

**National Gender Responsive Budgeting Guidelines:**  
*For Mainstreaming Gender in the Programme Budget Process*

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**MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT  
(MOFED)**

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Finally, on behalf of the Ministry of Finance and Economic Development, I would like to take this opportunity to extend my heart-felt gratitude to all partners for their continued supports in the preparation of this document. I would also like to urge the cooperation and supports of all stakeholders in the implementation of the guideline in order to achieve gender equality in sustainable manner throughout the country.



## Abbreviations

BPFA	Beijing Platform for Action
CEDAW	Convention on the Elimination of All Forms of Discrimination against Women
CSA	Central Statistics Agency
CSOs	Civil Society Organizations
DCPEW	Development and Change Package of Ethiopian Women
FDRE	Federal Democratic Republic of Ethiopia
GDI	Gender Development Index
GEM	Gender Empowerment Measure
GRB	Gender Responsive Budgeting
GTP	Growth and Transformation Plan
HDI	Human Development Index
HTPs	Harmful Traditional Practices
ICPD	International Conference on Population and Development
MDGs	Millennium Development Goals
MEFF	Macro Economic and Fiscal Framework
MoA	Ministry of Agriculture
MoE	Ministry of Education
M & E	Monitoring and Evaluation
MoFED	Ministry of Finance and Economic Development
MoWCYA	Ministry of Women, Children and Youth Affairs
NGOs	Non-government Organizations
NPWE	National Policy on Women of Ethiopia
PB	Program Budgeting
PER	Public Expenditure Review
SDGEA	Solemn Declaration on Gender Equality in Africa
UNWOMEN	United Nations Entity for Gender Equality and the Empowerment of Women
WADs	Women Affairs Directorates

## FOREWORD

Gender equality and women empowerment are powerful multipliers of development efforts. Reducing women's poverty through access to education, improvements of health, broadening economic opportunities with land right, employment and income, and participation in political decision-making contributes to well-being, equality of life and economic growth. As such, gender equality and women's empowerment respect human rights and does become the driver of sustainable development.

This depicts reducing gender inequality is one of the necessary steps to achieve equitable growth and sustainable development in Ethiopia. An important prerequisite for addressing gender imbalance is political will and commitment of a government, which has been fulfilled in Ethiopia's context.

The Government of Ethiopia has moved decisively to advance the agenda on the issue by taking into consideration gender equality issues in the constitution. It has also pressed forward the agenda by formulating the national policy on women with the corresponding national strategy, putting in place appropriate operating machineries and by ratifying international treaties and conventions regarding inequality concerns. Commensurate with these facts, the government of Ethiopia committed to implement gender responsive budgeting in its budgetary process as a part of government effort to indemnify gender equality.

This is the second version (2012) of the National Guidelines for mainstreaming gender perspectives in budgetary processes of Ethiopia. Its main objective is to support the on-going efforts of the Government to promote gender equity and equality as well as poverty elimination for sustainable development. The Guidelines provides budgetary actors such as planners, budget officers and gender experts with instruments for gender mainstreaming in budgeter process.

We hope that the Guidelines will contribute towards achieving gender equity and equality objectives by efficient and equitable allocation scarce resources. In this regard, therefore, we call upon all relevant stakeholders and actors to play their part in actualizing the Guideline.

Finally, this Guideline is not a final or static document; it needs to be critically analyzed and debated in budget and other directorates of each public body in order to become practical and as a useful tool in the hands of planners, budget officers, and sector gender experts. It must be incorporated into their professional dialogues with the Ministry of Finance and Economic Development (MoFED). We look forward to receiving feedbacks from the users of the Guidelines to move forward the process of enhancement of the institutionalization of the GRB process in our country.

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*State Minister, Ministry of Finance and Economic Development*



## SECTION ONE

### 1. Introduction

Ethiopia has made considerable progress in the creation of an enabling environment for gender responsive development by taking appropriate legal and policy measures. The 1995 Constitution of the Federal Democratic Republic of Ethiopia (FDRE) affirms equality of all persons and prohibits discrimination based on sex. It guarantees peoples' rights and affirmative action to promote gender equality and women's empowerment.

The National Policy on Ethiopian Women (1993) is laid the foundation in protecting women's rights and is mandated to establish Women Affairs Directorates (WADs) at all levels of administration in each sector ministry for follow-up and coordination of gender mainstreaming including engendering the budget. Based on the constitutional provision and the Women's National Policy, gender issues are also integrated in sectoral policies and strategies. Most of Ethiopia's programme initiatives on gender equality and women's empowerment are also outlined in the Growth and Transformation Plan (GTP, 2011-2015), which integrated women and youth empowerment in Pillar 7 and incorporated gender responsive indicators and targets.

The government is also implementing most of the regional and international instruments on gender equality and women's empowerment, including the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW, 1979), Beijing Platform for Action (BPFA, 1985), International Conference on Population and Development (ICPD, 1994), Millennium Development Goals (MDGS, 2000), and Protocol to the African Charter on Human and Peoples' Rights on the Rights of Women in Africa (Maputo, 2003).

Despite progress made in implementing national and international instruments, gender gaps still existing in women's access to socio-economic benefits and political participations due to, among others, inadequate budget, limited knowledge, skills and expertise of policy makers, planners and implementers to integrate gender perspectives in budgetary processes.

Budget is one of the most important government instruments that reflect the country's socio-economic priorities by translating policies and political commitments into expenditures. Therefore, implementing commitments towards of gender equality requires intentional measures to incorporate a gender perspective in budgeting frameworks. It is within this vein that, the Ministry of Finance and Economic Development (MoFED), in collaboration with Ministry of Women, Children and Youth Affairs (MoWCYA) and UNWomen, has developed this Guidelines to facilitate the mainstreaming of gender perspectives in national budgetary processes.

## 1.1. Structure of the Guideline

The Guidelines is organized in six sections;

**Section One** is the introduction that provides the objectives of the Guidelines, its rationale, users of the guidelines and how to use it. It also gives some information on the position of women in Ethiopia, initiatives by government to promote gender equality and women's empowerment, including gender responsive budgeting activities undertaken to enhance equity, improve people's livelihoods and reduce poverty.

**Section Two** provides information on the national legal, policy and institutional frameworks for gender equality, and the international and regional instruments signed and/ or ratified to promote gender equality and women's empowerment.

**Section Three** provides an overview of the budget process in the context of budget reforms in Ethiopia; it gives definitions, purpose and scope of GRB and programme budgeting in the context of Ethiopia. It also summarizes the three categories of expenditures for a gender responsive budget, analytical tools and steps to GRB, government efforts to institutionalize GRB and potential entry points, challenges and the role of different actors in budget cycle in the country.

**Section Four** describes key steps to mainstream gender perspectives into the Program Budget cycle of Ethiopia by indicating entry points during budget preparation, mid-year programme review, programme construction, notification of annual subsidy, during the issuance of the budget call, at the time of budget requests and hearings, during preparations of the draft recommended budget, and its review by the Council of Ministers, and approval and appropriation by Parliament. The section also provides checklists and explains what planners and budget officers of Public Bodies should do at each step to ensure gender perspectives are mainstreamed in the whole budget to make it gender-responsive. It also **describes** the budget execution and implementation stages in statutory and administrative processes after budget is approved; and it calls for effective gender interpretations.

**Section Five** discusses the budget performance framework for monitoring and evaluation (M&E) for GRB; a checklist and indicators for tracking GRB performance using the Ethiopian program budget cycle process. It also outlines the GRB M&E processes, tools and criteria for GRB monitoring and evaluation.

## 1.2. Rationale for Gender Responsive Budgeting Guidelines

Women constitute nearly half of the total population of Ethiopia (CSA 2008). Although efforts have been made to empower women in development endeavors, they still remain disadvantageous in society. Cognizant to the prevailing gender gaps, the Ethiopian government



has demonstrated its commitment to gender equality by enacting various laws and implementing policy measures, of which some progress has been observed.

Yet the progress made so far and the need to achieve prudent results requires further efforts. Accordingly, addressing economic, social and political needs of women and men in an effective and efficient ways and the translation of national and international gender commitments, calls for the application of relevant GRB tools and approaches. This National GRB Guidelines, therefore, has been prepared just for these purposes – i.e. of providing an operational framework for mainstreaming gender perspectives in the Ethiopian budgeting process, special in newly introduced program budgeting system. It is hoped the Guidelines will have a great effect in making the planning and budget/ program budgeting processes gender responsive.

### **1.3. Objectives of the Guideline**

#### **1.3.1. General objective**

The overall objective of the Guidelines is to enhance the mainstreaming of gender perspectives in the planning and budgeting processes and resource allocations to achieve gender equality and women's empowerment.

#### **1.3.2. Specific objectives**

The specific objectives are:

- To provide guidance in mainstreaming gender perspectives in the planning, budgeting, monitoring and evaluation processes of the program budget;
- To serve as a directive and reference document for users at different levels by governmental and development organizations;
- To facilitate effective implementation of gender responsive budgeting during budget allocations and budget approvals; and
- To equip planners, budget officers and other development stakeholders with knowledge and skills of mainstreaming gender perspectives in the planning and budgeting processes, particularly in programme budgeting.

### **1.4 Methodology**

This GRB Guideline is developed by a Taskforce comprised of selected planners, budget officers and gender experts from sector ministries and public body organizations (MoFED, MoA, MoE, MoH, MoWCYA, Ethio telecom and National Bank of Ethiopia) with the support of international and national consultants, UNWOMEN and UNDP/Ethiopia.

This Guideline has been developed based on the Ethiopian national budget frameworks, mainly 2010 Program Budgeting Manual version of MoFED.

In-depth considerations have been made on the international practices, initiatives in GRB and the previous national GRB guidelines developed by MoFED. A mapping study<sup>1</sup> on GRB in Ethiopia in selected federal sector ministries and regional states was conducted and its findings used as inputs in the preparation of the Guideline.

To make the Guidelines more inclusive for the needs and interests of many stakeholders, a capacity training needs assessment (CTNA) was conducted and a training of trainers (ToT) workshop on GRB was held prior to the development of the Guideline. Both the CTNA and ToT provided valuable and relevant inputs for the Guideline from representatives of national stakeholders from different sectors.

## **1.5. Users of the Guideline**

- (1) Main users of the Guidelines are: federal and regional public bodies, in particular policy makers, planners, budget officers, gender experts, gender affairs directorates, higher learning institutions, and government developmental organizations.
- (2) The Guidelines can also be used as a reference and advocacy tool for the House of Peoples' Representatives and House of Federation, Non-governmental organizations (NGOs), policy analysts, civil society organizations (CSOs), religious and community based organizations (CBOs), private sectors and other entities working in the areas of gender and women's empowerment.

## **1.6. How to use the Guideline?**

This is a standard gender Responsive budgeting guidelines for mainstreaming gender in the Programme budget process. The guidelines will be used as an instrument when designing a plan and preparing budget along with programme budget manual. Planners, budget officers and gender experts could use the guidelines as a resource document to integrate gender issues in programme budget process.

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<sup>1</sup> Mapping study for Gender Responsive Budgeting (GRB) in Ethiopia, by Dr. Emezat Mengasha and Tiruwork Tizazu, for UN Women, May 2012, Addis Ababa, Ethiopia.



## SECTION TWO

### International and National Commitments to Gender Equality and Women's Empowerment (GEWE)

#### 2.1 International Commitments

The Ethiopian government is signatory to most key international instruments for gender equality and women's empowerment such as the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW, 1979), the Declaration Elimination of All Forms of Discrimination Against Women (DEVAW, 1993), the Cairo International Conference on Population and Development (ICPD, 1994), the Millennium Development Goals (MGDs, 2000), as well as the Beijing Platform for Action (BPA, 1995) which adopted gender mainstreaming as a key strategy to achieve gender equality.

The Beijing Declaration states the commitment of allocation of budget to the successful implementation of the Beijing Platform for Action (BPA). The Declaration states as follows:

*"....The success of the Platform for Action will also require adequate mobilization of resources at the national and international levels as well as new and additional resources to the developing countries from all available funding mechanisms, including multilateral, bilateral and private sources for the advancement of women; financial resources to strengthen the capacity of national, sub regional, regional and international institutions; a commitment to equal rights, equal responsibilities and equal opportunities and to the equal participation of women and men in all national, regional and international bodies and policy-making processes; and the establishment or strengthening of mechanisms at all levels for accountability to the world's women. It also requires **the integration of a gender perspective in budgetary decisions on policies and programmes, as well as the adequate financing of specific programmes for securing equality between women and men.**"*

*(Ethiopia has adopted 7 from these 12 critical areas of concerns)).*

At the regional level, Ethiopia has signed the Protocol to the African Charter on Human and Peoples' Rights on the Rights of Women in Africa (2003) adopted in Maputo, and which addresses the concerns of African Women in a more specific manner. Moreover, Solemn Declaration on Gender Equality in Africa (SDGEA 2004) is also an instrument which requires States to respect existing normative standards on women's human rights.

Another very important international instrument which Ethiopia has committed to implement is the Millennium Development Goals (MDGs); the MDGs targets have to be achieved by 2015; and MDG 3 focuses specifically on promoting gender equality and women's empowerment.

## **2.2 National Instruments**

As mentioned earlier, the Federal Democratic Republic of Ethiopia has demonstrated an unequivocal commitment to address gender and other social inequalities that deter sustainable changes and equitable development by creating conducive legal, policy and institutional frameworks, and mid-term plans for Ethiopian women and girls.

### **2.2.1. Legal frameworks**

Below is stipulated a summary of selected national legislations aimed at facilitating gender equality and women's empowerment in Ethiopia.

- a) Article 35 of the Constitution (1995) of the Federal Democratic Republic Ethiopia, which stipulates clearly the rights of women, has paved way for the government to facilitate the process of mainstreaming of gender perspectives in key development policies and strategies with a view to address gender inequality. Article 35 of the Constitution provides for affirmative measures to be taken to ensure women participate and compete equally with men in the political, social and economic spheres; it also provides for the prevention and eradication of Harmful Traditional Practices(HTPs). Articles 25, 34, and 89/7 also affirm gender equality in all spheres of society by protecting the fundamental rights of women.
- b) Labour Proclamation Number 377/2003 stipulates that women shall not be discriminated against employment and payment on the basis of their sex. It also prohibits employment of women on a type of work that may be harmful to their health.
- c) The Federal Civil Servants Proclamation Number 515/2007 stipulates that all positions of equal value shall have equal salary. Article 13(1) of the Proclamation prohibits discrimination among job seekers on the basis of sex. The proclamation also incorporates an affirmative action by stating that preference shall be given to female candidates who have equal or close scores to that of male candidates; it also guarantees women's constitutional right to affirmative action in relation to recruitment, promotion, deployment, training and provision of a working environment free from sexual violence.
- d) The Rural Land Administration and Land Use Proclamation Number 455/2005 has provisions on equal rights of women to land.
- e) The Proclamation of Executive Organs of the Federal Democratic Republic of Ethiopia Number 691/2010 gives the mandate to all sector ministries, government agencies and government development enterprises to integrate gender issues according to their powers and duties.

### **2.2.2. Policy frameworks**

The 1993 The National Policy on Ethiopian Women addresses poverty, gender inequality, capacity building and improvement of the socio-economic and political status of women. It



directs the establishment of Women machineries at department level in all federal public bodies and Women's Affairs Bureaus at regional levels.

Other policies that address gender issues and emphasize the critical role of women in society include the Development and Social Welfare Policy (1996), the Education and Training Policy (1994), Health Policy (1993), Agricultural Development Led Industrialization Strategy (2001), the Culture Policy (1997), Natural Resource and Environmental Policy(1997). Most of these policies call for the elimination of discrimination against women and girls, promotion of women's equal participation in leadership at all levels, and the right of women to benefit from social, economic and political development processes.

### **2.2.3 National Strategies and Plans**

#### **a) The Development and Change Package of Ethiopian Women (DCPEW, 2006)**

The objective of DCPEW is to ensure equal participation and benefit of women in all sectors and is designed to overcome difficulties that hamper the ongoing course of the struggle for the realization of gender equality in the economic, social and political activities of the country.

#### **b) The Growth and Transformation Plan (GTP, 2011-2015)**

Many national initiatives to promote gender equality and women's empowerment are embedded in the Growth and Transformation Plan (GTP, 2011-2015), which also has a stand-alone pillar (Pillar number 7) on women's and youth's empowerment; and the remaining six pillars have included gender responsive indicators and targets.

**The seventh pillar of GTP focuses on Women, Youth and Children which states as follows:**

*... During the GTP period, women and youth initiatives will aim to ensure equitable socioeconomic and political participation by and benefits directly for women and youth in our society.*

*.... Government is committed to speeding up the pace of change through education, by the increasing the participation of women in public life and by strengthen women's membership in gender based organizations."*

It is worth mentioning that, in order to put into practice and translate the Government commitments to national and international instruments, gender mainstreaming tools like that of GRB and adequate human financial resources are required.

## **SECTION THREE**

### **Overview of Budget and Gender Responsive Budget**

#### **3.1. What are budgets?**

Budgets are key policy instrument that reflect government policies. Budgets can and do have differently on women, men, girls and boys because they occupy different positions and hence not similarly situated in respect of their access to, and control and decision making power over resources and division of labor. The existing reality shows that women have less economic, social and political power than men. The implication is that public spending and the different ways that governments choose to raise their income often would have different impact on women and men. Accordingly, in order to develop a budget process that contributes to gender equality, policy makers must first understand the actual situation of women compared to that of men in society and to allocate budgets complies with the different needs of women and men. This process is called gender responsive budgeting (GRB).

#### **3.2. Gender Responsive Budgets**

- Are not separate budgets for women or men; but are about mainstreaming gender issues by integrating them in national policies, plans and programmes rather than regarding women as a 'special group.
- Are about addressing poverty to ensure government resources are used to meet the needs of the poorest women, men, girls and boys.
- Are about taking government's commitment towards gender equality in treaties, conventions and declarations and translating them into budgetary commitments.

GRB looks at the full government budget from a gender perspective to assess how it will address the different priorities, needs and interests of women and men, girls and boys of the different categories. When looking at budgets through a gender lens, one can clearly see where the collection and distribution of public money is unequal and inefficient; it also shows how discrimination affects national development. Therefore, GRB is fundamentally about ensuring that the national budget is allocated equitably and efficiently in implementing national plans and policy objectives.

Thus, GRB helps to decide how budget and policies need to be adjusted to achieve maximum impact and where resources need to be reallocated to achieve human development and gender equality.



### **3.3. Three Categories of Expenditures for a Gender Responsive Budget (GRB)**

GRB is comprised of categories of expenditures, which form the total expenditure as indicated below.

#### **Category 1**

Specific targeted expenditure by institutions and all public bodies to women or men in the community intended to meet their particular needs. These include for example, women's health programmes, domestic violence, counseling for men, special programmes for women with young children, and special education projects for girls.



#### **Category 2**

It is about equal employment opportunity expenditure by institutions and all public bodies on their employees. For example, training for lower level clerks (where women may predominate), paid parental leave, time paid for breastfeeding by new mothers, childcare facilities for children of employees.



#### **Category 3**

General or mainstream budget expenditure through which institutions and all public bodies make goods or services available to the whole community, but which are assessed for their gender impact. For example, does the education budget as a whole show that the Ministry wants to achieve gender equality? Who are the learners in government-provided literacy classes? In the agriculture budget - who benefits from farming support? Who receives agriculture support services? In the health sector, who uses primary health care?



#### **Total Expenditure**

*(Adapted from: Budlender, Debbie and Rhonda Sharp with Kerri Allen, 1998: How to do a gender-sensitive budget analysis: Contemporary research and practice. Commonwealth Secretariat)*

### **3.4. The Five-step Approach to Gender Responsive Budgeting**

Several analytical tools exist for analyzing the impacts of policies and budgets on women and men, girls and boys and to track the integration of gender responsiveness in budgetary process with a view to enhance gender sensitivity in public policies.

The five-step GRB approach, which has been used by many countries such as South Africa, Tanzania and Uganda, is the most convenient methodology to Ethiopia, as the approach combines gender analysis and budget analysis with proper information interaction to feed into the budget system in chain of analysis. The approach embedded different interlinked steps from situational analysis to outcomes assessments. The five-step GRB approach, therefore, involves:-

- (i) Analyzing the situation of women, men, girls and boys in a given sector;

- (ii) Assessment of the extent to which policies address the gendered situation (gender responsiveness of the policy);
- (iii) Assessment as to whether budget allocations are adequate, in order to implement gender-responsive policy;
- (iv) Assessment of short-term outputs of expenditure, in order to evaluate how resources are actually spent, and policies and programmes implemented; and
- (v) Assessing the outcomes.

**(i) Analyzing the situation (gender issues) of women, men, girls and boys**

Gender issues arise out of three issues related to access to resources, management of resources and control over, and benefit from resources for any subject or area. In this regard, one needs to identify if there is any constraint that is hindering women (or men) from accessing or benefiting from the existing resources. It is from knowing the causes of lack of, or limited access to resources that one can get appropriate solutions to address the identified issues. In this regard, in the process of situational analysis women, men, girls and boys should involve equally to reflect their priorities, needs and interests.

**(ii) Analyzing the gender responsiveness of policy**

The objective of this step is to assess whether a particular policy or program is likely to: (a) increase gender inequalities identified in the first step; (b) leave them as they are – i.e. the same; or (c) reduce them. It should be noted that, the policy might also reinforce or remove gender inequality. A gender aware policy appraisal also evolves the development of an analysis that reflects an understanding of the policies gender implications by:

- ✓ Identifying the implicit and explicit gender issues and policy objectives; and
- ✓ Identifying the accompanied resource allocation, and assessing whether the policy will continue or change existing gender inequalities between men and women and patterns of gender relations.

**(iii) Assessing budget allocations** *(i.e. whether budget allocations are adequate for implementing gender-responsive policy)*

The main aim of this step is to see whether budget allocations are adequate to implement the gender responsive policy recommended in the second step. If the second step reveals that policy is not gender sensitive, or may even exacerbate gender inequality, the third step can be used to reveal the extent to which funds are not gender responsive.



#### **(iv) Monitoring spending and service delivery**

Assessment of short-term outputs of expenditure/monitoring and evaluating how resources are actually spent, and policies and programmes implemented. It monitor whether the budget was spent as planned and what was delivered and to whom. It is also used to track the progress based on the decision made in step three.

Below are stated the three types of data required for monitoring and evaluating GRB;

- a) *Input measure:* inputs used in the processes (the amount of money budgeted or staff allocated for a particular programme and project).
- b) *Output measure:* direct products of a particular program and project.
- c) *Outcome measures:* the result of policy, program and project.

All the above three types of data are necessary for monitoring and evaluating the implementation of GRB. These measures need to be disaggregated by age, sex and gender.

#### **(v) Assessing outcomes**

A given change in policy or in a project may affect inputs and outputs far more quickly than it affects the outcomes. It should be noted that, it is very difficult to attribute a given outcome to a particular or single policy or project. Ultimately, however, a policy or a project must be judged on the basis of its outcomes. Therefore, this step indispensable to measure as to whether the GRB implemented has changed the gender situations identified in step one and engendered budgets in step three.

### **3.5. On-going Efforts and Challenges of GRB in Ethiopia**

#### **3.5.1. On-going efforts**

GRB work in Ethiopia has initiated by MOFED, and began with the development of the first National Guideline for mainstreaming gender in the budget process in 2008. This guideline, which constituted the first attempt to institutionalize GRB in the country, demonstrated increased government commitments to promote gender equality through GRB approaches. Since then, MOFED, in close collaboration with the Ministry of Women, Children and Youth Affairs (MOWCYA) and development partners have been conducting GRB trainings and creating awareness among the planning, budget and gender experts as well as legislative bodies at federal and regional levels. International development partners and NGOs have also been involved in creating awareness on GRB.

### **3.5.2. Challenges**

Despite the above accomplishments, challenges to implement GRB are many. Below are listed some of the factors that hinder the effective implementation of GRB in the country.

- a) Limited technical know-how on GRB approaches;
- b) Limited coordination, capacities, commitments and accountabilities mechanisms for promoting gender equality within government structures;
- c) Limited availability and utilization of age, sex and gender disaggregated data to support evidence based planning;
- d) Inadequate number of trained experts on GRB; and

However, government commitments to ensure equitable and inclusive development and various budget reform initiative programs can create an ideal opportunity to institutionalize GRB. These enabling environments also help to address the challenges that could be faced during the implementation of the GRB.

### **3.6. Budget Reforms in Ethiopia**

As part of the on-going civil service reform programmes, the government has introduced Programme Budgeting system at the federal level. Prior to the adoption of the Programme Budgeting initiative, the country was following the Line-item budgeting system<sup>2</sup>. From 2006/07 to 2009/10 pilot public bodies were selected to implement Programme-Based Budgeting; and in 2010/11 fiscal year all federal level public bodies switched to Programme Budgeting for shadow programme budgeting; and in 2011/2012 fiscal year, the Programme Budgeting system was further strengthened and total implemented at federal level.

The main objective of programme budgeting system is to allocate resources for outputs or results, it also shows the relationship between plans and budgets, and coordinates both capital and recurrent budgets. The line-item budget system on the other hand, focuses only on inputs. Below is an illustration of the main differences between Programme-budgeting and Line-item budgeting.

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<sup>2</sup>The Line-item budgeting system is still being implemented at regional level.



## Program vs. Line-item Budgeting

	Program budget	Line item budgeting
1	Focuses on outputs/results	Focuses on inputs
2	It starts from the public bodies' vision, mission and strategic plan	It does not reflect on/draw from the public bodies' mission, vision and strategic plan
3	It coordinates development plan and budget	It shows budget separately
4	It shows both capital and recurrent budget together	Capital and recurrent budget are shown separately
5	It gives accountability and responsibility to the public bodies	It works by controlling
6	It is base for performance audit	Difficult for performance audit
7	It is conducive for measuring outputs/results	It is not conducive for measuring outputs/results

### 3.7. Purpose and Scope of Program Budgeting (PB) in Ethiopia

#### 3.7.1. Purpose of Programme Budgeting

According to the Programme Budgeting (PB) Manual (MOFED, 2010) of Ethiopia, the essence is to allocate resources to outputs/results in a programme structure. The programme is the main vehicle for delivering and measuring outputs/ results, and ultimately of infrastructure and service provisions. Therefore, the main purpose of PB is to link resource allocation with programme outputs/results so as to ensure adequate delivery of infrastructure and services to all the citizens in the country.

#### 3.7.2. Scope of Programme Budgeting

According to the Programme Budget (PB) Manual, infrastructure and services are delivered through specific organizations, namely: - the federal public bodies and ultimately, regional states and individual woredas at district council's level. The PB Manual underlines that in the Ethiopian context, the primary concern of PB is to get infrastructure and services delivered to the people. Thus, the scope of application of PB extends to these organizations (mentioned above), which engage in the practical delivery of infrastructure and services.

## **SECTION FOUR**

### **Steps to Mainstream Gender into the Program Budgeting Process of Ethiopia**

#### **4.1. The Programme Budget Cycle**

The programme budget cycle has nine stages or steps as indicated in the box below.

- Pre-preparation by Public Bodies
- Notification of annual subsidy;
- Issuing the Budget Call;
- Budget requests;
- Budget hearings;
- Preparation of the draft recommended budget;
- Recommended budget reviewed by Council of Ministers, and
- Legislative approval and appropriation of the budget.

Each stage of the budget cycle provides important entry points for the implementation and/or introduction of GRB approaches. This starts from the initial stage of engaging in policy review where sectors evaluate or assess the inclusion of gender equality objectives within sectoral policies and plans, and leading to translating policy objectives into concrete activities. The budget cycle provides opportunities to incorporate gender perspectives in the process (See section 4.5).

As pointed out in Section 3, the government of Ethiopia is shifting from the Line-item budgeting to Programme Budgeting system. To achieve this, the government has put in place a framework to guide Public Bodies in developing their Annual Reports, Infrastructure and Service Improvement Plans known as Program budget document. Program budget document is the annual budget document or framework of the Public Bodies that directs how annual programme budgets should be developed and consolidated based on their (institutional) strategies, outputs and activities. Therefore, Program budget document helps Public Bodies in the following way:-

- (a) To prepare a sector programme budget;
- (b) To confirm the coordination between plans and budgets; and
- (c) To submit performance reports by comparing plans with budgets. This implies that the programme budget emanates from the plans.

The planning and budgeting essentials of Program budget document. are:-

1. Strategic performance framework (the three year perspective)
2. Performance of last year
3. Progress of this year
4. Proposals for next year
5. Resource requirements for next year (the consolidated budget)



From a gender point of view, the Program budget document. framework provides great opportunities for experts, planners and budget officers to mainstream GRB approaches within the Programme Budgeting processes and content. In practice, the annual programme budgeting processes require that all the three levels of analysis (within Program budget document. framework) to be gender mainstreamed. The three levels of analysis of Program budget documents are listed below.

**Level 1:**      **A Strategic performance framework:** the three-year infrastructure and service delivery perspective, down to SMART objective setting and program construction;

**Level 2:**      **Outputs, targets and three years expenditure estimate:** converting each SMART objective into a set of outputs and indicative three-year costs (each program's MEFF); and

**Level 3:**      **Annual budgeting:** converting the MEFF total into an annual figure and verifying through project/main activity and input analysis; i.e. the annual estimates.

Within this context however, efforts to mainstream gender in the Program Budgeting processes must start in the early stages; **they must not be added on at the end.**

The following sections below, suggest ways in which experts, planners and budget officers in all public bodies can do at each step of the budget preparation process to mainstream gender perspectives.

## **4.2.      Level 1: A Strategic Performance Framework**

Under this level, several preparatory budgeting activities are supposed to be undertaken for fulfilling programme budgeting requirements. These call upon public bodies to articulate national and sectoral policies by identifying existing links (or gaps) between policies and their strategies, when developing mission and vision statements, as well as when setting their objectives and targets for budget priorities. As demonstrated below, all the activities at this level (of strategic performance framework) need to be 'engendered' so as to allow for effective gender interpretations of each step undertaken:

### **4.2.1      Step 1 of Level 1:      Analysis of National Goals and Policies With a Gender Perspective**

During this stage, public bodies experts (in gender, planning, budgeting, etc.) need to provide a gender review of all the key national policy frameworks (e.g. GTP, MDG, MEFF, Strategic Planning Management Document of each Public Body, Sector Development Programmes, etc.) in order to highlight the identified gender issues/gaps. Information generated from this process is crucial for justification for mainstreaming gender aspects at different levels of annual budget preparations.



Furthermore, each Public Body needs to assess its goals (which are based on national goals), for their gender sensitivity because some the national and public bodies' goals may not be gender responsive. It is therefore important that public bodies' goals and policies underlying the budget allocations are assessed and analysed in order to identify gender issues or gaps, and their (issues and gaps) likely impacts on men and women, boys and girls in the public bodies.

Public bodies' goals and policies can be analyzed by asking – whether existing goals and policies are likely to reduce, increase or leave unchanged the gender issues/gaps identified in the public bodies. In order to answer this question, each Public Body must conduct a gender aware policy appraisal or evaluation of its expenditure every few years to assess the policies that underlie the budget allocations in terms of their (i.e. policies) likely impact on women and men (the evaluations can be attached as annexes to the budget document). Each Public Body is responsible for seeing that the evaluation is done. Such institutions can ask research institutions to assist, but they should be encouraged to do their own independent evaluations.







Sometimes Public Bodies do not need to start from the beginning in making these analyses as some of them may already have done gender analyses of their sectors. For example, MoA, MoE and MoH have done some gender-aware policy evaluations of their contexts, which is a demonstration of good practice. There are also several general 'gender profiles' in the country, which can be helpful in the identification of the key gender issues in different public bodies. Public Expenditure Review (PER) papers are also policy evaluations, which are useful, although sometimes do not adequately discuss gender issues.

It should be noted that a full, detailed analysis of the public body is time-consuming so it is not possible for an institution to cover all aspects of each year. However, every few years a public body can develop **position papers** which examine how and whether specific policies are working towards promoting gender equality objective. The information generated is useful for identifying gender gaps in the public body. The information can also provide age, sex and gender-disaggregated data. Both identified gaps and age, sex and gender-disaggregated data are important guides for public bodies in making budget choices that affect different social groups of men and women in different ways. Information collected from position papers can also be shared with policy makers and other actors involved with the preparations of policies and frameworks at the national level, including the Council of Ministers and Parliament.

Public bodies experts engaged in planning and budget preparation can also get more information on policy and gender issues from MOWCYA and Women/Gender Affairs Directorates within Public Bodies, Central Statistics Agency (CSA), and Universities. These actors also need to be familiar with key national and international gender-related instruments and documentation including the National Women's Policy, CEDAW, Beijing Platform for Action, just to mention a few.



#### 4.2.1.1 Checklist for Analysing National Goals and Policies with a Gender Perspective

-  Select the main national and sectoral policies for reviewing with a gender perspective. Don't forget about related sectoral policies.
-  Analyse the selected policies to identify gender issues or gaps in the public body in relation to broader national goals. Analysis involves examining the extent to which the policy of public bodies focuses on women's empowerment and other gender gaps in terms of resources, information, and opportunities available to women.
-  *Use other relevant documentation and information to link up with their gender goals and focus.* These may include:
  - ✓ Vision 2025 and related documents;
  - ✓ Government commitments in gender equality documents (e.g. Beijing Platform for Action (BPFA);
  - ✓ Report on implementation of MEFF and budget in previous year;
  - ✓ Budget Call – its main direction on different national goals, including gender;
  - ✓ The Budget Speech;
  - ✓ Papers analysing annual performance of the budgetary allocations in the Public Body; and
  - ✓ Relevant information and data from MOFED, other Public Bodies, Central Statistics Agency, research and other local and international institutions, etc.
-  During the review, **identify existing and potential entry points** for mainstreaming gender goals in the public bodies using sex and gender-disaggregated data. Some data will already be available. Some data you may need to collect especially for your analysis.
-  **Identify existing and potential constraints** for mainstreaming gender in the public bodies' goals so as to develop gender-focused strategies (at the level of objectives and targets of later steps) to address the observed constraints at the sectoral level.
  - ✓ For example, if the identified gender gap is the low capacity of women within a particular public body, what resources can be allocated to meet objectives and targets to overcome the gap? Are women/men mentioned either as agents or beneficiaries? If women/men are not specifically mentioned as agents or beneficiaries, what is being done?
-  **Develop linkages and information sharing** with the MOFED, other Public Bodies, and research institutions.

#### **4.2.2 STEP 2 of Level 1: Development of Public Bodies Plans with a Gender Perspective**

Planning is making decision about what the public bodies can do and how to do it. It helps also to identify priorities- so that implementation focuses on the identified issues (the priorities) as the most important part of plan. If the priorities, interests, level of effort to be exerted and amount of resources to be channeled in public bodies at different levels are not coherent among each other leads to duplication of efforts and wastage of resources will be a problem.

Planning process also helps to articulate on what to achieve, how much resources are required, and how to design implementation and follow up strategies. Basically, every public body has a Strategic Plan, usually of 3-5 years, and annual plan, which is extracted from the Strategic Plan. Planning and budgeting are highly linked and hence should and cannot be treated independently; if they are treated independently, the actual costs of fiscal performance may be hidden.

Public body planning processes, especially annual planning, offer a key entry points for institutionalizing the GRB approaches at programme budgeting levels. Gender and planning experts should critically consider gender issues when setting priorities by considering people that will be affected most from those priorities; and how they will be affected. This calls for having in place sex and gender disaggregated data (not simply adding some gender sensitive words). By doing so, sectors can mainstream gender issues in the programme priorities, put in place gender specific objectives or priorities, allocate resources for them (gender issues), and also put in place to monitor and evaluate implementation of gender equality priorities/objectives.

One way of ensuring gender-focused Public body planning, is to conduct a Gender Analysis so as to identify key gender issues (and age, sex and gender disaggregated data) for planning and budgeting.

##### **4.2.2.1. Key Steps for conducting an institution based Gender Analysis**

1. Assess the situation of women, men, girls and boys in a given Public body by collecting age, sex and gender disaggregated data/information for each area below. *Assess also how the gender division of labour and patterns of decision-making affects men and women in the public body.*
2. Assess who has access to and control over resources, assets and benefits in programs/projects in the Public Body.
3. Understand women's/girls' and men's/boys' different needs, priorities and strengths.
4. Understand the complexity of gender relations in the context of social relations, and how this constrains or provides opportunities for addressing gender inequalities at different levels in Public body.
5. Assess the barriers and constraints to women and men participating and benefiting



equally from the Public body's key processes, including programs and projects, this includes:

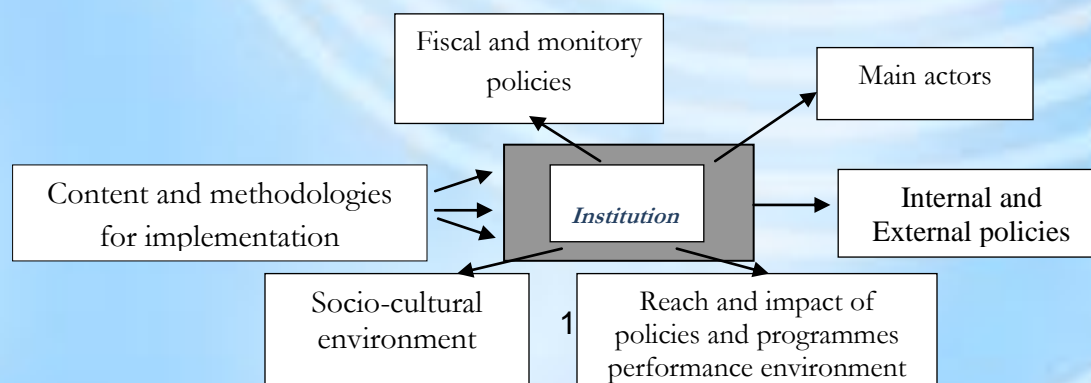
- *Assessment of the extent to which policies address the gendered situation, i.e. the developed strategies to address barriers and constraints as identified above.*
- *Assess if the Public body's strategies and programs with high potential for gender equality and women's empowerment are adequately resourced.*
- *Assess the institutional/staff capacity for gender sensitive planning, implementation and monitoring, and the developed (if any) strategies to strengthen capacity.*
- *Assess the potential of key processes in the Public body, including how programs and projects are implemented to empower women, address strategic gender interests and transform gender relations.*
- *Assess how gender-sensitive indicators are developed to monitor participation, benefits, the effectiveness of gender equality strategies, and changes in gender relations within the Public body.*

6. Assess how age, sex/ and gender disaggregated data/information is applied in policy development, planning and budgeting.

Another way of engendering sector planning processes is to conduct a Public body's SWOT (Strengths, Weaknesses, Opportunities and Threats) and PEST (Political, Economic, Social and Technological) analysis with a gender perspective in order to collect information on what is happening in a Public body. SWOT and PEST analyses are often used to highlight both the potentials and constraints in the internal and external environments; these are important exercises because the planning and budgeting process must take these into account.

The diagram below shows some of the things that exist in both the internal and external environments of Public-bodies, and which can affect their organisational performances. Users of this Guideline are required to think about other 'boxes' to add to the diagram. Remember to look for gender issues in both internal and external environments. For example, one of the institutional weaknesses in a given Public-body could be stated as 'a limited gender capacity to guide gender sensitive budgeting processes for a sustainable sector development and management'.

### The internal and external environment of an Institution





Furthermore, Public Bodies may carry out gender responsive stakeholder analysis during the planning stages in order to ensure gender inclusiveness in selection of stakeholders. Stakeholders are the people and groups of people that are affected by and/or involved in the Public bodies' activities directly or indirectly. The most important stakeholders are the ordinary citizens (women and men) who should benefit from the Public bodies' activities. Other stakeholders include public bodies, parliament, the private sectors, donors and NGOs/CSOs.


Key questions that should be raised at this stage include: *Who are the high, medium and low levels stakeholders for your organization? What is the sex composition of each stakeholder group? What are the interests of each stakeholder group with respect of gender?*


For example, the Ministry of Water and Energy is expected to rank women and children as one of their high (key) stakeholders/customers who need budgeting attention to reduce their workload, so that they can participate more effectively in developmental activities in the sector.

Sometimes Public-bodies conduct the stakeholder analysis on their own. This means experts in these institutions may not pay much attention to the views, needs and reactions of different stakeholders/customers. A better way of finding out people's views, needs and reactions is to ask them and involve them directly in the stakeholder analysis. The checklist below assumes that Public-bodies will involve stakeholders/customers directly while making the sectors planning and budgeting approaches and processes gender centre.

For example, in order for all the stakeholders/customers to participate effectively sectoral task force members and other experts will need to enhance their own skills in participatory and gender sensitive methodologies and techniques. This is important for generation of active participation of all categories of stakeholders, i.e. women, poor people and other marginalised groups. Sometimes it is better to organise special separate sessions for some groups of people to enable them to express their views freely and clearly.


#### **4.2.2.2. Checklist for Mainstreaming Gender in the Stakeholders' Analysis Process of Public Body's**


 As a first step, **review who are and should be the primary stakeholders/ customers of a given Public-body**. To ensure that the planning and budget processes of the Public Body are developed in a gender-responsive manner, the **stakeholders/ customers** analysis process must involve a wide range of participants. In choosing the stakeholders/customers and the roles to be played by each, remember to consider gender equality issues. Relevant considerations are the willingness and capacity of all stakeholders/customers to work in a gender-responsive environment and to work in a way that supports the Public Body's policies on gender equity and equality.


 **Develop gender-focused approaches for the identification and selection of stakeholders/customers** to attend meetings and sessions. For example, invitations can be extended to gender-oriented institutions, groups and other representatives of disadvantaged



groups including women. Build a database on these actors as they can also be used for other advice, for example on how the budget actors can reach out to more women in rural areas.


 **Remember to include both women-only groups and mixed groups which are gender-responsive and work on gender issues.** Women and women's groups should be explicitly included among the primary stakeholders/customers. Take special efforts to identify and reach key women stakeholders/customers such as women parliamentarians,, women in business, women in professions, representatives of community-based organisations (CBOs), NGOs and other groups.

 **Convey basic concepts of gender analysis, planning and monitoring to stakeholders** in a simple and applied manner, so that they can be understood by stakeholders/customers who are not familiar with gender as an important factor in planning for sustainable development.

 **Take extra steps to encourage active involvement and participation** of both women and men in the stakeholders/customers analysis sessions. Aim at obtaining balanced perspectives from men and women on all institutional issues, especially in prioritising how the Public Body can meet their needs.

=> Use participatory methodologies in facilitating the sessions. Work actively towards allowing women's voices to be heard.

=> Ensure that issues discussed in the sessions are discussed from a gender perspective – that participants (women and men) are facilitated to make gender part and parcel of the main issues brought out.

 **Ensure that the agreed end result** of the session reflects issues raised by all the different stakeholders/customers. The result must be 'owned' by participants.

#### **4.2.3 STEP 3 of Level 1: Reviewing the Mission of the Public Bodies with a gender perspective**

The mission statement of an institution is instrumental in guiding what is to be achieved over a period time. As part of programme budgeting requirements, Public Bodies are directed to review their mission statements. As this is done, it is important that gender related questions are raised as well. Here one can for example ask the following questions: *"What results are expected from the Public Body? Does the mission statement of the Public Body focus only on efficiency, or does it also uphold equity and equality objectives?"*

Often planners, budget officers and experts in Public-bodies do not play a key role in developing or reviewing organizational mission statements. However, these actors need to take interest and at times play a role, especially in their engenderment. For example, planners and budget officers can put forward to higher decision-makers their contributions on how the Public-bodies' mission statements can be improved by incorporating gender perspectives. Normally, an



improved mission statement from a gender perspective will ensure that during subsequent steps of budget preparations such as setting of objectives, targets and budget estimations, the focus on empowering women and other disadvantaged groups in a given Public body will not evaporate.

Ideally, the mission statement of a Public Body should clearly state who is aiming to address or reach – women or men, or both; and at what level – i.e. federal, regional, or community level.

For example, the Mission statement of the Ministry of Agriculture has stated as, “....*Eradicate poverty from the society, reach high productivity by using improved technology, create modern agricultural system for economic structural transformation, develop market led agricultural method, develop and care natural resources and sustainable use, reduce disaster conditions, improve capacity of disaster preparedness, develop private sector and ensure women and youth participation and benefit..*”

This directs policy makers and implementers to ensure women and youth are protected, participated and benefited from the Ministry's development activities. This mission statement explicitly stated gender and youth issues.

#### **4.2.4 STEP 4 of Level 1: Reviewing the Vision Statement of Public Bodies with a Gender Perspective**

The vision is a general statement about the Public Bodies' long term objective/s and focus. It indicates the direction in which the Public Body wants to go. Reviewing the vision from a gender perspective will lead to a discussion on: **"What are the core values of the Public Body? Is gender part of these values?"** If gender is not already incorporated into the values, then relevant actors in the Public Body in question need to (or be advised) to re-state the vision statement to address or and target both women and men, as both groups are important stakeholders/customers of the Public Body.

Gender could be mentioned explicitly in the vision statement so that no-one forgets this fact at any given time during planning and budgeting. It is therefore important that experts in different fields - gender, planning and budget take time during budget preparations to review the Public Bodies' vision statements from a gender perspective and then forward their recommendations to higher levels of the Public Bodies' decision-making processes.

For example, the vision statement of the Ministry of Water and Energy could be reviewed for improved gender impacts. Currently the vision reads “...Ethiopia will be a model of excellence in the development of water resources and their utilization, and will also be renewable energy hub in East Africa by 2015”.

From a gender point of view, this Vision could be improved to read “....*Ethiopia will be a model of excellence in the development of water resources and ‘equitable’ accessibility, utilization, and will also be a renewable energy hub in East Africa by 2015*”.



#### **4.2.5 STEP 5 of Level 1: Setting the Public Bodies' Objectives with a Gender Perspective**

The mission and vision statements are translated into concrete objectives, which includes the things that the Public Bodies want to achieve in the coming three years (for the MEFF) and one year (for the annual budget).

Experts from different directorates including those from planning and budgeting in a given Public Bodies need to play a more active and direct role in this step. They require skills in gender analysis and gender responsive planning which enable them to mainstream gender in all the Public Bodies' objectives and should also include specific objective(s) aimed at promoting gender equality and women's empowerment – so as to achieve both mainstreamed and gender specific targeted expenditures from budget allocations. The Checklist below demonstrates how the objectives of Public Bodies can be 'engendered'

##### **4.2.5.1 A Checklist to Engender the Process of Setting the Objectives of Public Bodies**

1. **Review last year's programme objectives** to determine the outcomes of organizational performance in relation to the different groups of the Public Bodies' stakeholders/customers – i.e. women, men, girls, boys, male and female youth, etc. Use all available sources of information, including Public body reports, research reports, socio-economic statistics (e.g. household surveys).
2. **Ensure that the objectives aim at addressing the needs and priorities of both women and men.** All objectives that are developed should have a gender focus i.e. they must pay attention to the priorities, needs and interests of both men and women in the Public Bodies, and include empowerment objectives as well.
3. **Develop specific objectives for women** where necessary. For example, in the health sector a specific gender and women objective could be: *'to reduce maternal death rate (maternal mortality rate)'* or *'to eradicate harmful traditional practices'*.
4. **Ensure that the process of ranking objectives (prioritisation) includes gender considerations;** make sure that the objectives with the biggest gender equality impacts do not come at the bottom of the list.
5. **Develop alternative options for protecting or empowering social groups** who may be affected negatively by some of the objectives. Safety nets for women and other disadvantaged groups may be necessary to cushion the negative impacts of privatisation and other reform objectives being undertaken.
6. **Ensure that objectives are SMART.** For example quantitative objective can be stated as follows: Increase the clean water coverage from the current X percent to Y percent by 2006 (Ethiopian Calendar). On the other hand; the qualitative objective would be to see that women participated effectively in water committees at the local levels.

7. **Analyse the impact and benefits** of the objectives from a gender perspective; be sure to take into account the differences in socio-economic status of women and men.

For example, one of the objectives of Ministry of Health is '*Improving access to health services*'.

When this objective is analysed for gender responsiveness, it demonstrates a transformative potential for rendering equitable health services.

The objective on "*Improving access to health services...*" could be improved as follows: "*...Improving access to health services, with a focus for the poor and marginalised groups...*"

*This helps* to ensure **access of health services** to poorest women, men, boys and girls in communities. Often, underlying gender factors such as affordability, distance to the health facilities, heavy workload, lack or limited decision making for poor women hinder them from accessing health services at different levels.

#### 4.2.6. **STEP 6 of Level 1: Programme Construction and Definition of the Programs**

Each 'SMART' objective should define the programme. The main activities of the programme have to be explained briefly. This is one entry point to integrate gender issues at programme level.

For example, in the Ministry of Water and Energy for "Water supply and Sanitation Programme" the programme is stated as follows:

*'The activities of this program include, follow up studies and construction of water supply and sanitation projects, general evaluation and follow ups, provide different supports, administer contract administration, deliver short term training and workshops and undertake office management'.*

These can be added to the programme activity to make it gender sensitive such as:

- Ensure that involvement of both women and men in all stages of the construction of water supply and sanitation facilities.
- Ensure equitable accessibility of clean and safe water.
- Ensure the involvement of women in the administration of water supply points.
- Ensure equal participation of men and women in continuous training of such programs.



#### 4.3. Level 2: Setting outputs, targets and three years expenditure estimates

Level 2 of the Programme Budget Preparations in Public Bodies are setting outputs, targets and three years expenditure estimates. This stage involves converting each objective into specific outputs (with indicators and targets), to be achieved over the 3 year period. This is where the components of programmes - i.e. what will be done with what amount are defined. In this way, programmes are specified in detail, including the targeted outputs, activities to achieve them, inputs required, and their resource requirements.

In terms of GRB approaches, this stage of budget preparation provides a strategic point of entry for enhancing gender responsiveness. For, example when targets and indicators are developed gender discussions should be made central so as to promote increased gender related allocations. Step 7 below demonstrates how targets for a Public Body can be engendered.

The second prioritization (i.e. after the objectives' prioritization – of programmes: within each programme) focuses on outputs within each programme. During prioritization, the issue of gender should be considered as one of the selection criteria. To implement this effectively, the programme budget document a given sector has to incorporate gender sensitive criteria (i.e. equity) in addition to efficiency, effectiveness, and feasibility.

##### 4.3.1. STEP 7 : Development of Indicators and Targets for Public Bodies With A Gender Perspective

As stated earlier the main function of the **objectives** is to state what Public Bodies wants to achieve. While **performance indicators** tend to measure outputs, quantitatively and qualitatively, **targets** state more exactly, in terms of numbers and quality, how far the Public Bodies plan to move towards achieving each objective in the next one year and the next three year. In MEFF planning, planners and budget experts need to set both three-year and annual indicators and targets. Three-year targets state what must be achieved at the end of the MEFF period. Annual targets state what the Public Bodies will achieve in the coming year. These are short-term targets.

The targets are helpful in planning; as each year helps to check whether last year's targets have been reached or not, and adapt the MEFF for the next years accordingly. Setting of targets is also useful as indicators are set in relation to how the targets will be achieved. Both the review of last years' target achievements as well as setting of indicators on short and long term basis provides opportunities for engendering the targeted outputs and activities. The Checklist below provides the 'hows' of engendering annual/three years' targets.

#### 4.3.2. Checklist for Developing Indicators and Targets with a Gender Perspective

-  **Ensure that all indicators and targets incorporate gender equality objectives.** Plans should provide for extra support to women and other disempowered groups to ensure that equality objectives are met. This can be done through women-specific or other activities. For example, in secondary education there can be special classes for girls in science because of the large gender gap in science enrolment. Another example is when planning capacity-building activities within a Public Body, the indicator and target could be disaggregated to show the number of women and men to be included in the activities.
-  **Develop both qualitative and quantitative indicators in respect of gender equality objectives.** In education a quantitative indicator would be getting of boys and girls enrolment ratio in secondary school, or building a certain number of schools in rural areas.
-  **Use gender-sensitive language in presenting the indicator. Use ‘he and she’ instead of only ‘he’ to show that all people are included.**
-  **Mention gender explicitly as a priority.** Targets should be oriented towards benefiting different social groups within a Public Body.
-  **Include targets for all three categories of GRB expenditures** – gender-specific expenditures, equal-employment expenditures and mainstreamed expenditures. Don’t put all the focus onto gender –specific expenditures or women’s focused expenditures—remember that the Public Body’s main function is to deliver goods and services to citizen (women and men).
-  **Adopt gender progressive attitudes in formulating the activity, input and so on associated with a target. That is, consciously work towards ensuring that both women and men benefit from the budgeted activities of the Public Body’s sectors.** Also check that the plans do not have overall negative impacts on women or any other social group.
-  **Where possible, disaggregate the indicators and targets** to clearly indicate the gender equality objectives of each target in promoting equal opportunity measures.
-  **Develop gender-oriented performance indicators.** For example, indicators can measure the level of women’s participation and the degree to which women benefit and are empowered



#### 4.4. Level 3: Annual Budgeting

The third level of programme budgeting is annual budgeting - a stage where the MEFF total is converted into an annual figure and verified through project/main activities and input analysis, i.e. the annual estimates. This is an important stage for ensuring that GRB approaches are kept alive throughout, for example, analysing the presentation of annual estimates to determine how much has been allocated for gender related targets.

Also during the process of determining input (input analysis) for the proposed programmes/outputs/targets/main activities or projects, key actors in planning and budgeting need to be and remain conscious that gender responsive aspects do not evaporate. For example, it is important to ensure that when articulating inputs required (e.g. labour, materials, finance, etc.) for programmes/ outputs/targets/main activities or projects are age, sex and gender disaggregated data is used to demonstrate how many women/men can participate or be trained in a given activity through the allocated budgets. Furthermore, during stages of preparing/estimating input costs (i.e. total money required for the main activities and projects); gender analysis/disaggregation should be taken care of.

It is essential to ensure that all the above/earlier processes/stages in budget preparations are made gender responsive in an effective way.

#### 4.5. Opportunities for Institutionalizing GRB within the Program Budgeting Context

Under the programme budgeting processes, several other opportunities arise for enhancing gender responsiveness of the budget preparation. One such opportunity relates to the different stages of the planning and budgeting cycle: **from preparations to approval**. These include planning cycle: the Macro-Economic and Fiscal Framework (MEFF) preparation; notification of the three-year subsidy estimates, preparation of the annual fiscal plan, and budgeting cycle include: - mid-year program review; work plan preparation; Issuing of the budget call, budget requests, budget hearings, preparation of the draft recommended budget; review of recommended budget by council of ministers and legislative approval and appropriation of the budget.

The **planning and budgeting cycle has the following major stages** (The Programme Budget Manual by MoFED, 2010):

##### **The planning cycle includes:**

- the macro-economic and fiscal framework (MEFF) preparation;
- notification of the three-year subsidy estimates,
- preparation of the annual fiscal plan,

##### **The budgeting cycle includes:**

- pre-preparation by Public Bodies

- Notification of annual subsidy
- issuing the budget call,
- budget requests,
- budget hearings,
- preparation of the draft recommended budget;
- review of recommended budget by the Council of Ministers; and
- Legislative approval and appropriation of the budget.

#### 4.5.1 Planning Cycle

During this cycle, policy analysis should take into account gender issues at macro-institutions.

**Entry Point:** *policies related to gender should be considered.*

#### 4.5.2 Budgeting Cycle

##### **Stage 1: Pre-preparation by Public Bodies**

The first stage involves preliminary work towards budget preparation by Public Bodies. This is where Public Bodies both at national and regional levels, would engage in policy review, review of the national development framework (GTP) and their performance from last year. This is the stage where respective Public Bodies articulate their plans in the light of the national objectives and sectoral policies, while taking into account their performance from the previous year, the progress of the current year and their plans for the coming year within the framework of the medium term plan.

**Entry point:** *We can use the Level One of PB (Strategic Performance Framework, (steps 1 – 7) to integrate gender issues.*

This stage of the budget cycle is ideal to evaluate or examine the inclusion or otherwise of gender equality objectives within sectoral policies and plans. This forms the basis for the remainder of the budget cycle, in that, if gender equality objectives/issues are not articulated well at this stage, there will be no justification or ground for formulating other activities.

Actors that can play an important role towards the incorporation of gender equality objectives in the policy interrogation process include:

- Gender/Women affairs directorates/ department – through their coordination and monitoring roles
- Experts that engage in planning at each directorate/ department
- Planning directorates/ department

**NB: there is need for effective coordination among the above actors.**

This stage involves program construction on the basis of policy objectives and outputs from program review. This is where components of programs i.e. what will be done with what amount will be defined.



The core task in budget preparation is programme construction. Programme construction concerns both capital and recurrent expenditures. Programs specify in detail, the intended outputs, the activities to achieve them, the inputs and process required.

This stage deals with the level one of PB, programme construction, (step 6 of level 1) and involves translating policy objectives into programmes and concrete activities; it is ideal to construct gender responsive activities.

### **Stage 3: Notification of annual subsidy**

The House of Federation prepared and approved budget subsidy formula of regions. Using the approved subsidy formula, MOFED prepares the budget for subsidies to regional governments and administrative councils and notify each regional government and administrative council of their annual subsidy.

**Entry point:** *The House of Federation could use gender equity as one parameter while preparing subsidy formula. House of Federation can analyze using the following points:*

- a) Analysis of the situation of women, men, girls and boys in a given regions;
- b) Assessment of the extent to which policies address the gendered situation; and
- c) Assessment of budget allocation.

### **Stage 4: Issuing the budget call**

MOFED sends the Budget Call to all public bodies with the following criteria:

1. Their ceiling for programme expenditure for the coming fiscal year;
2. The deadline for submitting their budget request;
3. A review of the policies that affect the expenditure of public bodies;
4. General guidelines for the preparation of the program budget submission; and
5. Detailed instructions and formats for preparing the request for the program budgets.

MOFED issues the Budget Call Letter to all Public Bodies by February 8 of each year.

**Entry point:** *inclusion of gender criterion as part of the general guidelines for the preparation of programme budget. The Gender Directorate at the MOFED should play an important role in terms of ensuring adequate and explicit articulation of gender as one of the main considerations in the preparation of the budget call. At this stage, MOFED should include an article that emphasizes the integration of gender perspective consistent with or as framed in government policies, goals and strategies.*

### **Stage 5: Budget Requests**

The 'budget request' involves Public Bodies pertaining their budget requests within the budget ceiling issued in the Budget Call. This is where budget prioritization is done.

**Entry point:** *Public Bodies should consider gender issues while prioritizing programmes, objectives and activities, which should be directly attached with Level one of the programme budget which explains about Public Bodies' specific programme construction. Each public body's gender and planning directorates/ department should have to play a role in collaboration with other directorates/department.*

### **Stage 6: Budget Hearings**

This is the stage where before preparing a draft recommended budget, MoFED will conduct 'budget hearings'. These hearings are designed to respond to any issues raised during MoFED's initial review of any public body's PB. Officials from each public body will be questioned about their budget requests, and sometimes invited to submit additional supporting information/documents. The information obtained from these budget hearings will enable MoFED to move forward with the preparation of a draft recommended budget.

**Entry point:** *After receiving budget request proposals from the public bodies, the budget directorate of MOFED has to review gender responsiveness of the public bodies' budget requests, and the gender director should provide relevant technical assistance related to GRB. In addition to this, the budget hearing process involves a number of appropriate experts including gender experts from each public body to defend, explain and justify budget allocated to gender equality objectives and activities in line with the public bodies' policies.*

**Actors to be involved during budget hearing are:** MOFED gender directorate, directors of various programmes from the respective *public bodies*, gender directorates from the respective *public bodies*.

#### **What to do during budget hearings?**

- ✓ Gender directorates from the respective *public bodies* should lobby for a review process to ensure gender concerns are adequately taken into consideration during budget hearings.
- ✓ The MOFED gender directorate should lobby for the review of the budget from a gender perspective during budget hearings.

#### **Questions to be raised during budget hearing**

- ✓ Interrogate the budget from a gender perspective by asking for example: Are the main gender issues identified in every *public body* and properly integrated in plans, programmes and activities?
- ✓ Do public bodies prioritize their objectives, programs, outputs and activities from gender perspectives?
- ✓ Has the prioritization of programme activities in light of the budget ceiling taken into account gender considerations? (i.e.focusing on the prioritization criteria).



- ✓ Do programmes and activities that have been prioritized by the respective *public bodies* reflect gender equality objectives?

### **Stage 7: Preparation of the draft recommended budget**

The draft recommended budget is the consolidated budget that MOFED prepares and submits to the Council of Ministers.

**Entry point:** *In this stage, MoFED should critically scrutinize the draft recommended budget to ensure gender issues are not left behind. The budget documents that are prepared for budget speech and approval need to address gender responsiveness to underline the commitment of the government to gender equality.*

**Actors:** MOFED Budget Preparation and Administration Directorate, and the Gender Affairs Directorate.

### **Stage 8: Recommended Budget Reviewed by Council of Ministers**

The Council of Ministers receives the draft recommended budget from MoFED, and carries out its own review of the draft recommended budget. The Council of Ministers may order MoFED to make adjustments or revisions to the draft recommended budget before the Council 'recommends' it to the House of Peoples' Representatives. The recommended budget is now ready for review, approval and appropriation by the House of Peoples' Representatives.

**Entry point:** the MOWCYA as a member of the Council of Ministers has to play an active role in the interrogation of *public bodies'* budgets from a gender perspective.

**Actor:** MOWCYA

**Things to do and Questions to be raised during this stage:**

- ✓ Ensure gender equality objectives/gender issues that are prominently seen in respective *public bodies* are integrated within sectoral budget.
- ✓ Lobby for maintaining gender specific expenditure in the revision process.

### **Stage 9: Legislative Approval and Appropriation of The Budget**

The recommended budget will be presented in a Budget Speech by the Minister of Finance and Economic Development, to the House of Peoples' Representatives (HPR), on a designated date. After consideration, HPR will send the budget document to the Budget and Finance Standing Committee for further scrutiny. The Budget and Finance Standing Committee, in the presence of MoFED officials, will then invite selected stakeholders to finalize consultation on the

annual budget. Once approved by the House of Peoples' Representatives, the 'recommended budget' becomes the 'approved budget'.

**Entry point:** *Through the Women's, Children and Youth Affairs and Finance and Budget Standing Committees of the Parliament, interrogation of the country's budget in light of the country's commitments to advance gender equality as expressed in different policy documents and GRB guidelines.*

**Actors:** Women, Children and Youth Affairs Standing Committee; and the Budget and Finance Standing Committee. At the time of public hearing, other Standing Committees and members of House of People Representative could also raise the relevant gender issues.

**Things to do and Questions to be raised at this stage:**

- ✓ Interrogate the budget from a gender perspective by asking whether the main gender issues identified in every *public body* have been properly integrated in plans, programmes and policies.
- ✓ Women, Children and Youth Affairs and the Budget and Finance Standing Committees need to lobby for a review of the budget from a gender perspective.

After the budget has been approved and notification given to each Public Body, each *public body* needs to develop their action plans based on the approved budget; and based on the action plans, there should be regular (quarterly) progress reports. The monitoring of spending and service delivery and outcomes should also be assessed. And in this process gender issue should be integrated.

## **4.6. Budget Execution and Implementation stage**

Budget implementation is not only executing the approved budget but it is also about administering the budget. The programme managers of Public Bodies are mandated to transfer budget within the programmes that they lead. This gives them autonomy for programme managers to administer the budget.

The administrative processes that are implemented after an organisation's budget is approved call for effective gender interpretations. One of the entry points is at the stage when after the approval of the budget; the Program budget document is amended so that it reflects the approved budget. At this stage, it is necessary to confirm that the already recommended gender activities have been approved and incorporated in the ARISP.

Furthermore, budget execution and implementation stage requires preparation of action plans and submission of cash requirements for outputs/results of programmes. At this stage, there is also a need to confirm whether gender mainstreaming activities have been incorporated in the prepared action plans.



As mentioned earlier, the main principle of programme budgeting is to give authority to government institutions, which creates a big opportunity for Public Bodies to implement their plans according to the approved budget. On the other hand, the ARISP can be considered as a yearly performance agreement between *public bodies* and MOFED, hence giving authority to Public Bodies' higher officials to administer their budgets and to check whether their implementation is gender responsive or not. For example, according to the Budget Transfer guidelines of the programme budget, the leader of the organisation has the mandate to transfer the budget from one project to another project of same programme. However, Public Bodies need to ask for permission from MOFED to transfer the budget from one program to another program.

On the other hand, if a *public body* may need additional budget for various reasons, then they need to submit their budget request to MOFED, which prepares an additional budget based on the request made by the *public body*. However, this needs to be approved by the House of Peoples' Representatives after the recommendation by the Council of Ministers. As this is done, gender discussions need to be kept alive!

## SECTION FIVE

### Gender Responsive Budgeting Framework Monitoring and Evaluation

Monitoring and evaluation (M&E) is a management tool that forms an integral part of planning and policy analysis. Monitoring is needed to measure the progress of outputs and projects; while evaluation reveals achievement of results (outcomes and impacts) of programs/projects. In this regard, Gender responsive monitoring and evaluation is a useful tool in identifying and integrating gender issues in tracking public expenditures are spent effectively and efficiently.

Gender responsive monitoring and evaluation mechanism is also reveals the extent to which budget allocations address the needs of both men and women, the impact on their lives and overall socio-economic wellbeing, as well as the budgeting processes and procedures are gender responsive. Therefore, Gender responsive Monitoring and evaluation in budgeting process is important in identifying the differential impacts of budget on men and women.

Below some relevant information that can be used for tracking and measuring gender responsive budgeting performance with in programme budget cycle are stipulated .

#### Checklist and Indicators for Tracking Gender Responsive Budget Performances using the Budget Cycle Process.

Stages	Budget cycle	Checklist	Indicators
1	Mid-year program review	<ul style="list-style-type: none"><li>• Are women's and men's situations analyzed and gender issues identified?</li><li>• Are national and sectoral policies revisions and performances tracking take gender issues in to consideration?</li><li>• Is last year's performance reviewed from a gender perspective?</li></ul>	<ul style="list-style-type: none"><li>• Gender issues are identified on last year program review.</li><li>• Mid -year policies and sector reviews based on gender and sex disaggregated data.</li><li>• Gender based baseline data and current progress achieved, stated in gender and sex disaggregated ways.</li></ul>
2	Work plan preparation – <i>redefined as program construction</i>	<ul style="list-style-type: none"><li>• Are policy objectives and outputs are gender responsive?</li><li>• Do inputs, outputs, and achievements indicators explicitly and inclusively</li></ul>	<ul style="list-style-type: none"><li>• Program articulated in gender responsive manner</li><li>• Inclusion of gender issues and concerns in policy objectives and outputs.</li><li>• Gender responsive and inclusive</li></ul>



Stages	Budget cycle	Checklist	Indicators
		<p>address gender needs?</p> <ul style="list-style-type: none"> <li>Does the programme description contain gender issues?</li> <li>Is gender one of the selection criteria in programme prioritization?</li> <li>Do the planned capital and recurrent expenditures are earmarked in gender responsive way?</li> </ul>	<p>inputs, outputs and achievements indicators in place(. Stated Sex, age and gender disaggregated inputs, outputs and achievements indicators)</p> <ul style="list-style-type: none"> <li>Program description format designed in gender responsive and inclusive ways.</li> <li>Designed program prioritization criteria based on gender responsiveness gages( such as gender gaps , access and entailments for resources and public goods)</li> <li>Identified, constructed and prioritization programs based on sex and gender disaggregated information.</li> <li>Level of gender issues addressed during a program construction.</li> <li>Proportion of planned capital and recurrent expenditures allotted for gender and related pro-poor and infrastructures sectors.</li> </ul>
3	Notification of annual subsidy	<ul style="list-style-type: none"> <li>Does gender situations and gender gaps considered as a parameter during regional budget subsidy preparation?</li> <li>Are other subsidiaries criteria take in to consideration gender gaps and/ or gender responsive?</li> <li>Is the notified subsidy budget encompassing GRB as part and parcel of the general budget process?</li> </ul>	<ul style="list-style-type: none"> <li>Gender equity and disparity included as a parameter in subsidy budget formula.</li> <li>Utilization of sex disaggregated data in allocation of budget subsidy.</li> <li>Gender responsive budget subsidy allocation system exist.</li> <li>GRB included as one prominent element in the subsidy notification process.</li> </ul>

Stages	Budget cycle	Checklist	Indicators
4 and 5	Budget call and budget request	<ul style="list-style-type: none"> <li>Is a budget call letter gender responsive?</li> <li>Are budget submission guidelines and formats reviewed from gender perspectives by MOFED gender directorate?</li> <li>Does communication made between MOFED and other public bodies' women machineries on gender responsiveness of the budget call?</li> <li>Do public bodies revisit their proposed budget request in light of gender responsiveness before submission?</li> </ul>	<ul style="list-style-type: none"> <li>Clearly stated statements and directive included on a budget call letter and budget guidelines and format, that enforce gender issues integration as indispensable criteria.</li> <li>Consensus reached between MOFED Gender Directorate and MoFED Budget Directorate on the integration of gender issues during budget call on budget format and guidelines.</li> <li>Exchanged information between MOFED and public bodies women machineries about embedment of gender on budget call using e- communications and letters.</li> <li>Revisited 'budget request' in line with the gender responsiveness budget call letter.</li> </ul>
6	Budget hearing	<ul style="list-style-type: none"> <li>Does gender issue a discussion point during budget hearing?</li> <li>Do women machineries/ experts actively involved in the budget hearing process?</li> <li>Are gender equity and equality objectives and activities explained and justified at time of discussions?</li> <li>Is MOFED Budgeting Preparation and Administration Directorate considered gender issues, while reviewing submitted budget-requests?</li> </ul>	<ul style="list-style-type: none"> <li>Deployed gender responsive budgeting gages as one of standing agenda.</li> <li>Number of gender issues and gaps reflected and discussed on proposed budgets.</li> <li>Number of gender experts/directors involved from MOFED and public bodies women machineries on budget hearing.</li> <li>Identifications and discussions on measures to be taken in the budgeting process to reduce gender gaps (e.g. defining and setting beneficiary targets).</li> <li>Reviewed budgets in accordance with the gender responsive guidelines checklist.</li> </ul>
7	Preparation of the draft recommended	<ul style="list-style-type: none"> <li>Are gender responsiveness reflected in the</li> </ul>	<ul style="list-style-type: none"> <li>Gender issues considered in programmes prioritization based on recommended budget.</li> </ul>



Stages	Budget cycle	Checklist	Indicators
	budget	<p>recommended budget preparation?</p> <ul style="list-style-type: none"> <li>Does the recommended budget prioritize gender within programmes at output/ activity levels?</li> <li>Is women specific budget included in the draft recommended budget preparation?</li> <li>How much of the budget allocated for gender machineries?</li> <li>Do a recommended draft budget and a budget speech clearly addressed government commitments for gender equity and equality in public expenditure share and public services access.</li> </ul>	<ul style="list-style-type: none"> <li>Outputs and activities prioritized to enhance gender equality and women's empowerment.</li> <li>Budget (and amount) allocated for women's' specific activities.</li> <li>Proportion of budget allocation from women machineries.</li> <li>Integrated and reflected gender equality and equity government commitments on a budget speech.</li> </ul>
8	Draft Recommended budget reviewed by council of ministers	<ul style="list-style-type: none"> <li>Is the cabinet aware on the technicalities of GRB?</li> <li>Does the cabinet analyze the recommended budget with gender lens?</li> <li>Is MOWCYA actively involved in the recommended budget reviewing process?</li> </ul>	<ul style="list-style-type: none"> <li>Number of awareness creation programmes on GRB and number of budget standing committee who have received GRB trainings and involved in approving of recommended budget.</li> <li>Reviewed recommended budgets by the cabinet in light of Gender lens.</li> <li>Gender issues raised and addressed via active participation of MOWCYA.</li> </ul>
9	Approval of budget by parliament	<ul style="list-style-type: none"> <li>Are Parliamentarians aware of the technicalities of GRB?</li> <li>Is the budget approval process open, transparent and gender sensitive ?</li> <li>Are the Parliamentarians actively involved in the public hearings and in raising gender issues?</li> </ul>	<ul style="list-style-type: none"> <li>Number of awareness raising programmes delivered for parliamentarians.</li> <li>Transparency and social accountability tools used during budget approval.</li> <li>Gender responsive budget criteria and technicalities are used during the approval of annual budget.</li> <li>Annual budget approved by taking GRB in to consideration.</li> </ul>

Stages	Budget cycle	Checklist	Indicators
		<ul style="list-style-type: none"> <li>Do Women, Children and Youth Affairs and Budget and Finance Standing Committees review the budget in light of the GRB checklists?</li> </ul>	<ul style="list-style-type: none"> <li>Reviewed budget documents and identified proportions of budget allotted for gender and related issues.</li> </ul>
	Action plan	<ul style="list-style-type: none"> <li>Do public bodies utilize GRB guideline in the development of their action plans?</li> <li>Are gender issues included from the initial to the final stages programme and action plan development?</li> </ul>	<ul style="list-style-type: none"> <li>The utilization of GRB guidelines as principles and references during the implementation process of GRB.</li> <li>The inclusion and responsiveness of action plan and programs for gender responsiveness criteria at their all stages.</li> </ul>
	Reporting	<ul style="list-style-type: none"> <li>Are the differential impacts of programme interventions reported in a sex and gender disaggregating manner?</li> </ul>	<ul style="list-style-type: none"> <li>Reports designed by embedding sex and age disaggregated data.</li> <li>Reviewed and compiled program results by considering gender/sex-disaggregated beneficiary assessments and situational analysis.</li> </ul>

### 5.1. Monitoring and Evaluation Strategy in the Implementation of the GRB

The monitoring and evaluation strategy for gender responsive budgeting is needed to look the fact that the GRB has been in operation and to scrutinize that it is bring equitable resources allocation in gender responsive manner. Monitoring will continue to track the implementation and the proportion of budget within the public bodies budgets are made gender responsive. Some aspects of the monitoring may have to be reconsidered if the public bodies budgeting process and allocation becomes a gender issue centre. On the other hand, the focus of the evaluation will have a greater emphasis on the impact of GRB in bring gender equality and inclusive development.

Accordingly, The Monitoring and evaluation has been put in place as a tool to assess whether practices under GRB are meeting not only the intent of current GRB objectives, but also to determine whether the practices are contributing in meeting government's broader intent of gender goals . In order to accomplish these objectives, GRB Monitoring and evaluation activities will require;



- Developing specific monitoring and evaluation questions with gender responsive indicators.
- Monitoring and evaluate the status GRB and establishing causal factors.
- Communicate the results Monitoring and evaluations, and recommend necessary actions for future implementation.

Accordingly, Monitoring and evaluation will be coordinated by MoFED at national level in collaboration MOWCYA and other development partners. Gender directorates/offices in all public bodies at all tiers of administrations should play important roles to ensure the implementation of gender responsive budgeting monitoring and evaluation at their respective organizations.

Here is worth to mention monitoring and evaluation can take place periodical at different times with in a given budget cycle by reviewing the implementation of the GRB at all sectors and its applicability at dynamic situations. To make follow ups and timely corrective actions on a continuous basis progress reports can be presented for decision makers and implementers at different time like during review and joint meetings. The GRB monitoring and evaluation results can be also made a standing agenda at senior management meetings.

Finally, Participatory methods of evaluation and monitoring will be employed by all Public Bodies; and the result of the evaluation will be disseminated to all relevant stakeholders through soft and hard copies.

## 5.2. Evaluation and Monitoring Tools

There are range of tools that can be used for conducting monitoring and evaluation from perspective of GRB. The context, the feasibility of the tools, their effectiveness and efficiencies and their capabilities to deliver information to make gender responsive judgments are determinate factors for selection tools for specific monitoring and evaluation purpose with in the budget cycle. Thus, the selections of tools require careful analysis of what to monitor and evaluate at what stage of the budgeting cycle. The following tools used in monitoring and this list are not complete, as tools and techniques are continually emerging and evolving in the Monitoring and evaluation field.

Accordingly here with some of the tools; Interviews; Observations / participator observation/, Questionnaires, Random or Purposive Survey, Focus groups/ stake holder/ discussions, Expert panels Critical Reference Groups Secondary Sources and Reports Participatory techniques (e.g. Mapping, timelines) most **significant change (MSC)**.

Additional tools accompanied with indicators and examples are attached in the annex section of this Guideline.

## 5.3. Monitoring and Evaluation Criteria

The evaluation criteria can be determined and articulated by MOFED Gender Directorate and, Budget Preparation and Administration Directorate, and Public Bodies Gender Affairs Directorates and Planning and Budget Departments/Directorates. The criteria need to integrate

inputs, outputs, outcomes, impacts and sustainable gender responsive indicators. The criteria's also need to be easily contextualized and adoptable for a given sector within the organizational and strategically goals of the sector.

#### **5.4. Monitoring and Evaluation and Monitoring Actors**

- The House of Peoples' Representatives would evaluate the implementation of the GRB Guideline as part of their oversight and subsidy allocation roles;
- MoFED Strategic Planning Office, Budget Preparation and Administration Directorate and Gender Directorate should provide inputs and technical supports on the monitoring and evaluation process;
- The Gender Affairs Directorates, Women Machineries and Planning and Budget Departments of Public Bodies; should undertake monitoring and evaluation with their organizational levels.
- MOWCYA should evaluate and monitor the implementations of GRB criteria's on national and cross sectoral development and gender related programs in collaboration with MOFED. The the Budget and Finance Standing Committee and Women, Children and Youth Affairs Standing Committee of the Parliament can play a significant role in monitoring and evaluation of the application of GRB at budget approving and legalizing and subsidy notification stages.
- Council of Ministers; should monitor and evaluate the recommended budget draft is articulated in accordance with GRB principles and whether the revised version of the recommended budget readjusted accordingly.
- Other interested parties, concerned stakeholders and public at large can involve in monitoring and evaluations process.



## 6. Conclusion

Progress and persistence in gender equity and equality matters both for development outcomes and policy making. They matter because gender equality is a core development objective in its own right. But greater gender equality is also smart economy enhancing productivity and improving other development outcomes. Taking this fact into consideration the government of Ethiopia committed to bring gender equity and equality by embedding gender responsiveness in the country's development policies and by ratifying international gender instruments.

Budget is governments' most important economic policy tool to translate government's policies, political commitments, and goals into reality. A budget system is also crucial to developing sustainable and equitable growth. Accordingly, incorporating gender responsiveness in budgeting process is essential to actualize the country's gender equality goal as well as to efficiently allocate public budget.

In this connection at macro level there are efforts to mainstream gender in the budgeting process. The process of implementation of gender responsiveness in the budgeting process requires further efforts of all stakeholders. Accordingly, MOFED and MOWCYA and all sectors/Ministries and Agencies, especially the budgeting sections of these institutions have a crucial role to play to ensure the development and implementation of gender-responsive programme budgets in the country.

In practical terms, actualization of GRB needs technical skills in how to deal it, which have been the main thematic areas of this guideline. Tautological to the skills it is found capacity gaps major bottlenecks and institutions need capacity development on GRB. The following are some of the necessary ingredients for such capacity to grow:-

### a) Policies, priorities and strategies

Gender-oriented policies and strategies developed within a sector/Ministry should be known by all staff, and particularly planners and budget officers. They must also know the national policies and international commitments of the government in respect of gender equality promotion.

### b) Gender-disaggregated data and gender-sensitive indicators

Collection of sex and gender-disaggregated data and development of gender-sensitive indicators should be part and parcel of the institution's plans: -

- o Financial management and monitoring systems must utilise sex and gender-disaggregated data.
- o Sector objectives, targets and activities should be gender-explicit.
- o Monitoring of performance and results should be done with gender-sensitive indicators.

### **c) Human resources and capacity building**

Resources must be set aside for capacity building of key actors in the Public Bodies. Skills development on gender – i.e. gender policy analysis, gender planning, gender monitoring, and collection of engendered data will enhance opportunities for mainstreaming and monitoring gender in programme budgeting processes:

- Recognise that systematic and institutionalised gender capacity building might (at times) require support from outside institutions.
- Allocate financial resources to enhance gender capacities of staff through on-going trainings, etc.
- Include specific targets to obtain gender balance in the human resource policies of all Public Bodies.

### **d) In-depth and comprehensive gender analysis**

Objectives, targets and activities must be based on a thorough analysis of key gender issues in the sector. Such key issues could include:

- Women's and men's access to and control over resources;
- Women's participation in decision-making at household and community levels, as well as their organisational capacity;
- The views of women and men on the proposed objectives, targets and activities (obtained through participatory planning and stakeholders analysis);
- Legal, social, economic, cultural and other aspects which are important affect gender relations in society.

### **e) Willingness and readiness of key staff to mainstream gender perspectives in the programme budgeting processes, and ability to ask critical questions about policy and gender**

GRB within the context of programme budgeting should not be seen as a separate and additional workload. GRB is part and parcel of what sector experts/planners and budget officers are expected to do in their day-to-day work. In other words, GRB is a budgeting requirement; the only addition is extra skills and techniques, which are required for one to do a gender-focused programme budgeting.



## ANNEXES

### Annex1: Key Gender Concepts

#### **Sex**

Sex is the biological difference between males and females that people are born with, and that are universal e.g., females have breasts, and males have beard. Differentiation can be through all biological facts of being male and female.

#### **Gender**

Gender refers to the socially constructed roles of women, men, girls and boys. Socially constructed means is that these roles are not biologically determined they are part of the culture, values and practices of a particular society. Deeply entrenched attitudes about gender- the attributes of being a woman or being a man- are reflected in the responsibilities, rights, power and authority, needs and opportunities and constraints of women and men within a particular society. These socially defined gender attributes are dynamic and change over time

#### **Gender Equity**

Gender equity is the process of being fair to women and men – such as equitable allocation of resources and opportunities. Equity can be seen to be the means and equality as the end. Equity contributes to equality.

#### **Gender Equality**

Gender equality indicates that women and men have equal conditions for realizing their full human rights and for contributing to and benefiting from economic, social, cultural and political developments. Gender equality is the equal valuing by society of the similarities and the differences of men and women and the roles they play. It is based on women and men being full partners in their home, their community and their society. Women and men's; similarities and differences are recognized and equally valued. Men and women enjoy equal status, recognition and consideration. Gender equality means- equal access to marital welfare, equal access to resources and opportunities, the abolition of value system based on the belief of inequality, equal access to participation and decision-making, and equal access to control over resources and benefits.

#### **Gender Blind**

Unaware of gender concepts and the impact they have on life experiences and outcomes for girls and boys, men and women.

**Gender Sensitive**

Gender sensitive refers to the awareness of the different needs, roles, responsibilities of men and women; it understands that these differences can result in difference for women and men in access to and control over resources and the level of participation in and benefit from resources and development.

**Gender Responsive**

Gender responsive refers to an awareness of gender concepts, disparities and their causes, and takes action to address and overcome gender-based inequalities.

**Gender Transformative**

Actively seeks to understand the underlying causes of gender inequalities and takes effective action to transform the unequal power relations between men and women, resulting in an improved status of women and gender equality.

**Gender Audit**

Gender audit is a process of assessing accountability to the mandate, values and policy on gender equality and women's empowerment. It is also looking into the possibility to improve people's performance so that they can remain responsible for their mandates, values, and vision in order to achieve their commitment on gender and development.

**Gender Analysis**

Gender analysis is a method to collect and analyzing information regarding the different needs and concerns of women, to address the barriers that have disadvantaged them. As an analytical framework it is used to assess the potential impacts of policies and of proposed interventions on gender relationships; to identify constraints, based on gender roles; and as a source of concrete information for developing strategies to overcome identified constraints so that women and men, girls and boys have the opportunity to benefit equally.

**Sex Disaggregated Data**

It is Quantitative statistical information on the differences between men and women, girls and boys, for a particular issue or in any specific area.

**Gender Disaggregated Data**

Gender disaggregated data are qualitative information that clearly show and compare the relative situation of men, women, girls and boys.



**Gender Disparity or Gap**

A specific difference or inequality between girls and boys, or men and women in relation to their conditions, or how they access or benefit from a resource (e.g. men's and women's access to health services, school drop-out rates of girls and boys etc.)

**Mainstream**

The dominant set of ideas, values, beliefs and attitudes, relationships and practices within the mainstream of society. It includes all of society's main institutions (families, schools, government, mass organizations) which determine who is valued and how resources are allocated, who can do what, and who gets what in society. Ultimately, the mainstream affects the quality of life outcomes for all of society.

**Gender Mainstreaming**

Mainstreaming a gender perspective is the process of assessing the implications for women and men of any planned action, including legislation, policies or programmes, in any area and at all levels. It is a strategy for making women's as well as men's concerns and experiences an integral dimension of the design, implementation, monitoring and evaluation of the policies and programmes in all political, economic and societal spheres so that women and men benefit equally, and that inequality is not perpetuated. The ultimate goal is to achieve gender equality. Gender mainstreaming is not an end in itself. It is an ongoing approach to the way we think, relate with each other and do our work.

**Practical Gender Needs**

These are needs identified by women and men, which arise out of the customary gender division of labor. Practical Gender Needs are a response to immediate perceived necessity, identified within a specific context. They are often concerned with inadequacies in living conditions like water provision, health care, shelter, security, employment etc. Practical Gender Needs are context-specific.

**Strategic Gender Needs**

These are longer term and less visible issues that relate to the underlying causes of gender inequality. When strategic interests are met for women, there will be changes and improvements in power relations between men and women (e.g. equal access and control of resources, removal of legal barriers, sharing of domestic work, and equal decision-making in the household). Strategic Gender Needs which women identify arise from women's recognition and challenge to their subordinate position in relation to men in their society, for example, equal access to employment, equal pay, equal legal rights\ equal access and control of resources etc.

## Empowerment of Women

A process that leads to greater participation of women in social and gender imposed problems to ensure their power ownership. It is a process where greater decision, power and control lead to conscious action for social transformation. The process of empowerment is not sectoral; it encompasses women's multiple roles and interests, and addresses the interrelationship between them, leading to women gaining greater control over their own lives.

## Annex 2: Examples of GRB Tools

<b>Tool 1:</b> Gender-aware policy appraisal	Designed to analyze policies and programmes from a gender perspective, and identify the ways in which these policies and the resources allocated to them are likely to reduce or increase existing gender inequalities.
<b>Tool 2:</b> Gender-disaggregated beneficiary assessment	Implemented to evaluate the extent to which programmes or services are meeting the needs of actual or potential beneficiaries, as identified and expressed by themselves.
<b>Tool 3:</b> Gender-disaggregated public expenditure benefit incidence analysis	Used to evaluate the distribution of budget resources among women and men, girls and boys by estimating the unit costs of a certain service and calculating the extent to which this service is being used by each of the groups.
<b>Tool 4:</b> Gender-disaggregated analysis of the impact of the budget on time use	Designed to establish a link between budget allocations, the services provided through them and the way in which different members within a household spend their time.
<b>Tool 5:</b> Gender-aware medium-term economic policy framework	Designed to incorporate a gender perspective into the medium-term frameworks of policy development, planning and budgetary allocations, such as by disaggregating variables by gender, combining national income accounts and household income accounts and highlighting and challenging the gender-blind underlying assumptions about how the economy works.



<b>Tool 6:</b> Gender-aware budget statement	This tool refers to reports generated by government agencies on the implications of their expenditure on gender equity objectives.
<b>Tool 7:</b> Disaggregated tax-incidence analysis	Used to assess the differential impacts of taxation on women and men, as well as to evaluate the level of revenue raised in relation to the needs and demands for public expenditure.

### Annex 3: Examples of Gender Indicators in Sectors

Output indicators	Outcome indicators
<b>Agriculture</b>	
▪ Ratio of women to men farmers benefiting from crop research.	▪ Farm outputs share of women and men.
▪ Ratio of women to men farmers benefit from livestock research.	▪ Number of livestock owned by women and men farmers.
▪ Ratio of women to men farmers assisted through government fish farming activities.	▪ Proportional of men and women Incomes from fisher activities and proportion of fish catch-up ratio of women and men.
▪ Ratio of women to men farmers receiving planting materials through government.	▪ Number planting materials owned and utilized by women and men farmers and improved farm outputs.
▪ Ratio of women to men farmers benefiting from public irrigation activities.	▪ Irrigation Agricultural outputs share of women and men farmers and proportion of female and male framers engaging in irrigation activities.
▪ Ratio of women to men farmers receiving agriculture extension services.	▪ Agricultural productivity/inputs utilization gaps between men and women farmers.
▪ Proportion of women to men farmers beneficiaries satisfied with crop research / irrigation activities/ and agricultural extension services.	▪ Crop research/ irrigation activities/ and agricultural extension services/ delivered equitable to both women and men farmers.
<b>Education</b>	
▪ Net enrolment ratios of girls and boys in primary education.	▪ <i>Equitable school enrolment rates by socio-economic grouping and sex three years after end of the program.</i>

Output indicators	Outcome indicators
<ul style="list-style-type: none"> <li>Improved perceived gender content in the curriculum (e.g. improved representation of women).</li> </ul>	<ul style="list-style-type: none"> <li>Changes in community and parental perceptions of the desirability of having children from poor households and girls educated.</li> </ul>
<ul style="list-style-type: none"> <li>Equitable literacy rates by sex and across socio-economic grouping at end of primary level.</li> <li>.</li> </ul>	<ul style="list-style-type: none"> <li>Improvements in status of boys and girls from poorer groups, in terms of health and employment.</li> </ul>
<ul style="list-style-type: none"> <li>Equitable Employment of women and men teachers.</li> </ul>	<ul style="list-style-type: none"> <li>Equitable proportionate female and male teachers.</li> </ul>
<b>Health</b>	
<ul style="list-style-type: none"> <li>Number of women and men using public reproductive health services</li> </ul>	<ul style="list-style-type: none"> <li>Maternal mortality rate</li> </ul>
<ul style="list-style-type: none"> <li>Proportional of deliveries accruing in public health facilities</li> <li>ART services delivered to pregnant women.</li> </ul>	<ul style="list-style-type: none"> <li>Infant mortality rate</li> <li>Proportion of eligible pregnant women who are receiving <b>PMCT</b> and decrease incidence of HIV in new born babies.</li> </ul>
<ul style="list-style-type: none"> <li>Satisfaction with services by mothers, and training by health personnel.</li> </ul>	<ul style="list-style-type: none"> <li>Improved status of women through better female health.</li> </ul>
<ul style="list-style-type: none"> <li>Proportion of facilities offering minimum basic package of adolescent friendly services.</li> </ul>	<ul style="list-style-type: none"> <li>Equitable health accesces of basic health services for women and men and Morbidity rates for women and men.</li> </ul>
<ul style="list-style-type: none"> <li>Proportion of female and male headed familes HHs with latrine.</li> </ul>	<ul style="list-style-type: none"> <li>Increase Proportion of female and male headed households using HH water treatment and safe storage practices.</li> </ul>
<ul style="list-style-type: none"> <li>Proportional of women to men outpatients in public health services facilities.</li> <li>Number of immunizations and vaccinations.</li> </ul>	<ul style="list-style-type: none"> <li>Reduced infant, child, and maternal mortality and morbidity rates as compared to the national average within five years.</li> </ul>
<b>Water and sanitation</b>	



Output indicators	Outcome indicators
<ul style="list-style-type: none"> <li>Proportional of women and men paying for water who are satisfied with the water services.</li> </ul>	<ul style="list-style-type: none"> <li>Average time spent by women on fetching water per day (ideally disaggregated for example by rural/urban)</li> </ul>
<ul style="list-style-type: none"> <li>Number of sanitation providing centers constructed in rural and urban areas.</li> </ul>	<ul style="list-style-type: none"> <li>Proportion of sanitation coverage in urban and rural areas in sex/age disaggregated manner.</li> </ul>
<ul style="list-style-type: none"> <li>Access to safe water and Incidence of water and sanitation related diseases.</li> </ul>	<ul style="list-style-type: none"> <li>Average time spent by girls and boys on fetching water per day (disaggregated)</li> </ul>
	<ul style="list-style-type: none"> <li>Proportion of rural household within 1.5 kilometers to a safe water source</li> </ul>
	<ul style="list-style-type: none"> <li>Proportional of women in the management of WATSAN systems (e.g. water boards, water authorities, private operators and rural water.</li> </ul>
<b>Justice, law and order</b>	
<ul style="list-style-type: none"> <li>Number of laws amended so as to remove gender bias.</li> </ul>	<ul style="list-style-type: none"> <li>The rate of Incidences of various gender related crimes.</li> </ul>
<ul style="list-style-type: none"> <li>Number of new legislative proposals completed in respect of social justice issues</li> </ul>	<ul style="list-style-type: none"> <li>Gender equity mainstreamed in legislation and the rate of Prevalence of various gender related crime.</li> </ul>
<ul style="list-style-type: none"> <li>Number of women and men accessing legal aids.</li> </ul>	<ul style="list-style-type: none"> <li>The rate of Incidences of various gender related crimes and rate of protection of women and men from gender related attacks.</li> </ul>
<ul style="list-style-type: none"> <li>Average time taken to deal with cases relating to gender related crimes.</li> </ul>	<ul style="list-style-type: none"> <li>Average time taken to deal gender cases and efficiency and effectiveness created in dealing gender related crime cases.</li> </ul>
<ul style="list-style-type: none"> <li>Number of legal, court and police officers trained in gender sensitivity</li> </ul>	<ul style="list-style-type: none"> <li>Legal, court and police officers protections levels of gender related crimes and level of safety from gender related crimes.</li> </ul>
<ul style="list-style-type: none"> <li>Integration of gender into the criminal Justice Baseline Survey</li> </ul>	<ul style="list-style-type: none"> <li>Sex/Age Disaggregated Data base in criminal and justice situations.</li> </ul>

## Annex 4: REFERENCES

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