Issue	Impacts on Women and Girls, Men and Boys					Recommendations and Prioritisation
	W&G		M&B		Neutral	
	Positive (+)	Negative (-)	Positive (+)	Negative (-)		
Low access to ICT training and tools in targeted rural communities		✓		✓		Design initiatives to provide ICT education and tools for all in underserved areas.
Limited female participation in local governance		✓	✓			Implement mentorship and leadership programmes for women and review electoral systems to enhance inclusion.

NOTE: W&G – Women & Girls; M&B – Men & Boys; Tick (✓) as appropriate in relation to the development issue being assessed



3.4. Chapter Four of the MTDP: Development Goals, Objectives And Strategies

3.4.1. Formulation of Goals, Objectives and Strategies

The 2026-2029 planning guidelines require MDAs, RCCs and MMDAs to formulate goals that address identified prioritised development issues, while also taking into account cross-cutting and emerging development themes.

The goals, objectives and strategies developed at this stage of the planning process should be gender-sensitive and transformative, addressing gender inequities and promoting the empowerment of women, men, girls and boys and other marginalised groups. If this is not the case, the prioritisation process needs to be revisited.

The goal of the MTDP should address the root causes of gender inequalities, guided by the gender analysis.

Objectives need to be specific, measurable, attainable, relevant and time-bound (SMART). Gender sensitive objectives need to respond to the barriers that can most effectively and sustainably contribute to gender equity and women's empowerment. Cross-sectoral perspectives that enable disproportionate positive impacts with the available resources should be considered.

When putting together the goals, objectives, and strategies, it is highly recommended to use a **logic model**. Building a gender-responsive logic model entails the incorporation of a gender lens into each component rather than leaving it as a consideration at the end of the design.

Table 6 presents a sample matrix of gender-responsive development goals, objectives, and strategies, derived from prioritised issues identified across various dimensions/thematic areas.



TOOL

Logic Model

A logic model is a visual representation that outlines the process through which a programme or project is expected to achieve its goals. It illustrates the relationships between various components, including resources, activities, outputs, outcomes, and impacts, helping to ensure that all elements are aligned and working towards a common objective. A logic model helps to shed light on unclear or unintentional assumptions, reflect on and prepare for risks, and anticipate potential resistance.

Table 6: Sample Matrix on Development Goals, Objectives and Strategies

Prioritised Issues	Goals	Objectives	Aligned National Objectives	Strategies	Development Programmes
Dimension/Thematic Area: Social Development - Education					
High absenteeism among girls in basic schools	Improve gender-equitable access and retention in basic education	Reduce absenteeism among girls in basic schools by 50% by 2029	Objective 6.1: Ensure inclusive and equitable access to quality education at all levels	Enforce child labour regulations in farming, fishing, and trading areas where girls are often engaged in work during school hours. Provide menstrual hygiene materials and gender-sensitive sanitation facilities in schools.	Girl Education Programme
Dimension/Thematic Area: Social Development - Health					
High maternal mortality	Improve maternal health outcomes	Increase skilled birth attendance by 30% by 2029	Objective 3.2: Promote sexual and reproductive health and rights (SRHR) and reduce maternal and neonatal mortality	Strengthen maternal health outreach	Maternal and Child Health Improvement Programme
Dimension/Thematic Area: Economic Development					
Higher unemployment rates among women	Promote inclusive economic growth and job creation	Reduce female unemployment by 20% by 2029	Objective 8.1: Promote inclusive and sustainable economic growth and decent jobs for all	Provide vocational and entrepreneurship training for women	Women's Economic Empowerment Programme

Prioritised Issues	Goals	Objectives	Aligned National Objectives	Strategies	Development Programmes
Dimension/Thematic Area: Environment and Human Settlement Development					
Time poverty among women due to poor access to water	Reduce time poverty among women and girls	Reduce average water collection time for women by 50% by 2029	Objective 6.3: Improve access to adequate, safe and affordable water, sanitation and hygiene services	Expand safe and accessible water infrastructure in underserved communities	Time-Saving Infrastructure Programme
Inequitable access to emergency relief for female-headed households	Ensure equitable access to emergency relief and recovery services	Achieve 50:50 equitable distribution of relief to male- and female-headed households by 2029	Objective 13.1: Strengthen resilience and adaptive capacity to climate-related hazards and disasters	Develop gender-sensitive targeting guidelines and monitoring tools for relief distribution	Gender-Responsive Disaster Risk Reduction Programme
Dimension/Thematic Area: Governance and Institutional Development					
Weak integration of gender considerations in M&E systems	Mainstream gender in planning, implementation, and monitoring across sectors	Ensure all departments include at least 3 gender-sensitive indicators in their M&E frameworks by 2029	Objective 17.1: Strengthen national capacity for data production, monitoring and evaluation	Build capacity of departments on gender-responsive M&E and planning	Gender-Responsive Planning Programme
Limited participation of women in decision making	Achieve inclusive and sustainable development by promoting gender equality and empowering women and girls to actively participate in social, economic, and environmental decision-making processes	Strengthen local government frameworks to ensure at least 40% representation of women in planning committees by 2029	Objective 12.1: Promote effective, inclusive, and accountable institutions at all levels	Provide a quota for women to participate in planning committees.	Inclusive Governance Programme

Integration of Spatial Plans

To ensure equitable and inclusive development, the integration of spatial plans into Medium-Term Development Plans (MTDPs) must reflect the differentiated needs and realities of girls, women, boys, men, and other social groups. In accordance with the Land Use and Spatial Planning Act, 2016 (Act 925), MDAs, RCCs, and MMDAs are required to spatially represent development proposals, particularly infrastructure-related interventions.

In preparing the spatial plans, consideration should be given to the gender effect. Some of the considerations include:

- Identify and map infrastructure gaps that disproportionately affect women and vulnerable groups (e.g., long distances to water sources, health facilities, or schools);
- Ensure equitable distribution of and accessible social services and infrastructure to underserved and marginalised communities and population groups;
- Promote safety and accessibility in the design and location of facilities (e.g., well-lit roads, gender-sensitive public toilets); and
- Consider land use constraints and risks (e.g., flooding, displacement) that disproportionately impact women, female-headed households and other vulnerable groups.

By overlaying gender analysis with spatial analysis, development plans can better target investments, enhance inclusion, and address structural inequalities in the physical development of communities.



3.5. Chapter Five of the MTDP: Composite Development Programmes

3.5.1. Formulation of Programmes and Projects

Formulation of new and or rollover programmes into the Programme of Action (PoA) should include specific gender equity and women and girls' empowerment programmes.

The following are sample gender-responsive programmes across development dimensions:

- i. Inclusive Governance Programme
- ii. Girl Education Programme
- iii. Maternal and Child Health Improvement Programme
- iv. Women's Economic Empowerment Programme
- v. Time-Saving Infrastructure Programme
- vi. Gender-Responsive Disaster Risk Reduction Programme
- vii. Gender-Responsive Planning Programme

All the programmes should be captured in Table 9 of the 2026-2029 planning guidelines (As illustrated in Table 7 in this Toolkit).

Table 7: Template for Programme of Action (PoA)

Development Programme	Time Frame				Cost				Programme Status		Implementation Institution/ Department	
	2026	2027	2028	2029	GoG	DACF	IGF	Others (Specify)	New	On-going	Lead	Collaborating
Women's Economic Empowerment Programme					1,9000,000.00		200,000.00				MoGC-SP/DSWCD	DoG, DOV-VSU, GEA, BDR, Gender Desk Officers

3.5.2. Costing of Plan - Gender-Responsive Budgeting

Introduction

Budget is an important tool that can influence the socio-economic conditions of people. It also reflects the priorities of the institution or the authority, be it an MDA, RCC or MMDA. On the surface, budgets may appear gender-neutral, but empirical

evidence shows that expenditure patterns and the way revenues are mobilised have different impacts on women and girls as compared to men and boys, often to the detriment of the former. This arises from the socially determined roles of women and men, the gendered division of labour, their different responsibilities and



constraints, and the unequal economic, social, and political power relations that result.

Overview of Gender-Responsive Budgeting

Gender Responsive Budgeting (GRB) is an approach designed to mainstream gender into all stages of the budget cycle. It analyses the impacts of revenue and expenditure policies on women, men, girls, boys, and marginalised groups, and seeks to improve overall budget outcomes as well as gender equality and women's empowerment. GRB is therefore a tool for integrating social dimensions of development into planning and budgeting processes, and a way of ensuring that public resources contribute to gender equality through planning, approval, execution, and evaluation (Schneider, 2006; UN Women, 2016).

GRB is also presents an opportunity to optimise budgets to close gender equality and social inclusion gaps through a cross-sectoral perspective, maximising resources and achieving sustainable impact.

Purpose of GRB

The purpose of a gender-responsive budget is to make provisions for investments that reduce gaps and inequities, creating an enabling environment for equality for all. Strategic areas of investment include health, education, income generation, skills training, and capacity development to empower women and girls. GRB should also recognise the central role of women and girls in the care economy, supporting both paid and unpaid care work. Because gender norms are systemic barriers, GRB investments should strategically target the social and physical infrastructure needed to challenge and shift roles, and sustainably enable equity and equality.

Legal and Policy Mandate for GRB

Section 19 of the Affirmative Action (Gender Equity) Act, 2024, Act 1121, outlines the requirement for MDAs, RCCs, and MMDAs to include budget lines addressing gender-specific and gender-sensitive issues in their plans. The Ministry of Finance is required to provide resources for gender equity policies, and Parliament must ensure adequate funding and accountability.



3.5.2.1. Institutionalising GRB

To anchor GRB within governance systems, institutionalisation is essential.



Toolbox: Institutionalising GRB

Step by Step Approach

1. **Collection of gender-sensitive data** by institutions and organisations at all levels of governance to inform planning and budgeting.
2. **Sensitisation of key stakeholders** on the need for GRB, including political and administrative heads as well as technical staff such as planning and budget officers. Strategic messaging should highlight the specific benefits of GRB for each group of stakeholders.
3. **Balancing the need to understand and navigate entrenched gender norms while also contributing to their shift.** This balance is essential for fostering adoption, ownership, and sustainable change.
4. **Training and capacity building** of different stakeholders to develop the skills and competencies required to implement GRB effectively.
5. **Advocacy campaigns** to influence decision-making processes at the national, regional, and district levels in favour of GRB.
6. **Institutionalising GRB:** This includes revising instructions to MDAs and MMDAs so that Budgeting for Gender Equality (GE) and Women's Empowerment (WE) is treated as a top priority. It also requires influencing the allocation formula of the District Assembly Common Fund (DACF) to include GE and WE, and lobbying MMDAs to dedicate a portion of Internally Generated Funds (IGF) for this purpose. MMDAs should integrate GE and WE interventions in their Annual Action Plans (AAPs) for budgeting and implementation, and avoid relying solely on reports of gender activities by NGOs and Gender Desk Officers during District Performance Assessment Tool (DPAT) reviews.
7. **Analysis of the gendered impact of existing revenues and expenditures,** for example through post-budget gender-aware impact analysis or gender-sensitive public expenditure tracking surveys, and linking the findings to policies.
8. **Identifying cross-sectoral strategies** that leverage impact and optimise resources for gender equality.
9. **Increasing women's participation in budget decision-making** at national, regional, and district levels, to enhance the likelihood that women's needs and priorities are reflected in budgets.

3.5.2.2. GRB within Ghana's Budgeting System

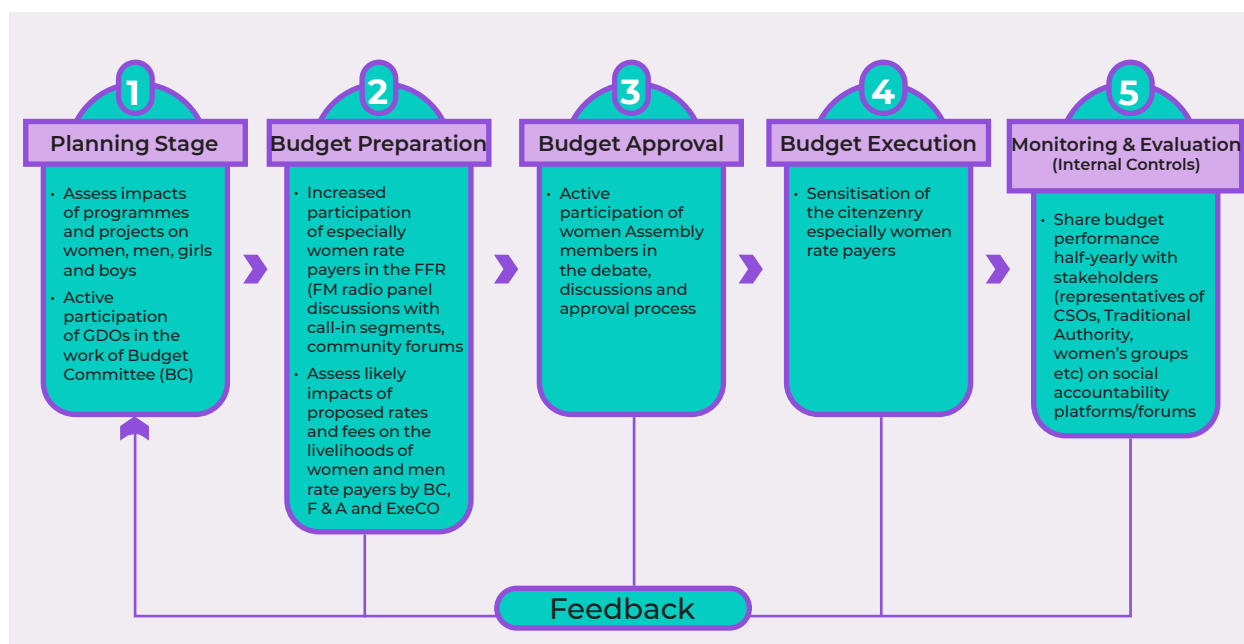
The GRB process must align with Ghana's Public Financial Management (PFM) and planning frameworks, including MTNDPF 2026–2029, SDGs, and international obligations. Covered Entities are encouraged through the 2026–2029 Budget Guidelines to include provisions for gender mainstream activities within their programme budgets (Paragraph 72).



The Ministry of Finance has developed and integrated specific Chart of Accounts (CoA) codes to enable MDAs and MMDAs to tag and track allocations for priority policy objectives, including gender equality, climate action, environmental sustainability, and other cross-cutting development goals. These codes are outlined in the annual Budget Guidelines and relevant PFM circulars, providing a clear reference for Budget Analysts/Officers to ensure consistency in allocation, tracking, and reporting.

Figure 4 illustrates how gender considerations can be integrated across five key stages of the budget cycle, namely planning, budget preparation, budget approval, budget execution, and monitoring and evaluation (internal controls). Mainstreaming gender into each step of the budget cycle will make it possible for the resultant budget to be responsive to addressing gaps and gender inequality and ensure a gender-responsive approach to budgeting.

Figure 4: Mainstreaming Gender into Each Step of the Budget Cycle



Applying GRB in the Budget Cycle

While institutionalisation anchors GRB within governance systems, MDAs, RCCs, and MMDAs must also adopt specific technical steps within the budget cycle itself.



Toolbox: Gender-Responsive Budgeting

Step by Step Approach

1. Conduct a Gender Analysis as prescribed above.
2. Set clear goals for improving gender equality within each sector (e.g., improve women's access to agricultural inputs, increase girls' retention in school, etc.).
3. Align goals with the key issues, policy objectives and strategies in MTNDPF 2026-2029, which are linked to some SDG targets, and the African Union (AU) Agenda 2063 and other international policy documents.
4. Identify Budget Programmes and the Projects and gender gaps by reviewing existing programmes and identifying who benefits – men, women, girls, boys. Additionally, identify the inequities in service delivery or resource allocation.
5. Create Gender Responsive Budget Measures. Deliberately, adjust budgets to address identified gender gaps (e.g., more funds for maternal health or girls' education). This is realised by including specific budget lines or earmarked funds for gender priorities.
6. Identify opportunities for cross-sectoral impact (e.g., how a prioritised issue in the health sector connects -according to the gender analysis- to the education and agricultural sectors and how can a cross-sectoral goal address it integrally through cross-sectoral strategies to achieve larger impact).
7. Use a budget performance indicator to track gender impact.
8. Integrate GRB into Budget planning and approval.
9. Gender Budget Statements should be presented during budget hearing sessions with the stakeholders at both national and sub-national levels.
10. Build capacity of budget and planning officers on GRB.
11. Monitor, evaluate, and report on gender budget performance through tracking expenditure and outcomes and impact to measure progress toward gender goals. The monitoring and evaluation mechanism should use sex-disaggregated indicators. A gender-sensitive Public Expenditure Tracking Survey (PETS) is recommended. PETS is discussed in Chapter Seven.
12. Identify opportunities for diverse groups of women, CSO's and key stakeholders to engage in feedback loops to assess progress.
13. Report findings to as many stakeholders as possible through citizen-friendly formats.

Note: Appendix 7 presents gender-responsive budgeting tools that can be applied at each stage of the budget cycle to promote equitable resource distribution, while Appendix 8 provides a performance indicator checklist for tracking gender impacts across the planning, budgeting, implementation, and evaluation stages.

3.5.3. Programme Financing

As part of the 2026–2029 planning process, MDAs, RCCs and MMDAs are required to develop an indicative financial strategy for all development programmes. To mainstream gender at this stage:



Toolbox

1. Integrate Gender into Costing and Resource Planning

- ⊖ When completing Table 10 (in the Planning Guidelines) on Programme Financing, indicate allocations for gender-specific (e.g., women's entrepreneurship) and gender-sensitive programmes (e.g., access to extension services for women).
- ⊖ Identify funding gaps and possible sources for gender equality initiatives, including donor support.

2. Use Gender-Responsive Costing Tools

- ⊖ Apply standard costing tools (e.g., PPA price database, Unit Cost Estimator), adjusting for gender-specific needs (e.g., separate washrooms, maternity services).
- ⊖ Use realistic cost assumptions for services targeting women and men differently.

3. Include Gender Budget Lines

- ⊖ Ensure dedicated budget lines for gender-related interventions.
- ⊖ Where possible, adopt a generic gender programme code when issued by the Ministry of Finance.
- ⊖ Tag relevant budget lines to SDG 5 (Gender Equality) using GIFMIS or applicable systems.

4. Monitor and Report Gender Budget Performance

- ⊖ Track budget execution for gender-related programmes.
- ⊖ Report on gender-disaggregated results and community feedback.
- ⊖ Present Gender Budget Statements during budget hearings.



3.6. Chapter Six of the MTDP: Annual Action Plans

In line with the requirements of the 2026–2029 Planning Guidelines, all MDAs, RCCs and MMDAs are required to develop Annual Action Plans (AAPs) to implement the programmes and projects outlined in their MTDPs. These plans must integrate gender-responsive strategies to ensure that gender gaps and inequities are addressed. Activities should reflect the objectives of the programmes, particularly those that empower women, girls, and other vulnerable groups.

To support gender mainstreaming, MDAs, RCCs, and MMDAs are encouraged to apply a gender lens in the selection, costing, implementation, and monitoring of projects. Table 8 presents a sample filled Annual Action Plan using gender-responsive approaches.

Table 8: Template for Annual Action Plans

Objective: Enhance women's access to economic opportunities													
Programme: Women's Economic Empowerment Programme													
Projects	Location	Time Frame				Cost				Project Status		Implementing Institution/ Department	
		Q1	Q2	Q3	Q4	GoG	DACF	IGF	Other	New	Ongoing	Lead	Collaborating
Facilitate access to capital for women-led SMEs	District Capital	x				50	100			x		Business Dev. Unit	Dept. of Gender
Vocational skills training for women and girls	District Capital	x	x			30	60				x	Business Dev. Unit	Dept. of Gender, Local NGOs
Objective: Improve gender-equitable access and retention in basic education													
Programme: Girl Education Programme													
Provide menstrual hygiene materials and sanitation facilities in schools	Selected Basic Schools	x	x			15	10			x		District Education Directorate	Dept. of Gender, NGOs
Enforce child labour regulations to reduce absenteeism among girls	Farming, fishing, and trading communities	x		x		10	10				x	Labour Dept.	District Education Directorate, Dept. of Social Welfare

A summary of the key steps for conducting gender analysis at the project design stage is provided in Appendix 9 and will serve as a useful guide during the implementation of AAPs.

3.7. Chapter Seven of the MTDP: Monitoring And Evaluation Arrangements

3.7.1. Planning for Monitoring

It is imperative to plan for monitoring of the implementation of gender programmes and projects mainstreamed into the PoA and AAPs. To track implementation of gender programmes and projects, MDAs, RCCs and MMDAs should include gender indicators into their monitoring matrix as provided in the 2026-2029 planning guidelines. Table 9 provides a sample monitoring matrix to guide MDAs, RCCs, and MMDAs. Refer to Appendix 4 for a list of gender specific and gender-sensitive indicators.

Criteria to consider in the selection of gender indicators include the following:

- i) **Relevance and context:** Indicators should be relevant to the specific context and should be done in a participatory manner. Consideration should be given to the gender norms and development challenges and should be done in a participatory fashion.
- ii) **Measurability and Data:** Indicators should be disaggregated by sex to allow for the analysis of differences between males and females. It should be clearly defined and unambiguous.
- iii) **Impact and usefulness:** Indicators should be able to track progress towards gender equality goals over time. Also, it should provide actionable insights that can inform policy and program development.



Table 9: Sample Monitoring Matrix

Goal: Achieve inclusive and sustainable development by promoting gender equality and empowering women and girls to actively participate in social, economic, and environmental decision-making processes											
Objective: Strengthen local government frameworks to ensure at least 40% representation of women in planning committees by 2029											
Programme: Inclusive Governance Programme											
Indicators	Indicator Definition	Indicator Type	Base-line	Targets					Disaggregation	Monitoring Frequency	Responsibility
			2025	2026	2027	2028	2029				
Promote economic empowerment of women											
Proportion of women in decision making	The share of women in all local government decision making structures	Outcome	5%	10%	20%	30%	40%	Male	Annual	DPCU/MDCE/DSWCD	
	Disability status										
	Age range										
	Type										
a. Executive Committee								Female			
b. General Assembly								Disability status			
c. Planning Committees								Age range			
d. Sub-structures								Type			
Number of women trained in leadership skills	The count of women provided with leadership capacity building training	Output	10	25	30	45	45	Age	Quarterly	BAC/BRS/DSWCD	
								Disability status			
								Location			
								Type			

3.7.2. Planning for Evaluation

Evaluation is essential for measuring success, capturing lessons, and ensuring accountability. A gender-responsive approach strengthens this process by making visible how women, men, girls, and boys experience policies, programmes and projects differently.

When conducting evaluations, MDAs, RCCs, and MMDAs should integrate gender perspectives. This ensures that evaluations assess not only effectiveness but also equity, thereby enabling programmes and projects to contribute meaningfully to gender equality and social inclusion.



Toolbox: Gender-Responsive Evaluation Planning

Key Questions

- ⊖ Who benefits? Who is left out?
- ⊖ What gender-related barriers affect participation and outcomes?
- ⊖ Did the programme or project reduce or reinforce inequalities?

What to Include

- ⊖ Sex-disaggregated indicators (add age, disability, location where relevant)
- ⊖ Mixed methods (numbers + lived experiences)
- ⊖ Participation of women's groups and marginalised voices
- ⊖ Ethical safeguards (consent, privacy, safe spaces)

3.7.2.1. Gender-Sensitive Public Expenditure Tracking Survey

Public Expenditure Tracking Surveys (PETS) seek to examine whether funds earmarked in a budget for specific purposes reach the intended institutions, units and target beneficiaries. Most PETS focus on education, health and agricultural services. It helps in assessing the efficiency of public spending and the quantity and quality of public services by bringing together data on inputs, outputs, user charges and other characteristics. PETS track the flow of resources from the origin through legally defined institutional framework (levels of governance and administration, that is, the national, regional and district levels) to the destination (that is, department or unit and community levels).

A gender-sensitive PETS will go further to assess who (women and men, girls and boys) within the department or unit or community benefits from resources. It can also examine whether resources targeted for one sex actually reach the intended beneficiaries; for example, sanitary pads for basic school girls, or Science, Technology, Engineering, and Mathematics (STEM) learning kits for male and female students in technical and vocational training schools.





Toolbox - Process for undertaking gender-sensitive PETS

1. **Define objective(s) and Scope of the PETS:** This is to clarify the focus and scope of the survey. It should be simple and specific to an activity or intervention in a sector. No matter which area of development is assessed – health, education, agriculture, etc. – the goal is to track how public funds are allocated and spent in a way that promotes gender equity. Although the Planning Guidelines places emphasis on outcomes and impact indicators, with PETS, output indicators are crucial, and thus must not be ignored.
2. **Map resource flow** Trace the movement of financial resources from their source to the final recipient, identifying all stakeholders involved along the way and the linkages among them.
3. **Collect and analyse sex-disaggregated data:** Collect budget allocations and actual expenditures from national and MDA/RCC/MMDA composite budgets, disaggregated by sex where possible. Supplement with interviews and consultations with officials (e.g., Chief Directors, Planning and Budget Officers, Gender Desk and Finance Officers, Heads of Departments) as well as contractors /service providers and target beneficiaries.
4. **Analyse the data:** Examine the data to establish the difference between the amount disbursed and the actual amount received and the reasons for the deviations, if any. Further, compare the planned versus actual spending, and who benefited to identify gaps, leakages, or inequities in delivery and access. The analysis should establish how requirements to access resources and programme expenditures affect men and women differently. or disproportionately (e.g., creating additional burden for a particular group that makes the program unattractive or inaccessible).
5. **Identify the issues:** What does the analysis of the data and information in the previous step mean? How do they impact on women, men, girls and boys? What are the emerging issues that require the attention of key stakeholders?
6. **Enhance accountability:** Explore how to involve diverse women and stakeholders in the accountability and recommendation-setting process.
7. **Disseminate results and undertake advocacy:** the results of the survey should be disseminated focusing on key issues and changes required for advocacy campaigns in order to get key stakeholders to take appropriate action towards gender equality and women and girls' empowerment. At the sub-national level, the findings should be shared with stakeholders such as MMDA staff, Assembly Members, Civil Society Organisations (CSOs), and traditional leaders.

3.7.3. Gender-sensitive M&E Reporting

MDAs, RCCs and MMDAs should collect and analyse data on the implementation of their gender interventions. Table 10 provides a format for collecting and analysing the data. The summary results should feed into the quarterly and annual progress report prepared and submitted by MDAs, RCCs and MMDAs to NDPC. It is expected that Policy, Planning and M&E Directorates, Regional Gender Departments, Gender Desk Officers,



and Directors of the Departments of Social Welfare and Community Development, Education, Health, Agriculture, etc. will facilitate the collection and analysis of the data.

Table 10: Gender-sensitive M&E Reporting Format

Planned objective to address gender inequality and empower women and girls	Gender sensitive indicators	Budget allocation	Actual disbursement	Achievements	Deviations or shortcomings	Reasons for success or failure	Lessons learnt	Impacts on women, men, girls and boys	Recommendations
Reduce absenteeism among girls in basic schools by 50% by 2029	Percentage change in girls retained from JHS1 to JHS3	150,000	120,000	Retention increased by 10% in 2026	Delay in disbursement reduced programme coverage	Late release of funds affected timely implementation	Early planning and timely fund release are critical	Girls benefited from improved mentorship and logistics. Boys had fewer interventions.	Expand mentorship to cover boys and ensure gender balance in interventions
Increase skilled birth attendance by 30% by 2029	Percentage skilled deliveries	200,000	200,000	15% increase in skilled birth attendance	High operational cost of service delivery for hard to reach areas limited access. Some sociocultural factors still influence women's preference for home births despite available service	Strong collaboration with local health centres led to full implementation	Partnerships with community leaders are effective in mobilising women	Women received better care. No significant change in men's health service access	Continue mobile health outreach; include men's reproductive health education

3.8. Chapter Eight of the MTDP: Development of Communication Strategy

3.8.1. Planning for Communication Strategy

A targeted approach is recommended in planning and executing a communication strategy for dissemination of information on the plan to all stakeholders in the sector or district.

3.8.2. Targeted Communication Strategy

This is an approach to reach as many women, men, girls and boys in a sector or district with specific information on results and stories of impacts arising out of planned programmes and interventions in addressing gender equality, inequality and gaps identified during the planning stage. It includes the use of audio-visuals and other accessible formats for beneficiaries, sharing the results of the programmes and interventions and the implications for themselves (as individuals), their families and the community and society as a whole to a carefully selected audience with adequate representation by women, women groups/organisations, men, community leaders, civil service or public officials, etc.

The team undertaking the campaign should be carefully selected to include a cross-section of the society. The team should be trained on how to communicate clearly and eloquently on the results of M&E preferably in the local indigenous language using audio-visual aids to complement the oral presentations. This implies that the audio-visuals and other accessible formats should be documented during the monitoring stage of the planning process and processed or analysed as part of the evaluation of results and impacts.

Adequate preparation is required to inform the target audience in advance and agree on days (and dates) acceptable to the community or the target audience. The presentations should be brief, simple and clear, following all community entry

protocols, and time-bound (not more than 2 hours based on experience in community development work). In-between the presentations, feedback must be sought from the audience on their views (on the presentations), questions for clarifications and their expectations in the next planning and budgeting cycle. The timetable for the next steps/ follow-up activities has to be shared with the audience and also invite them to participate actively in order to deepen gender equality and women empowerment in the sector/district.

The communication strategy should avoid reinforcing stereotypes or creating harm for the communities and institutions involved. Communication activities need to reflect the authentic context and progress made, clearly explain the concrete benefits and the larger contribution to social wellbeing. They need to prevent the instrumentalisation of participants and reflect the shared leadership in every progress achieved. Strategies need to follow a careful assessment of potential harm and anticipate for backlash.

The intent behind the targeted communication strategy discussed above is to generate interest among the citizenry in the mainstreaming of gender-responsiveness in the planning, budgeting, monitoring and evaluation processes of the sector, region or district and to deepen decentralised development. The latter will help counter citizen apathy, which risks eroding gains and undermining efforts in the democratic dispensation.

NOTE:

A checklist to assess the extent of gender mainstreaming into the development planning process is presented in Appendix 10 of this Toolkit. The responses to the requirements will help actors identify gaps in the process for corrective actions to be made.



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APPENDICES

Appendix 1: List of Technical Working Group Members and other Contributors

Ministry of Gender, Children and Social Protection

Vera Karikari Bediako
Thywill Eyra Kpe
Jocelyn Adii
Bushira Alhassan
Isaac Mensah
Richlove Animah Berchie
Miriam Bafowaa Opoku
Prince Acheampong
Benedicta Essuman
Ethel Koomson

Ministry of Labour, Jobs and Employment

Ida Ayelsige Awuviri
Agnes Simpey

Ministry of Finance

Alex Amankwah-Poku
Jonathan Dzikunu
Frederick Yiryel

Ministry of Health

Lucas Nyamekye Annan
Rita Preko

Ministry of Education

Eunice Graham

Ministry of Local Government, Chieftaincy and Religious Affairs

Margaret A. Okine

Land Use and Spatial Planning Authority

Sheila A. N. Humphrey-Ackumey

ABANTU for Development

Stella Adu-Amankwah
Thelma Orleans-Thompson

UN Women

Afua Ansre
Yvonne Devor

GIZ / GIZ PAIRED

Laetitia Erny
Rosemary Owusu-Dwamena
Nancy Yeri
Kweku Asante Adjei
Ezekiel C. Quansah
Shirley Tiah



SIGRA / Cowater International

Lauren Intven

Elham Mumuni

Rachel Gyabaah

Anita Compah-Keyeke

Elvis Otoo

Raidat Seidu

Independent Expert

Mary Mpereh

National Development Planning Commission

Sandra Kesse-Amankwa

Alice Amekudzi

Lila-Karen Amponsah

Charles Konglo

Daniel Amofa

Nii-Odoi Odotei

Lily Owusu

Vera Baffoe

Eugenia Awuah-Adjapong

Mercy Azoomah Issah

Michelle F. Agbenorto

Barbara L. Lartey

Kofi Bugyei Ntim

Maame Adjoa Bentsil Quaye

Esther Torga Drovou

Anthony Frank Nii Oku Nelson

Cecilia Agbenu-Kumordzi

Jessica Delali Kwami

Abena Boatemaa



Appendix 2: Indicator Topics for Sex-disaggregated Data Collection

Sector	Indicator topics for sex-disaggregated data collection - Indicator topics for sex-disaggregated data collection
Education	» Enrolment at all levels » Gender enrolment in TVET » Gender Enrolment (Non-Formal Education) » Completion Rate » Drop-out rate » Level of access to education at all levels ○ Distance ○ Disability access ○ Availability of learning materials ○ Infrastructure » Literacy rates » Gender parity index » Teacher-pupil ratio » Transition Rate » Graduation Rate** » Full-Time University Teachers » Head of Schools » Population of WACE candidates who qualify to university » Etc.



Sector	Indicator topics for sex-disaggregated data collection - Indicator topics for sex-disaggregated data collection
Health	» Incidence of diseases (disease burden on women and men) » Level of access to health care facilities ○ Proximity to facility ○ NHIS coverage ○ Availability to essential medicine ○ Disability-friendly infrastructure ○ Cost of basic serves » Number of critical health professionals for the needs of women and men.(e.g., doctors, midwives) » Infant mortality » Maternal mortality » Etc.
Water and Sanitation	» Availability and level of access to water facilities throughout the year (taking seasonality of supply and impacts on women, men, girls, PWDs and boys) » Distance to water sources » Time spent in accessing water facilities » Level of water quality » User satisfaction levels » Level of maintenance » Decision-making process in water facility management
Agriculture	» Number and percentage of women and men in agricultural activities » Level of work burden on women and men in urban and rural areas » Level of access to land, technology, credit, agro-input, etc. » Output levels of women and men » Ratio of extension service workers to women and men farmers. » Etc.



Sector	Indicator topics for sex-disaggregated data collection - Indicator topics for sex-disaggregated data collection
Participation in decision-making processes	» Number and percentage of women and men in General Assemblies of DAs, Zonal/Urban/Area Councils, Unit Committees, etc. » Number and percentage of women in leadership positions » Level of attendance at General Assembly meetings and other consultative meetings such budget hearing sessions, fee-fixing resolution sessions, town hall meetings, etc. » Level of involvement in decision-making and implementation processes » Etc.
Access and control over productive resources	» Number and percentage of women and men who have equal access to land, credit, etc. » Number and percentage of women and men benefiting from training and skills development for accessing decent jobs, job creation » Number and percentage of women who own businesses etc.
Employment	» Job type » Wage gaps » Employment-to-population ratio by sex » Labour force participation rate by sex » Unemployment rate by sex and age » Percentage of women and men in formal vs. informal employment » Youth employment rate by sex
Violence and safety	» Incidence of gender-based violence » Number and type of Gender-Based Violence (GBV) cases reported by sex and age (e.g., physical, sexual, psychological) » Incidence of domestic violence cases reported by sex of victim » Prevalence of child marriage and forced marriage by sex » Prevalence of Female Genital Mutilation (FGM) by district and age group



Sector	Indicator topics for sex-disaggregated data collection - Indicator topics for sex-disaggregated data collection
Disaster Risk Reduction	» Proportion of women in leadership roles within Disaster Risk Reduction (DRR) committees and planning bodies » Representation of women in DRR planning committees or emergency governance structures » Number of DRR policies and plans that incorporate gender-specific provisions » Percentage of women accessing DRR training, resources, and early warning systems » Sex-disaggregated data on the impacts of disasters to identify differential vulnerabilities and inform targeted interventions » Community awareness initiatives that include both men and women » Level of women's participation in community-based DRR programs and initiatives.

NB: The indicators listed above are not exhaustive. Measure of access can be expanded based on context and data availability. Any additions should consider availability, participation, equity, utilisation and reach.



Appendix 3: Examples of Sex-Disaggregated and Gender-Disaggregated Data

Basic School Enrolment in a District is 10,000 pupils		
Girls	Boys	Implications
<i>Statistics Disaggregated by Sex</i>		
5,500 (55%)	4,500 (45%)	Gender-sensitive education programs might need to be tailored more toward girls' needs, interests, and challenges. More and diversified resources – teachers, classroom space, materials hygiene products – may need to be allocated to accommodate the higher number of girls. Gender norms and roles as well as poverty might be impacting the possibility of boys to attend school, which might require to consider other interventions (e.g., cash transfers to families) to enrol boys at school.
75%	74%	Attendance ratio (percentage of the official primary school-age population that attends primary school) for ages between 6–11 years is almost at par hence achieving gender parity. The near-equal attendance rates indicate progress toward gender parity, which is often a key goal in education and development programs. Girls slightly outperforming boys (by 1%) may reflect successful efforts to improve girls' access and retention in school, and/ or specific challenges facing boys.
<i>Gender-Disaggregated data</i>		
Average school attendance rate is 40%	Average school attendance rate is 75%	Boys attend classes almost twice as much as girls. Most girls cut classes to help their mothers at home than boys. Girls also do not attend classes during their menstrual period thus affecting their studies. This highlights the importance of understanding gender and social norms to identify culturally-driven barriers and sex-specific challenges.
Girls are more prone to drop out of school due to early marriages	Boys drop out of school seasonally to support families during farming seasons	Entrenched gender norms and roles influence the way girls and boys experience their challenges in attending school. There is the need to promote the relevance of education and create incentives for the families, institute measures to address early marriage of girls and to adjust school calendars to help families cultivate the land without affecting the education of the boy-child and/or creating cash transfers or other incentives for families to comply in the enrolment and attendance of girls and boys, equally.

Appendix 4: Sample Gender-Specific and Gender-Sensitive Indicators



Education

Indicator	Type	Description
Net enrolment rate	Gender-sensitive	Measures access to education by gender (primary, secondary, tertiary, sex, disability status, etc.).
Dropout rates	Gender-sensitive	Identifies gender-specific causes and impacts of school dropouts.
% of female teachers at primary / secondary level	Gender-specific	Reflects gender balance in the teaching workforce.
% of teachers and parents that believe that girls' and boys' education is equally important	Gender-sensitive	Identifies gaps in gender norms that hinder progress toward gender equality
% of girls and young women who experience GBV at school, including harassment, sextortion, and others	Gender-specific	Identifies gaps in gender norms that hinder progress toward gender equality



Health

Indicator	Type	Description
Maternal mortality ratio	Gender-specific	Directly measures outcomes related to women's health.
Contraceptive prevalence rate	Gender-sensitive	Shows access to reproductive health services (by sex and age).
Adolescent birth rate (15–19 years)	Gender-specific	Highlights issues around early pregnancy and access to reproductive rights.
% of patients that experience GBV, such as harassment and sextortion, or other forms of gender-based discrimination in the health sector	Gender-sensitive	Reflects the systemic barriers that girls and women face when engaging with public services



Water, Sanitation and Hygiene

Indicator	Type	Description
% of households with access to safe drinking water	Gender-sensitive	Captures disparities in water access between male- and female-headed households.
Time spent to access water daily	Gender-sensitive	Measures the time burden on men, women and girls, which affects education, income, and health.
% of schools and public places with gender-segregated, functional, and safe sanitation facilities	Gender-sensitive	Evaluates inclusiveness and safety in WASH services. (Ensures that school environments support girls' privacy, hygiene, and attendance.)
% of women involved in decision-making in community water and sanitation committees	Gender-specific	Tracks women's participation and leadership in water governance.
% of public sanitation facilities that are safe, accessible, and equipped for menstrual hygiene management	Gender-sensitive	Assesses gender-responsiveness of WASH infrastructure.
Incidence of gender-based violence (GBV) reported at water points or sanitation facilities	Gender-sensitive	Monitors safety risks faced by women, men, girls and boys in accessing water/sanitation.
% of budget allocated to gender-sensitive water and sanitation projects	Gender-sensitive	Reflects prioritisation of gender in WASH budgeting and planning.
% of men willing to engage in gendered roles traditionally assigned to women, such as water collection	Gender-specific	Reflects changes in behaviours and gender norms that enable gender equality





Agriculture

Indicator	Type	Description
% of women with secure access to agricultural land (ownership, lease, inheritance rights)	Gender-specific	Measures women's legal and practical access to land resources.
% of female farmers accessing agricultural extension services	Gender-specific	Assesses support received for improving productivity and innovation.
% of agricultural inputs (seeds, fertilizer, tools) received by women farmers	Gender-sensitive	Reflects equitable distribution of farming support resources.
% of creditor loans disbursed to women in agriculture	Gender-specific	Tracks financial access for women engaged in farming and agribusiness.
Yield gap between male and female farmers (e.g., tons/hectare)	Gender-sensitive	Captures productivity differences due to unequal access to inputs, knowledge, or markets.
Time spent by women vs men on unpaid agricultural labour (including post-harvest work)	Gender-sensitive	Highlights time-use inequality in agricultural households.
% of agri-related technology adoption by women (e.g., mobile-based market info)	Gender-specific	Tracks women's access to and use of innovation.
Share of female-headed households benefiting from government agricultural support programs	Gender-specific	Assesses targeting and impact of policies.
% of land titles or registration documents	Gender-sensitive	Ensures recognition of women's and men's legal rights to land.
% of traditional leaders engaged in gender equality efforts	Gender-specific	Reflects positive changes in behaviours that can lead to shifts in gender norms



Governance & Political Participation

Indicator	Type	Description
% of seats held by women in national and local parliaments	Gender-specific	Measures women's political representation.
% of women in senior decision-making positions in public service	Gender-specific	Tracks gender balance in leadership.
Existence of gender budgeting mechanisms	Gender-sensitive	Indicates government commitment to gender-responsive budgeting.
% of women in politics and leading CSO's that experience GBV linked to their work	Gender-specific	Measures the changes in the experiences of women working in the public spheres.
% of men who believe that women can make good leaders	Gender-specific	Measures changes in perceptions that can enable new gender norms.



Women's Empowerment

Indicator	Type	Description
% of women with access to and control over productive assets (e.g., land, credit, technology)	Gender-specific	Tracks economic empowerment through asset ownership.
% of women with access to formal financial services (bank accounts, loans, savings)	Gender-specific	Reflects financial inclusion and independence.
Female-to-male ratio in secondary and tertiary education completion	Gender-sensitive	Indicates access to higher levels of education.
% of women participating in technical and vocational education and training (TVET)	Gender-specific	Tracks skills development relevant to employment and entrepreneurship.
% of women who can make decisions about their own health care	Gender-specific	Assesses autonomy in personal and reproductive health.



Indicator	Type	Description
% of women reporting participation in household financial decisions	Gender-specific	Measures intra-household bargaining power.
% of hours that women and men dedicate to unpaid care work	Gender-specific	Tracks changes in root causes of economic inequality.
% of women with access to social security (pension rights)	Gender-specific	Tracks changes in root causes of economic inequality.



Social, Child Welfare and Protection

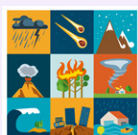
Indicator	Type	Description
Existence and access to prevention programs and services	Gender-sensitive	Measures the efforts made in preventive actions to support the elimination of GBV.
% of men who have committed GBV or have witnessed it from their male peers or have been victims	Gender-specific	Measures acceptability and silencing patterns as core aspects to GBV and gender norms.
% of GBV survivors accessing support services	Gender-sensitive	Shows service accessibility and outreach.
Police response time to GBV cases (disaggregated by gender)	Gender-sensitive	Evaluates service delivery and responsiveness.
Number of cases of child marriage	Gender-specific	Tracks prevalence of a gender-based rights violation.
Proportion of girls and boys benefiting from child protection services	Gender-sensitive	Assesses equity in access to protection interventions.
Representation of women in the social work and protection workforce	Gender-sensitive	Measures gender balance in delivery of welfare services.

Indicator	Type	Description
Experience of women, children and GBV victims with the justice system	Gender-sensitive	Tracks systemic changes toward gender equality



Disability Inclusion

Indicator	Type	Description
Proportion of public facilities and services accessible to women and men with disabilities	Gender-sensitive	Measures equitable access to infrastructure and services for PWDs of all genders (e.g., health and education).
Participation rate of women and men with disabilities in local planning and budgeting processes	Gender-sensitive	Tracks inclusive and gender-balanced involvement of PWDs in decision-making.
Employment rate among women and men with disabilities	Gender-specific	Assesses access to economic opportunities, disaggregated by gender and disability.



Disaster Risk Management

Indicator	Type	Description
Proportion of disaster response beneficiaries	Gender-sensitive	Monitors equitable disaster response across gender and age groups.
Number trained in community disaster preparedness	Gender-sensitive	Assesses inclusiveness of disaster risk reduction capacity building.
Mortality rate from disasters	Gender-sensitive	Measures gender-differentiated impact of disaster events.
% of women engaged in conflict prevention and resolution	Gender-specific	Measures changes in gender roles toward gender equality.



Food Systems Transformation, Nutrition Security, and Climate Action

Indicator	Type	Description
Prevalence of undernutrition in women and children under 5	Gender-specific	Measures nutrition outcomes that disproportionately affect women and children.
Access to climate-resilient agricultural support services (by gender)	Gender-sensitive	Tracks gender equity in access to climate-smart agricultural resources.
Percentage of women and men engaged in sustainable food processing enterprises	Gender-sensitive	Assesses gender participation in climate-friendly food systems.
% of girls, boys, women and men with access to adequate protection and hygiene equipment in the agriculture sector	Gender-sensitive	Assess the gender gaps in working conditions.
% of women and men that have experienced reduction in their income due to health issues	Gender-sensitive	Assess cross-sectoral gender gaps.
% of women and men that are part of cooperatives in the agriculture sector	Gender-sensitive	Assess the gender gaps in economic opportunities.
% of women and men that receive their payment directly from their employer	Gender-sensitive	Assess gender norms.
% of girls and boys who drop out of school in the agriculture sector	Gender-sensitive	Assess gender norms.
% of women and men that have seen changes in their income and working conditions due to climate change	Gender-sensitive	Assess impacts of climate change in the livelihoods of people in agriculture.
% of women and men who have to miss work due to care responsibilities	Gender-sensitive	Assess gender norms.



Local Economic Development

Indicator	Type	Description
Proportion of women and men owning or operating local enterprises per sector	Gender-sensitive	Measures economic inclusion in local business environments and helps identify crucial gender inequalities across sectors to target investments in those with opportunities for higher revenues.
Number of women and men accessing local economic development funds	Gender-sensitive	Tracks gender equity in access to financial support.
Unemployment rate	Gender-specific	Measures disparities in local employment outcomes.



Migration

Indicator	Type	Description
Number of reported cases of gender-based violence among migrant populations	Gender-sensitive	Monitors gender-specific vulnerabilities in migration contexts.
Identify who are the demographic groups living in the areas most by poor air quality and lack of water	Gender-sensitive	Supports targeted investments in infrastructures to most impacted communities
Access to legal support services for male and female migrants	Gender-sensitive	Assesses equitable access to migration-related support services.
Volume of remittances received by households headed by women vs. men	Gender-sensitive	Tracks economic impact of migration across gender lines.





Air Quality

Indicator	Type	Description
Percentage of men, women, boys, and girls reporting respiratory issues in areas with poor air quality	Gender-sensitive	Captures health impacts of air pollution disaggregated by gender and age.
Access to clean household energy (by gender of household head)	Gender-sensitive	Reflects gendered exposure to indoor air pollution due to energy use patterns.
Involvement of women and men in community air quality monitoring programs	Gender-sensitive	Assesses inclusive participation in air quality management.



Biodiversity

Indicator	Type	Description
Percentage of women and men engaged in biodiversity conservation initiatives	Gender-sensitive	Tracks gender involvement in conservation efforts.
Impact of biodiversity loss on access to natural resources	Gender-sensitive	Evaluates how resource depletion affects gender-specific livelihoods.
Number of community-led biodiversity projects with gender-responsive planning	Gender-sensitive	Measures inclusion of gender considerations in biodiversity interventions.



Blue Economy

Indicator	Type	Description
Percentage employed in marine and inland water economic sectors	Gender-sensitive	Monitors gender distribution in blue economy jobs.

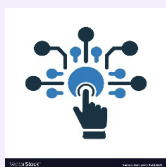
Indicator	Type	Description
Women's access to fisheries-related financing and equipment	Gender-specific	Measures access to economic resources in the blue economy for women.
Participation in coastal/marine resource governance structures	Gender-sensitive	Evaluates gender representation in decision-making within the blue economy.



Climate Change

Indicator	Type	Description
Number of women and men trained in climate-smart agriculture practices	Gender-sensitive	Assesses equitable access to adaptation knowledge and skills.
Number of women and men that convert trainings in climate-smart agriculture in income opportunities	Gender-sensitive	Tracks positive impacts of trainings
Number of women-led climate change micro, small and medium investments across regions that last more than 3 and 5 years.	Gender-sensitive	Tracks sustainable outcomes
Impact of climate-related events on livelihoods of women vs. men	Gender-sensitive	Captures differential vulnerability and resilience.
Representation of women in climate policy and adaptation planning processes	Gender-specific	Measures inclusivity in climate governance and planning.
% of women-owned businesses benefiting from renewable energy subsidies or incentives	Gender-specific	Measures inclusivity in renewable energy use





Digitalisation

Indicator	Type	Description
Proportion of women and men with access to Internet and digital tools	Gender-sensitive	Assesses the digital divide by gender.
Percentage enrolled in ICT/STEM programs	Gender-sensitive	Tracks gender disparities in digital education and skills development.
Participation in local digital innovation or tech-based entrepreneurship initiatives	Gender-sensitive	Measures access to and participation in digital economic opportunities.
% of women experiencing technology facilitated GBV	Gender-specific	Tracks exclusionary mechanisms occurring in the virtual environments



Peace and Security

Indicator	Type	Description
Incidence of gender-based violence in conflict-prone or insecure areas	Gender-sensitive	Measures gendered impact of conflict on safety and well-being.
Representation of women and men in local peacebuilding or conflict resolution bodies	Gender-specific	Tracks gender balance in peace and security decision-making.
Impact of security threats (e.g., armed conflict, land disputes) on men's and women's access to resources and services	Gender-sensitive	Assesses how insecurity affects gendered access to livelihoods.
GBV in the context of international and domestic conflict and tensions	Gender-sensitive	Assess gender norms. Assess differentiated and disproportionate impacts in the context of conflict



Youth

Indicator	Type	Description
Youth unemployment rate	Gender-sensitive	Measures labour market outcomes for young men and women.
Access to skills training programs	Gender-sensitive	Tracks gender equity in skills development opportunities.
Participation of young women in entrepreneurship support programs	Gender-specific	Monitors inclusion in youth-focused economic empowerment schemes.
GBV against young women across regions	Gender-specific	Identifies particular forms and intensity of GBV against this demographic group.

NB: All indicators should be disaggregated by sex, location, type, etc.

Appendix 5: Identifying Practical and Strategic Gender Needs

Women and men have different gender roles and gender needs, which are classified as practical or strategic needs. These needs have to be identified and analysed as part of efforts to understand the existing situation in the sector or district. According to Moser (1993), *practical gender needs* respond to immediate inadequacies in living conditions such as access to water, health care, education, or employment, without challenging existing gender roles. By contrast, *strategic gender needs* are long term and aim to transform gender relations, for example through legal rights, addressing domestic violence, achieving equal wages, and securing women's control over their bodies. SGNs seek to empower women and marginalized groups. This process helps planners, NGOs, and government agencies design interventions that are not only responsive but also empowering, particularly for women and disadvantaged groups.





Toolbox: Identifying Practical and Strategic Gender Needs

Step by Step Approach

1. In the absence of the requisite secondary data, gather primary data by organising gender-segregated focus group discussions (FGDs) or interviews (e.g., with women, men, youth, elderly). Design safe and inclusive spaces (e.g., provide transportation and day care) to enable full and free participation. Ideally, compensate participants, particularly from marginalized groups, for their time and knowledge.
2. Use PRA tools and participatory methods such as *daily activity profiles* to understand gendered workloads, *access/control matrices* to explore resource access, and *problem ranking* to identify and prioritise issues with clear criteria.
3. Identify Practical Gender Needs (PGNs) by asking participants about immediate needs linked to their current roles and responsibilities. Examples include access to water, sanitation, health services, education, childcare, employment, tools or training for specific tasks, and income-generating opportunities.
4. Identify Strategic Gender Needs (SGNs) by discussing longer-term, transformational needs that aim to challenge gender roles and inequalities. Examples include legal rights (e.g., land ownership), protection from gender-based violence, pay equity, bodily autonomy, participation in decision-making, and leadership training.
5. Compare the responses of different groups (e.g., women vs. men, rural vs. urban) to identify commonalities and differences in PGNs and SGNs.
6. Use ranking or scoring systems to prioritise identified needs based on urgency, severity of impact, feasibility, resources, and community input.
7. Validate findings by sharing results with the wider community or stakeholders for feedback and confirmation. The validation process should ensure consensus on the identified needs and priorities.
8. Clearly determine whether the purpose is to inform a specific programme, policy, or development plan.
9. Incorporate both practical and strategic gender needs into programme or project design, budgeting, and monitoring frameworks. Ensure strategies are inclusive and transformative.



Examples of Practical Vs Strategic Needs for Gender Responsive Climate Adaptation

Practical Gender Needs	Strategic Gender Needs
• Access and control over resources and assets along the agriculture value chain, including finance, insurance, land, inputs, and information • Increase access to agricultural extension officers • Access to alternative livelihoods, to diversify their income and reduce their risk and shocks to climate change • Targeted early warning systems for climate impacts • Knowledge and information to increase awareness of the gendered impact of climate change	• Increased monitoring and collection of sex and age-disaggregated data on climate change impacts and adaptation strategies (at national, regional, district and community levels) • Increased accountability for gender mainstreaming and gender-responsive climate change initiatives • Inclusive decision-making at the national and sub-national level. Increased access to decision-making spaces • Increased engagement of women and women led CSOs in government policies, budget and planning decisions • Capacity strengthening of lawmakers, policy drafters, and implementing agencies on gender equality, intersectionality, and rights-based approaches. • Implementation of gender-related laws and policies. • Dedicated budget allocations for gender-responsive implementation of laws and policies, with transparent tracking and public reporting.

Source: SIGRA Gender Strategy



Appendix 6: Sample Gender-Sensitive Situation Analysis Narrative/Profile

CASE STUDY: APPLICATION OF GENDER TOOLS AND FORMATS TO DATA AND INFORMATION GENERATED FROM DISTRICT PROFILE

Introduction:

This case study is about how to identify gender issues and undertake other analysis from a sample district profile. The purpose is to illustrate how the gender tools and formats outlined in this Toolkit can be applied. A brief profile of an imaginary district (labelled ABC district for the purposes of this case study) is presented below for study and analysis.

Brief Profile of ABC District:

The ABC District is located in the forest belt of the country. It has an estimated current population of 55,000 comprising 51% females and 49% males (2020). It has a large youthful population, with about 75% of total population in the 18 – 60 age cohort. The district is endowed with natural and mineral resources, most of which are untapped. Consequently, the youth are more attracted to the exploitation of the natural resources especially gold (engaging in 'galamsey') than developing their talents, skills and knowledge through education and skills training. Being rich and famous has become the norm and a sub-culture of the people so the young people do everything to attain that social status. Teenage pregnancy, streetism and child labour due to galamsey activities are prevalent in the district.

School enrolment, attendance and retention are lower than the national average. Most educational infrastructural facilities and services are not fully utilised and functional in the district. For example, the teacher-pupil ratio is 1:25, which should facilitate teaching and learning but poor attendance is a disincentive and reduces learning outcomes. The primary school dropout rate increased from 12.3% in 2019 to 14% in 2020 with most of them being boys although enrolment rate for girls is lower than boys. The BECE pass rate in 2020 for boys is 70.8% whilst that for girls is 65.6%.

The only well-resourced health facilities are located in the district capital and in Kwabenakrom (the traditional headquarters of the paramountcy). The poor condition of roads linking the two communities makes physical access to these health facilities from other parts of the district very difficult especially for pregnant women. Maternal mortality rate increased from 206/100,000 Lb in 2019 to 305/100,000 Lb in 2020. Access to potable water is poor, making young girls and women walk for long distances in search of water for domestic use.

Agricultural outputs and productivity are low. The farmers especially women engage in food crop farming whilst the men engage in cash crops like cocoa and cashew plantations using rudimentary tools. Settlements are scattered but clustered around natural resource enclaves. Some communities can only be accessed using motorbikes. Women's representation and participation in governance at the community and district level is low. Only five women are in the legislative assembly out of a membership of 45.

Findings (Analysis of the district profile):

Study of the existing situation reveal the following gender issues:

- Low level of education and poor skills among the youth
- High level of school dropout rate for boys
- Low enrolment rate for girls
- Lower BECE pass rate among girls as against boys
- Teenage pregnancy
- Poor physical accessibility to available health facilities
- Increasing trend of maternal mortality rate
- Poor access to potable water
- Phenomena of streetism and child labour
- Environmental degradation with livelihood consequences among women, men, boys and girls due to galamsey activities
- Low outputs of women food crop farmers
- Low political representation of women in the district

NOTE: The issues listed above have to be categorised under the different development dimensions as indicated in the 2026-2029 Planning Guidelines. Further analysis of the issues can be done using sex-disaggregated data and in engaging in dialogue with key stakeholders to fully understand the nuances of the gaps and inequalities.

Practical needs and strategic needs teased out of the development issues in the district profile are presented below:

NOTE: The exercise on practical needs and strategic needs should inform the prioritisation of development issues. After the prioritisation exercise, gender analysis can be carried out on the topmost gender inequality issue and programmes formulated on the outcome of the analysis to address the inequality in the sector/district.

Sample of gender-sensitive development goal, objective and strategies on health and education borne out of the analysis of the existing situation in the ABC district is presented below:

NOTE: Conduct assessment of the strategies listed above (including others) using agreed criteria/considerations from the planning guidelines including the intended impacts on women, men, girls and boys to inform the formulation of programmes and Projects.

Sample of gender-sensitive M&E indicators under health and educational sectors of the district from the objective formulated above include the following:

Health: Reduce teenage pregnancy (below age 19) at least by 50% by the end of 2025; reduce maternal mortality from 305/100,000 Lb in 2020 to less than 100/100,000 Lb by the end of 2025; X number of CHPS compound facilities constructed and operational by end of 2025.

Education: BECE pass rate increase by 5% for boys and 7% for girls each year; increase girls enrolment by 20%, reduce primary school dropout rate by at least 50% (i.e. from 14% in 2020 to less than 7% in 2025); at least 95% Junior High school retention rate for both girls and boys by the end of 2025.

NOTE: Use the sample gender-sensitive M&E indicators above as basis for gathering relevant data and information on the implementation of the relevant programmes and interventions captured in the AAPs to assess whether progress have been made towards the achievement of the indicators or not, and the corrective measures to adopt if there are deviations. Refer to gender-sensitive M&E format (Table 12 in this Toolkit) to summarise the quarterly/annually M&E exercises in the district. Sift data and information from the format and document the results into the Monitoring Matrix (Table 13) under page 45 of the 2026-2029 Planning Guidelines.

Conclusion:

It is evident from the findings above that applying gender tools and formats can lead to the formulation of programmes and Projects (including interventions) in order to address gaps and gender inequalities and create equal opportunities for all in the development landscape. It is also worthy to note that a detailed gender analysis can be undertaken on the foremost/prioritised gender issue in a sector/district to also generate programmes and Projects in the Composite Plan and Budget as well as in the AAPs for implementation, monitoring and evaluation.

Recommendation:

The overall intention of mainstreaming gender into the planning, budgeting, monitoring and evaluation systems of sectors districts is to achieve gender equality in our development efforts. Consequently, users of this Toolkit are advised to subject data and information generated from sectoral/district profiles to further analysis using the gender lens as shown in this case study.



Appendix 7: Gender-Responsive Budgeting Tools

GRB tools are practical tools that can be applied systematically throughout the budgetary cycle to ensure that resources are distributed equitably, and that spending supports gender equality.

Tool	Purpose	Application	Example
Gender Impact Analysis	Evaluates how different budget allocations or policies may impact men, women, and other gender groups differently.	Conducted during the budget formulation stage to ensure proposed expenditures address specific gender needs.	Analyse the impact of fertilizer subsidies on men and women, considering women may have smaller plots, less information, limited access to registration, lower economic power.
Gender Budget Classifications/ Tagging	Allows the classification of budget allocations based on their impact on gender equality, making it easier to track gender-focused spending.	In budget documents, classify expenditures as either directly gender-targeted, indirectly supportive of gender equality by selecting key issues aligned in the ACTIVATE.	Classifying funding for gender interventions as a direct gender-targeted expenditure. (Updated ACTIVATE provides this support)
Gender Audits	A review process that assesses whether budget allocations and expenditures have met gender equality goals.	Conducted after budget implementation to evaluate the effectiveness of gender-focused allocations.	Auditing an education budget to assess if resources earmarked for girls' education or WASH were utilised and had the intended impact.
Gender Disaggregated Data Collection	Collects data broken down by gender to analyse who benefits from or is impacted by specific budget items.	Used in gender impact analysis, performance monitoring, and to refine budgeting decisions.	Collecting data on the use of a community health centre by men, women, and children to understand gender-specific service usage and needs.

Tool	Purpose	Application	Example
Gender-Responsive Performance Indicators	Establishes metrics to assess the gender impact of budget allocations.	Indicators are set at the start of the budget cycle and measured throughout the implementation phase.	In an employment or education program, setting indicators like “increase in women’s employment/ education by 20%” helps track gender impact.
Participatory Budgeting with a Gender Focus	Involves communities in the budgeting process, with a focus on ensuring women’s voices and perspectives are included.	Conduct workshops or consultations with a wide range of community members e.g. women’s groups, PWDs and community representatives of specific groups to gather input on budget priorities. At formulation stage	Engaging women’s groups, PWD etc. in rural areas to provide input on infrastructure needs, which might prioritise water access or safe transportation routes.
Gender-Sensitive Expenditure Tracking	Tracks spending on gender-targeted programs and analyses if funds are being used as intended.	Done during budget implementation to monitor adherence to gender-related allocations.	Tracking spending on a women’s health initiative to ensure funds are reaching health centres and being spent effectively.



Appendix 8: Gender Budget Performance Indicator Checklist (2026–2029 MTDP)

This Gender Budget Responsiveness Indicator Checklist is precisely designed for use with Ghana's Guidelines for Preparing 2026–2029 Medium-Term Development Plans. This checklist will assist MDAs, RCCs, and MMDAs to track gender impact throughout planning, budgeting, implementation, and evaluation stages, thus, ensuring alignment with national gender equality goals and international frameworks like the Moser Framework.

Planning and Situation Analysis				
No.	Indicator/ Question	Description	Response	Comments
1	Gender Outcome or Objective Clearly Stated	Is there a defined gender equality objective in the project or sector's results framework?	Yes ☐ No ☐	
2	Gender-Disaggregated Data Used	Sex-, age-, and disability-disaggregated data included in the situation analysis and problem tree.	Yes ☐ No ☐	
3	Gender Needs Assessment Conducted	Community consultations included voices of women, youth, persons with disabilities, and other marginalized groups.	Yes ☐ No ☐	
4	Gender Analysis Conducted	Has a formal gender analysis been carried out to inform the project/program design?	Yes ☐ No ☐	
5	Gender Issues Integrated into Baseline	Identified gender inequalities in access to services, resources, or opportunities.	Yes ☐ No ☐	
6	Gender Priorities Aligned with MTNDPF & Affirmative Action Bill	National gender priorities integrated into MTDP thematic goals.	Yes ☐ No ☐	
7	Practical and Strategic Gender Needs Addressed	Are both immediate (practical) needs and long-term (strategic) gender interests integrated into the project's goals and interventions?	Yes ☐ No ☐	

8	Participation Targets for Women Set	Are clear targets set to ensure equitable participation, benefit, or access for women (e.g., 40%+ participation in activities or leadership roles)?	Yes ☐ No ☐	
Programme Design and Budgeting				
No.	Indicator	Description	Response	Comments
9	Gender Outcomes Defined	Specific, measurable gender-related outcomes included in Results Framework.	Yes ☐ No ☐	
10	Gender-Responsive Programmes Budgeted	At least one policy objective per focus area includes a gender-responsive strategy.	Yes ☐ No ☐	
11	Gender-Sensitive Costing Reflected in Budget	Are specific allocations made for gender-responsive services such as maternal health, GBV prevention and response, childcare, menstrual health, or women's economic empowerment?	Yes ☐ No ☐	
12	GRB Tools Applied	Gender Budget Statements or expenditure incidence analysis used in budgeting.	Yes ☐ No ☐	
13	Funding Allocated for Gender Activities	Budget codes or cost lines are assigned to gender-related activities.	Yes ☐ No ☐	
14	Budget Codes for Gender Activities	Are there identifiable cost codes or sub-programs for gender-targeted interventions?	Yes ☐ No ☐	
15	% of Budget Allocated to Gender Equality	Is there a quantifiable percentage of the overall budget allocated to gender-related activities (e.g., 10%, 30%)?	Yes ☐ No ☐	



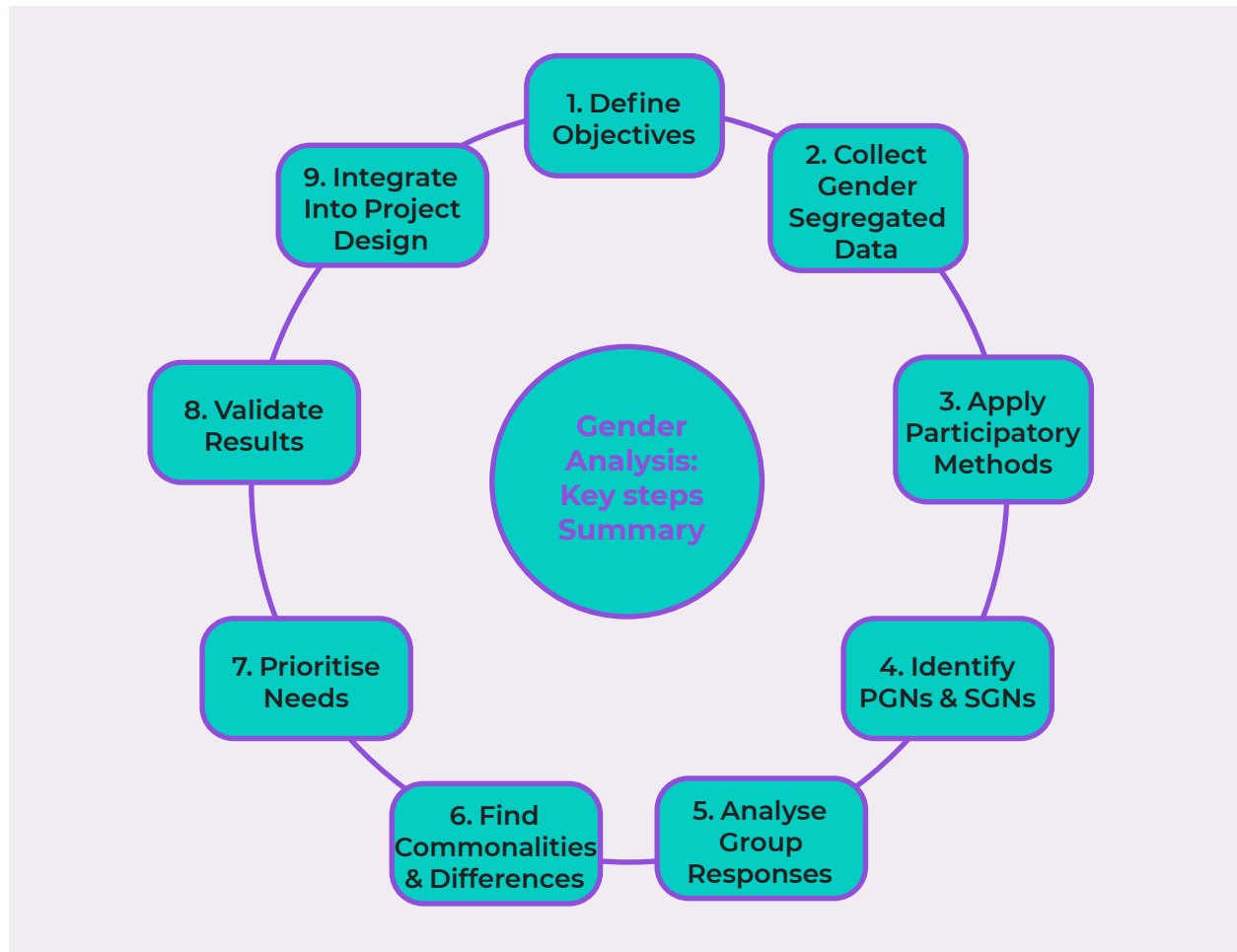
Implementation and Service Delivery				
No.	Indicator	Description	Response	Comments
16	Services Target Gender Gaps	Projects and activities are designed to reduce gender disparities (e.g., access to education, health, livelihoods).	Yes ☐ No ☐	
17	Gender-Inclusive Procurement/ Employment	Implementation guidelines promote participation of women-led enterprises and gender-balanced teams.	Yes ☐ No ☐	
18	Partnerships with Women's Groups/ CBOs	Community-based women's organizations or networks are part of the implementation process.	Yes ☐ No ☐	
19	Gender Roles and Triple Burden Considered	Does the project consider the reproductive, productive, and community roles of women, as well as their time constraints?	Yes ☐ No ☐	
Monitoring, Evaluation, and Reporting				
	Indicator	Description	Response	Comments
20	Gender-Sensitive Indicators Tracked	Key Performance Indicators (KPIs) include gender dimensions (e.g., female beneficiaries, women's land ownership).	Yes ☐ No ☐	
21	Regular Gender Reporting	Quarterly/annual reports include analysis of gender-specific results (outcomes and impacts) and lessons learned.	Yes ☐ No ☐	
22	Beneficiary Feedback Disaggregated by Gender	M&E systems collect gender-specific feedback and satisfaction levels.	Yes ☐ No ☐	



23	Monitoring for Unintended Gender Consequences	Are there systems in place to identify, document, and respond to unintended gender-related outcomes (e.g., reinforcing stereotypes, increased burden on women, backlash)?	Yes ☐ No ☐	
Institutional Capacity and Accountability				
No.	Indicator	Description	Response	Comments
24	Gender Focal Person Assigned	Dedicated officer or team assigned to support gender mainstreaming in MTDP.	Yes ☐ No ☐	
25	Capacity Building on GRB Provided	Staff trained on gender analysis and gender-responsive budgeting tools.	Yes ☐ No ☐	
26	Gender Compliance Audits Conducted	Internal or external audits assess gender responsiveness of budgets and projects.	Yes ☐ No ☐	



Appendix 9: Key Steps in Conducting Gender Analysis for Project Design



Appendix 10: Checklist for Mainstreaming Gender into the MTDP Process

MTDP processes	Requirement	Response
1. Situational Analysis		
Performance Review	» Gender-related impact and outcome indicators selected for performance review.	Yes ☐ No ☐
	» Impacts on GE & WE assessed using sex-disaggregated indicators.	Yes ☐ No ☐
Sex and Gender-Disaggregated Data Collection	» Sex- and gender-disaggregated data (both primary and secondary data) collected. » Data on the socio-economic realities of women/girls and men/boys presented.	Yes ☐ No ☐
Gender Analysis	» Stakeholders including GDO, women's groups, men's groups, children, CSOs/NGOs engaged.	Yes ☐ No ☐
	» Gender issues, gaps and inequities integrated into problem analysis.	Yes ☐ No ☐
	» Causes and implications of gender inequities identified.	Yes ☐ No ☐
	» Strategies to address differences between women and men and girls and boys outlined.	Yes ☐ No ☐
Gender-Sensitive SWOT Analysis	» Gender disparities, strengths and opportunities identified.	Yes ☐ No ☐
Needs Assessment and Projections	» Projections prepared using sex- and gender-disaggregated data.	Yes ☐ No ☐
2. Key Development Priorities		
Prioritisation of Development Issues Gender-Equality Assessment Format	» Specific gender factors that can be included in the prioritisation.	Yes ☐ No ☐
	» Impacts of issues on women and girls, boys and men analysed.	Yes ☐ No ☐
3. Development Goals, Objectives and Strategies		
Development Goals, Objectives and Strategies	» Goals and objectives are gender-responsive.	Yes ☐ No ☐
	» Strategies address gender gaps identified in situation analysis.	Yes ☐ No ☐

MTDP processes	Requirement	Response
4. Integration of Spatial Plans		
Infrastructure-Related Interventions	» Infrastructure gaps that disproportionately affect women and girls (including in relation to unpaid care work) and other vulnerable groups identified.	Yes ☐ No ☐
5. Composite Development Programmes		
Formulation of Programmes and Projects	» GE and WE programmes included in Programme of Action (PoA).	Yes ☐ No ☐
6. Gender Responsive Budgeting		
Gender-Sensitive PBB	» PBB includes gender budget lines.	Yes ☐ No ☐
	» PBB tags gender equality using Chart of Accounts codes developed by MoF.	Yes ☐ No ☐
7. Annual Action Plans		
Identification of Implementable Activities	» AAP includes activities addressing gender gaps and inequities.	Yes ☐ No ☐
	» AAP includes activities that empower women and girls.	Yes ☐ No ☐
8. Planning for Monitoring and Evaluation		
Gender Indicators	» Gender-specific and gender-sensitive indicators included in monitoring matrix.	Yes ☐ No ☐
Gender-Sensitive Public Expenditure Tracking Survey (PETS)	» Gender-sensitive PETS planned for at least one programme.	Yes ☐ No ☐
Gender-Sensitive M&E Reporting Format	» Provisions for M&E reporting to NDPC to include sex-disaggregated data.	Yes ☐ No ☐
9. Planning for Communication Strategy		
Targeted Communication Strategy	» Strategy reaches women, men, girls and boys with programme results/impacts.	Yes ☐ No ☐
	» Messages framed to promote inclusive participation.	Yes ☐ No ☐



