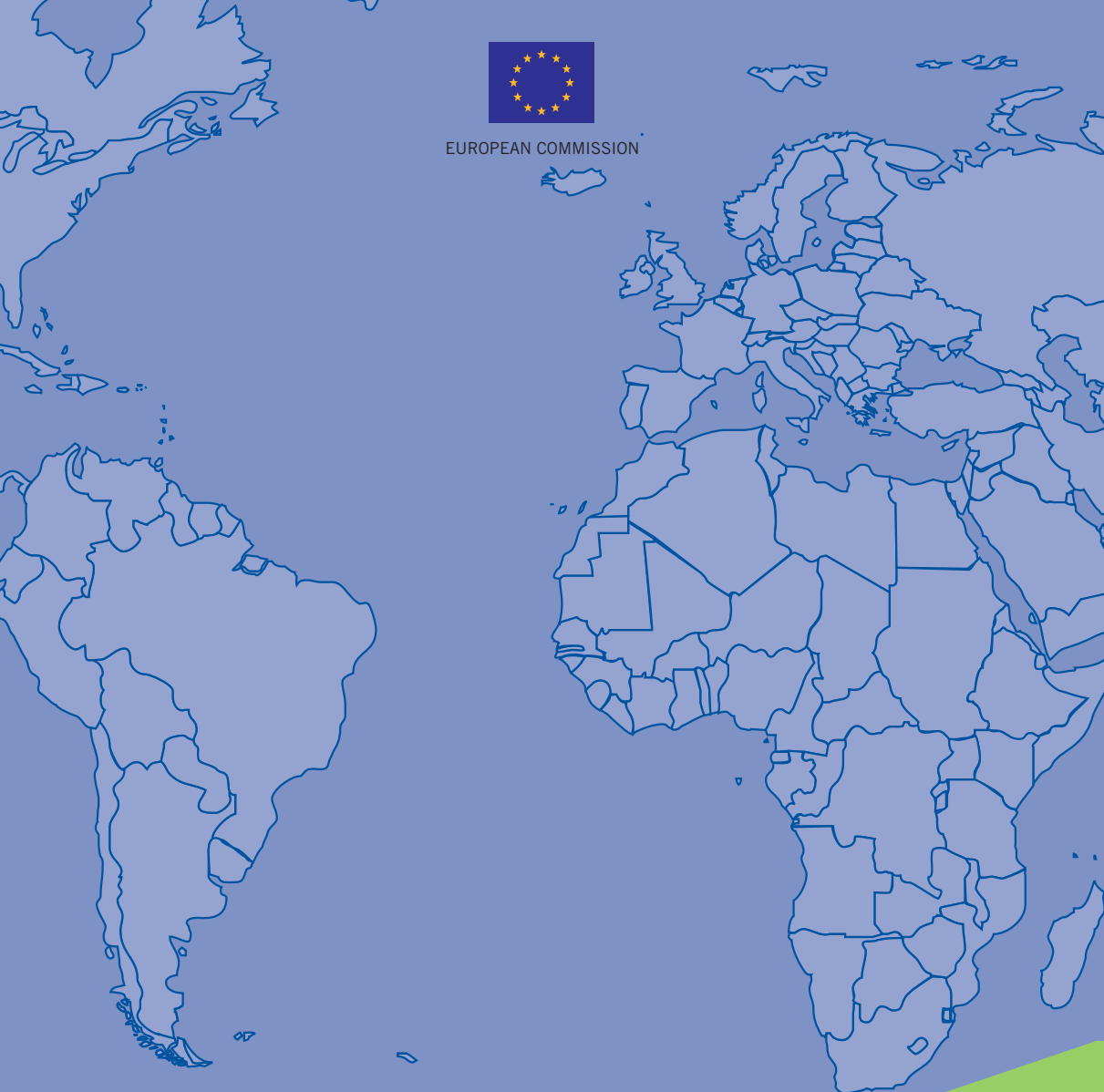




EUROPEAN COMMISSION



Briefing Note

Gender Budgeting:
its usefulness in
programme-based
approaches to aid



GENDER BUDGETING: ITS USEFULNESS IN PROGRAMME-BASED APPROACHES TO AID

EC Gender Help Desk, 2006

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The series of Gender Briefing Notes¹ is designed to help EC officials working in development cooperation to easily identify and address gender equality issues in specific sectors and thematic areas. The Briefing Notes also build upon material contained in the Toolkit on Mainstreaming Gender Equality in EC Development Cooperation (2004) which has been widely distributed.

¹ Draft Briefing Notes have been prepared on gender equality and the following themes: Trade, Decentralisation and Public Administration Reform, Human Rights, Vocational Education and Training and Gender Budgeting in Programme Based Approaches to Aid. The Notes have been prepared by the EC Gender Help Desk run by the International Training Centre of the ILO. Jane Hailé authored the first three, whilst Nathalie Holvoet wrote the one on Gender Budgeting. Benedetta Magri was responsible for overall editorial coordination.

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INTRODUCTION

This paper focuses on gender budgeting and its usefulness in the context of new aid instruments. It complements the "*Mainstreaming Gender Equality in EC Development Cooperation*" toolkit, to which I shall refer throughout the text.

It highlights how gender budgeting may be used by both partner countries and donors to make programme-based approaches² more gender-sensitive. It shows how this will contribute to more effective and more efficient development and to greater gender equality.

The paper starts with a general introduction to the 'what, why and how' of gender budgeting. Those familiar with gender budgeting can skip this part. *Section two* discusses the underlying rationale for 'engendering'³ programme-based approaches to aid. Moving from theory to practice, it gives a non-exhaustive account of the way in which programme-based approaches have so far integrated gender issues into both content and underlying processes. Because the opportunities programme-based approaches offer for increased gender-sensitiveness have not been taken advantage of so far, gender budgeting is proposed as a way forward.

In *sections three and four*, I focus on the specific case of European development cooperation. Gender equality is an important principle in European development cooperation and guidelines on support to sector programmes, as well as the EC approach to conditionality, endorse the importance of integrating a gender perspective into new aid modalities. Taking the EC gender commitment as a starting point, the rest of the paper advances concrete suggestions on how the EC can put its gender commitment into practice, while respecting the basic principles of new aid instruments (including country ownership and leadership, harmonization and alignment). I show how several of the tools and underlying principles of gender budgeting can be used by partner countries, providing input for donor-supported capacity-building efforts in 'engendering' nationally owned poverty reduction programmes. Taking an EC donor perspective, I focus on two possible entry points for 'engendering' programme-based aid instruments: the EC approach to conditionality (budget support) and the ex-ante assessment of EC support to sector programmes. *Section four* gives concrete suggestions as to how these entry points can be made more gender-sensitive. The *annex* summarizes a more gender-sensitive assessment of one specific sector programme.

Section five gives references and suggestions for further reading.

² Like the 2005 OECD (DAC) document, 'Harmonising Donor Practices for Effective Aid Delivery (vol. 2)', I use 'programme-based approaches' to refer to "a way of engaging in development cooperation based on the principles of co-ordinated support for a locally owned programme of development" (OECD [DAC], 2005, p. 37). See section IV.1 for further details.

³ I use the verb "engender" to mean "to make responsive to gender-based differences and needs" (i.e. to those different and mostly socially constructed needs that women and men have because of their different roles in society).

I. GENDER BUDGETING: WHAT, WHY AND HOW?

(See also Toolkit, Section 1, Chapter 6)

I.1. Definitions and key elements

Here are two frequently used definitions of 'gender budgeting' and 'gender budget initiatives'.

"**Gender budgeting** is an application of gender mainstreaming in the budgetary process. It means a gender-based assessment of budgets, incorporating a gender perspective at all levels of the budgetary process and restructuring revenues and expenditures in order to promote gender equality." (Council of Europe, 2005, p. 10)

"**Gender budget initiatives (GBIs)** break down the government's budget in order to see how it responds to the differentiated needs of and impacts on women, men, girls and boys. As such GBIs can make significant contributions in terms of equity, equality, realization of women's rights, efficiency, effectiveness, accountability and transparency. The purpose and objective of GBIs distinguish two stages of a long-term process: gender-sensitive budget analysis and the formulation of gender-sensitive budgets. The ultimate objective of GBIs should be the latter, i.e. to push for and support the achievement of a gender-sensitive allocation of resources." (Hofbauer, 2003, p. 1)

Although there is no standard definition of gender budgeting, one may pinpoint key elements.

- ✓ **Gender budgeting is not an isolated undertaking but an integral part of gender mainstreaming.** It may make it easier to integrate 'gender' issues into structures that are organized mainly along vertical lines. One may take advantage of the fact that the budget (fiscal policy) itself calls for a cross-sector horizontal approach.

In addition, gender budgeting may unveil the low levels of budget allocated to 'gender mainstreaming' strategies and to other strategies (such as 'positive action') for gender equality. This unveiling may raise awareness and help increase budgets for such strategies. This may improve their effectiveness and contribute towards gender equality.

By framing 'gender issues' in terms of an economic discourse, gender budgeting 'liberates' gender (and gender mainstreaming) from the 'soft' social issues arena and raises it to the level of macroeconomics, which is often thought of as being 'technical', 'value-free' and 'gender-neutral'.

- ✓ **Gender budgeting includes both analysis and action.** One may also opt to use specific wording to differentiate more clearly between initiatives that 'only' do analysis ('gender budget analysis') and those that go further and systematically integrate a gender dimension into budgetary processes ('gender budgets')⁴. *Gender budget analysis* can be considered a first essential step, necessary to *reveal* (to those responsible for a measure as well as to its intended beneficiaries) the effect of any policy (and budget) on men and women, and on gender equality. Dissemination of analysis findings may initiate a process of *awareness raising* (both within and outside government), which, in turn, may increase the probability of a systematic gender perspective. Although many gender budget initiatives are restricted to analysis, experimentation in countries as diverse as France, Sweden,

⁴ See Hofbauer (2003).

South Africa, Senegal, Morocco and the Philippines shows that attempts at systematic integration are on the rise⁵.

Gender budgeting not only focuses on the 'budgeting' phase of an 'intervention' (policy/programme/project) cycle. **It aims to include a gender perspective in all phases of a cycle**, from diagnosis and appraisal (ex-ante), through budgeting, implementation and monitoring (ex-nunc) to evaluation (ex-post). It thus includes both the 'financial' (inputs) and the 'real' sphere.

- ☑ **Gender budgeting focuses not only on the content of budgets (and related policy) but also on the underlying budgetary (policy) processes.** It analyses the degree of inclusiveness, openness of policy-making and budgetary translation. It asks who, both inside and outside government, is involved. Gender budgeting initiatives that focus on the underlying processes often match '*participatory*' budgeting initiatives and are particularly relevant to *new aid instruments* (see section II).
- ☑ **Gender budgeting includes a wide variety of initiatives⁶. There is no blueprint of institutional location, approaches and tools, coverage of initiatives, objectives, etc.**

 - Initiatives may be *located* inside or outside government, or adopt a 'combined' approach. Inside government, initiatives may be located within a ministry of equal opportunities and/or ministry of finance and/or sectoral line-ministries. Initiatives outside government may take place within women's groups, mainstream civil society groups, universities, research centres, Parliament, etc.
 - *Objectives* of initiatives may include: raising awareness within and outside government of the gender-specific effects of revenues and expenditures; greater accountability; changes in policy and related expenditure and revenue.
 - The *coverage* of gender budget initiatives may include overall expenditure, overall revenue or specific portfolios.
 - Gender budget initiatives may be *located* throughout the full 'intervention' cycle or be directed at specific phases of the cycle (*ex-ante*, *ex-nunc*, *ex-post*).
 - *Tools and approaches* may vary in accordance with the institutional location, objectives, coverage, phase, data available, budgetary system (e.g. line-item budgeting, performance-based budgeting), expertise available, etc.

The wide variety of initiatives and particularly findings and *lessons learned*⁷ about strengths and weaknesses, success ingredients, opportunities, and hindering or constraining factors may be useful when devising new initiatives. New undertakings will always necessitate a certain degree of *experimentation*, which creates opportunities for intensifying *ownership* of the initiative.

- ☑ **Gender budgeting is an entry point for 'engendering' overall macro-economic policy, the underlying economic models and macroeconomics in general.** While fully 'engendering' macroeconomics by bringing in explicitly the *interdependence between the 'paid' market economy and the unpaid 'care' economy* (see section I.3) may be the ultimate goal, a focus on *government revenues and expenditures* (and related policies) is a relevant and timely starting point. All citizens are to some degree confronted with the public sector: through their consumption of public services such as education, transport and health; through social security transfers; or through taxation. Additionally, correction for gender bias may be considered an integral part of the redistributive

⁵ See Council of Europe (2005), Budlender and Hewitt (eds) (2002) and <http://www.idrc.ca/gender-budgets/> for information on several of these examples

⁶ See also Elson (2002).

⁷ See, among others, Budlender and Hewitt (2002).

function of fiscal policy. Furthermore, the times may be propitious for gender budgeting because a lot of countries are reforming the public sector in general and budgeting procedures in particular. Periods of change may provide opportunities for new ideas that would otherwise not be welcomed so easily. The outlook of the new budgetary systems generally implies a *move from incremental and line-item input budgeting towards more performance-based forms of budgeting*, which provide more opportunities to integrate a gender perspective, without however guaranteeing this automatically⁸ (see section II.1).

- ☑ **Gender budgeting is not a *deus-ex-machina*.** Generally speaking, gender budgeting is related to analysis and improvement of the *gender-sensitiveness of the supply side of government interventions* (government service delivery in terms of inputs, activities, outputs, outcomes and impact). One needs to extend the analysis to the demand side by including intra-household resource-allocation analysis. This makes it possible to analyse underlying reasons for the gender bias (particularly in outcomes and impact) revealed through gender budget analysis and to design remedies.

I.2. Rationale

Although gender budgeting initiatives may differ widely (see above), they may help achieve the following objectives:

Gender Equality

Gender analysis of budgets (inputs) may reveal that *inadequate resources* are allocated to achieving *gender equality*.

In addition, gender-disaggregated analysis of the effects of overall expenditure and revenue-raising may reveal that government (unintentionally) creates (an additional) gender bias. This will occur when government follows a *gender-blind* policy which does not take into account the fact that policy (and related revenue and expenditure) is not implemented in a social vacuum but in a society in which gender (like other socio-cultural constructs) determines the degree to which men and women tend to benefit from, and contribute to, government revenue and expenditure. Strengthening a gender bias that already exists in most of the world's societies through government expenditure and revenue is in conflict with the redistributive function of fiscal policy and contradictory to the policy objective of gender equality that is officially set by most governments. Dissemination of the results of analyses of gender bias may raise awareness inside as well as outside government. This may aid the integration of a gender perspective into government expenditure and revenue (and related policy), which may ultimately increase gender equality.

Finally, gender budgeting was also explicitly mentioned in the Beijing Platform of Action (UN, 1995) (arts. 345, 346 and 358).

⁸ On this, see Sarraf (2003), Sharp (2003), Sharp and Connolly (2003).

Art 345:

This will require 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.

National level Art. 346

Governments should make efforts to systematically review how women benefit from public sector expenditures; adjust budgets to ensure equality of access to public sector expenditures.

International level Art. 358

To facilitate implementation of the Platform for Action, interested developed and developing country partners, agreeing on a mutual commitment to allocate, on average, 20 per cent of official development assistance and 20 per cent of the national budget to basic social programmes should take into account a gender perspective.

Source: UN (1995). The Beijing Platform of Action cited in UNIFEM (2005). The Progress of the World's Women.

Countries that signed this platform also committed themselves to gender budgeting.

Effectiveness and efficiency

A government uses fiscal policy to perform its allocative function. More specifically, a government provides its citizens with *public services* such as schooling, health care, transport and social security in order to achieve a set of *policy objectives* such as universal literacy, a healthy population and reduced poverty. Achieving those objectives requires appropriate *analysis and design*. A government needs to take into account the fact that citizens' needs, resources, constraints and opportunities are to a large extent determined by socio-cultural constructs (including gender) and that, consequently, it needs to take those constraints into account when designing policy. Failure to do so will lead to ineffective and inefficient policies.



We can illustrate this with Millennium Development Goal no. 2 (achieve universal primary education). Achieving this objective necessitates recognizing that boys and girls may have different constraints and needs regarding literacy and education. Whereas building more schools may in some cases be enough to increase boys' school attendance and literacy, girls' school attendance and/or the time they can spend on schoolwork in the evening might be further constrained by their participation in the care economy. In such cases, investing only in the supply of schools will increase boys' schooling and literacy, but girls'. Although it will raise the average level of schooling and literacy, it will increase the male/female gap in schooling and literacy. Furthermore, it may never lead to **universal** schooling and literacy. An appropriate and effective policy would be to act upon the existing gender-specific constraints and related needs, for instance by installing free childcare facilities (for younger siblings), meeting practical gender needs by providing water pumps or stoves, and raising awareness of the importance of girls' education.

Such measures might also increase overall efficiency, for research⁹ has revealed that gender bias in education has an efficiency cost (less economic growth and human development).

⁹ See World Bank (2001) for a summary of evidence at the micro-level and for new evidence at the macro-level.

Good governance (transparency, accountability)

Gender budgeting can contribute to 'good governance' in various ways. When a government uses gender budgeting tools in its policy-making and programme management, and when it publishes the results of analysis and attempted remedies in a gender-aware budget statement, it contributes to *transparency*. Gender budgeting may also stimulate governments to make policy and budget processes more *inclusive*. Furthermore, gender budgeting may be used by actors *outside government* to make their government *accountable* for earlier promises regarding 'gender equality' and for the gender-sensitiveness of its overall policy.

I.3. How? Approaches and tools

Here follows an overview of approaches and tools that are often used in gender budgeting/gender budget analysis. The *approaches* described below are particularly helpful in structuring it. The *tools* listed all help in analysing the gender-differentiated impact of *general* policy measures and related expenditure and revenue. The tools can be used either within one of the approaches (e.g. 'gender-disaggregated benefit incidence analysis' can be used within the 'budget cycle framework' to analyse the distribution of *outputs/outcomes* between women and men) or independently. Several tools can also be combined. Which tools to use depends on the aim of the exercise, the location in the cycle (e.g. a gender-aware policy appraisal is used *ex-ante*) and the data available.

GENERAL APPROACHES

Budlender and Sharp's three categories framework (see Budlender and Sharp, 1998)

The three categories approach of Budlender and Sharp is useful for structuring expenditure analysis from a gender perspective. It is a good starting point as it shows differences in importance among expenditure categories, as well as issues at stake within them. More specifically, the approach distinguishes among:

1. Gender-specific expenditures
2. Equal employment opportunity expenditures (programmes aimed at change within government)
3. General expenditures.

The boxes below give an overview of the different categories of expenditure, as well as possible relevant issues for analysis, with examples

1. Gender-specific expenditure

- This is expenditure that specifically targets either men or women. It is intended to meet their *particular needs*. It (and related programmes) is sometimes also necessary to *release men and particularly women from existing gender-specific constraints* on their participation in mainstream policy and expenditure.

Examples of gender-specific expenditure:

- expenditure on female sanitation in primary schools
- expenditure on female teachers in primary schools
- expenditure on programmes to increase women's participation in technical jobs
- expenditure on programmes to increase men's participation in 'care' jobs (child care centres, nurseries, etc.)
- expenditure on programmes that encourage men to participate in reproductive health activities

Possible issue(s) for analysis:

The relative weight of gender-specific expenditure in the overall budget and within different sectors. In most countries, gender-specific expenditure is a very minor category.

Example

Analysis in **Bolivia** has shown that of total public investment in 1998 (1561.9 million bolivianos), 4.6% (71.9 million bolivianos) was 'targeted' investment (investment targeted at 'gender equity goals'; in this specific case it was all expenditure targeted at women). Disaggregation indicated that targeted investment was highest in the sectors of *education and culture* (36.4 million bolivianos: 21.2% of expenditure in the education and culture sector), *health and social security* (31.4 million bolivianos: 36% of expenditure on this sector) and *agriculture* (4.1 million bolivianos; 2.6% of expenditure on agriculture). In all the other sectors (mining, industry and tourism, hydrocarbons, energy, transport, communications, basic sanitation, urban development and housing, water resources and 'multi-sectoral') there was no targeted investment.

Source: Martha Gutiérrez (2004). *Public budgets with a gender approach: a look at the national budget of Bolivia and the municipal budget of La Paz in UNIFEM-Andean Region (2004). Gender-sensitive budgets in Latin America: Accountability for Equity and Transparency.*

2. Equal employment opportunity expenditures

- This is expenditure to provide *equal opportunities in government employment*. It might also have an important secondary effect on the overall population, as employment patterns within government service delivery points might affect the overall gender-sensitiveness of service delivery.

Possible issues for analysis:

- employment patterns in each ministry (disaggregation by salary, grade, form of employment, etc.). Do these reflect principles of equal opportunities?
- employment patterns at delivery points for public services with a gender focus (police, unemployment services, etc.)
- membership of committees, advisory boards (distinction between paid and voluntary boards)
- special initiatives to promote equal employment opportunities
- the relative weight of this category of expenditure within overall expenditure

Example

An analysis of employment patterns in **Belgian** federal ministries showed that in June 2000 women and men represented about 46% and 54%, respectively, of federal government employees. Disaggregating figures over the five different (payment) levels revealed that 33% of employees at level 1 (the highest pay level) were women, whereas 75% of employees at level 5 (the lowest pay level) were women.

Source: Ministère fédéral de la Fonction Publique, Service d'Administration générale (2001). Aperçu des effectifs du secteur publique au 1^{er} janvier 2000, au 30 juin 2000 et au 1^{er} janvier 2001, cited in Cecchini, Cornet and Holvoet (2002).

3. General expenditure

- This is general or mainstream budget expenditure on delivering goods to the overall population.

Example:

General expenditure on schooling, health or transport that is directed at the overall population, not just one section of the population. The majority of expenditure belongs to this category.

Issues for analysis:

This category of expenditure is mostly the subject of gender budget analysis and attempted remedies. To reveal and assess the gender-specific effects of general government expenditure (and revenue), we may use the approach (Budget Cycle Framework) and tools set out below.

Elson's budget cycle framework (Elson, 2002)

- This approach structures a gender-specific analysis along a causal chain of public sector programmes. Elson (2002) proposes differentiating among inputs, activities, outputs and impact for each ministry (and each programme).¹⁰

LEVEL IN THE CAUSAL CHAIN	EXAMPLE	GENDER PERSPECTIVE
Impact (achievements in relation to broader objectives)	<ul style="list-style-type: none"> ● Poverty ● Health ● Literacy 	<ul style="list-style-type: none"> ● Is there a gender-specific impact? (What kind of impact is there on men and on women?) ● What does the achievement of the objective (poverty reduction, literacy, etc.) contribute towards gender equality?
Outputs (utilization of the services)	<ul style="list-style-type: none"> ● Number of patients treated ● Number of students that have finished schooling 	<ul style="list-style-type: none"> ● To what extent do men and women benefit from the outputs? ● What do the outputs contribute towards gender equality?
Activities (service delivery)	<ul style="list-style-type: none"> ● Treatment of patients (health care) ● Schooling 	<ul style="list-style-type: none"> ● Do men and women have equal access to activities?
Inputs	<ul style="list-style-type: none"> ● Finance ● Human resources 	<ul style="list-style-type: none"> ● Are the means enough to stimulate gender equality?

The budget cycle framework makes it possible to highlight relevant issues at each level in the causal chain. This is particularly useful from a policy perspective as it helps to pinpoint the level(s) at which gender bias occurs and the level at which a remedy is needed. One may, for instance, be confronted with a huge female/male gap in literacy (impact level). Specifying the causal chain and including gender analysis may help to identify the level at which the problem occurs, and where, consequently, deeper analysis and remedial action are needed. The problem might occur, for instance, at the level of 'activities'. If women do not have equal access to education, it is unlikely that literacy rates will be close. One then needs to analyse more deeply the underlying causes (including analysis of the 'demand side') and take remedial measures at this level before any beneficial effect on gender equality can be expected higher up the causal chain. The necessary inputs will need to be adjusted accordingly.

The budget cycle approach may be applied at different points in the cycle:

- ex-ante (during identification and planning): what are the *planned* (and expected) inputs, activities, outputs and impact?
- ex-post (during evaluation and audit): what were the *achieved* inputs, activities, outputs and impact?

It is also interesting to compare objectives with achievements at the various levels. Disaggregating by level, as well as bringing in a gender perspective, might help identify causes of the gap between planned and actual effects.

Programme-based approaches often also disaggregate levels in the causal chain, which makes the budget cycle approach interesting in this context (see also II.3.)

¹⁰ We stick to the terminology used by Elson (2002). One could also use terminology from relevant literature on logframes (see e.g. Kusek and Rist, 2004) and differentiate among input (= resources provided for programmes), output (= goods and services generated by programmes), outcome (= access, use and satisfaction by beneficiaries) and impact (= impact on living standards).

TOOLS

Gender-aware policy appraisal

(see Budlender and Sharp, 1998; Commonwealth Secretariat, 1999; Hewitt, 2002)

Gender-aware policy appraisal is a gender analysis of a planned policy. It tries to identify "in what ways the policies and the associated resource allocations will affect men and women, will increase or reduce gender (in)equalities".

Specific questions that can be asked:

What are the current gender inequalities in the sector? (The results of previous gender analysis may be useful.) Are there gender-specific constraints, needs and opportunities?

What is the likely impact of current policy on these inequalities, needs, constraints and opportunities?

Does the policy address these inequalities, needs, constraints and opportunities?

Is it possible to reformulate policy? Is it possible to add specific policy measures to make the policy more 'gender-responsive' ('gender-neutral', 'gender-progressive')?

Are there adequate resources for implementing 'gender-responsive' policies?

A gender-aware policy appraisal is used ex-ante, during policy-making, planning and identification. These are a necessary starting point for gender budget analysis. They precede budgeting, and the budget should normally reflect policy priorities. However, moving from planning to budgeting and from budgeting to implementation is not always unambiguous. A gender-aware policy appraisal is thus best combined with other instruments that focus on later phases of the cycle.

Example:

In **South Africa**, a gender-aware policy appraisal made the Department of Land Affairs aware that because of existing 'gender' discrimination (including legal restrictions on women's land access and control as well as a lack of financial resources), the land reform programme could make gender inequalities in the allocation of land worse. The gender-aware policy appraisal pointed to a need for additional programmes (and associated budgets) that were specifically directed at women's needs (Budlender and Sharp, 1998).

A similar gender-aware policy appraisal could have been very useful in the context of **Rwanda's** recent land reform policy and new law¹¹. It could, for instance, have shown that the envisaged consolidation of small plots of land to improve land management and productivity would probably particularly affect female-headed households, which tend to be disproportionately numerous among small-scale poorer farmers and often have lower productivity. Although, at face value, a policy of consolidation and concentration, by cutting out landholdings that are too small or unproductive, may seem efficient, a gender-specific analysis of the underlying causes of the observed differences in the size of landholdings and productivity is both illuminating and suggestive of remedial measures. Research has shown that lower agriculture productivity result partly from gender bias in access to, and control over, agricultural inputs such as fertilizers, extension services, credit and agricultural labour. In addition, women often face an enormous time and work burden in the 'care' economy, which makes it impossible for them to compete on equal terms with men in the productive arena. Ignoring the interdependence between the 'care' and 'market' economies, and stripping women of land rights on the basis of observed differences in productivity, tends to deepen the existing gender inequality rather than reduce it (which is nevertheless one of the stated objectives of the new land law). What is needed are complementary activities (and related budgets) that take into account the different needs of men and women, and that try to correct differences in where they start from. These might include micro-finance programmes that target women better, and measures to lighten the burden of reproductive work (child care facilities, labour-saving technology, better rural infrastructure, etc.).

¹¹ For a more detailed analysis, see Ansoms and Holvoet (forthcoming).

Gender-disaggregated beneficiary assessment of service delivery and budget priorities

(see Budlender and Sharp, 1998; Commonwealth Secretariat, 1999; Hewitt, 2002)

- A gender-disaggregated beneficiary assessment of service delivery and budget priorities studies the extent to which government policies, programmes and associated resource allocation match women's and men's needs and priorities.

Both *quantitative* and *qualitative* techniques of data collection can be used for this type of assessment. Quantitative techniques include national surveys of preferences regarding the allocation of the government budget over different sectors, or of the willingness of individuals to pay for government spending in different sectors. When such surveys are made, it is important to disaggregate findings for men and women (and possibly also for other categories: age, ethnicity, urban/rural, etc.), analyse any significant differences and how they have been and might be taken into account when identifying budget priorities. One may also obtain data about men's and women's budget priorities and their assessment of the actual service delivery through *qualitative techniques, including (rapid) participatory rural appraisal, participant observation and focus group discussions*. Whereas the samples for qualitative techniques are mostly smaller than those in surveys, qualitative techniques can obtain in-depth information about the underlying causes of differences in preferences and assessment of service delivery. Such information can be highly valuable from a policy point of view.

Example:

In **Mexico**, a beneficiary assessment revealed that one of the anti-poverty programmes, Progesa (taking 20% of overall anti-poverty funds), which provided basic health, education and nutrition to children, relied heavily on unpaid work by women who were already overburdened. More specifically, volunteers, who were primarily women, did an average of 29 hours' unpaid work per month. In the beneficiary assessment of service delivery, those interviewed stressed that "the meager financial benefits that were provided by the programme were not worth the overall efforts invested in complying with the requirements of the programme".

Source: Vinay et al. (2001); Red de Promotoras y Asesoras Rurales (2000) cited in Hofbauer H. (2003).

Gender-disaggregated benefit incidence analysis

(see Demery, 2002)

- A gender-disaggregated benefit incidence analysis examines the distribution of expenditure between men and women.

It entails a *three-step methodology*, which also determines the data requirements:

- identification of the unit cost of social services
- identification of the use made of social services and disaggregation of female and male users (one may also disaggregate by income, class, location, age, etc.)
- linking of the two previous steps.

This analysis of the distribution of expenditure over relevant categories (gender, age, income, etc.) might be particularly useful when comparing distributional patterns in different sub-sectors (see example below). It does not include an in-depth analysis of the underlying causes of differential distribution, nor does it take into account the fact that needs might differ. It is worth complementing a benefit incidence analysis with analysis of the demand side (intra-household resource allocation analysis, COINS).

Example:

The two tables below summarize the results of a benefit incidence analysis (disaggregated by income, gender and location) of the education subsidy in **Ivory Coast**, reported on in Demery (2002) and based upon Demery, Dayton and Mehra (1996) and Demery (1996).

Findings include:

- 13% of the education subsidy goes to the poorest quintile, whereas 35% benefits the richest quintile. The households themselves spend 13% and 5%, respectively, of their own budgets on education (see table 1). This evidence supports the existence of a 'Matteüs'-effect (social spending disproportionately benefits the richest section of the population although it was originally intended to benefit the poorest section).
 - Percentages differ among sub-sectors: in primary education, they are 19% and 14%, respectively; in tertiary education, 12% and 71%, respectively (see table 1 below).
 - About 37% of the overall education subsidy benefits girls; in rural areas, this percentage falls to 30%; in urban areas, it rises to 42%.
 - Percentages differ among quintiles: in the poorest quintile, about 25% of the overall education subsidy benefits girls; this percentage rises to 40% in the richest quintile.
 - Percentages differ among sub-sectors: in primary education, about 42% of the beneficiaries are female; in tertiary education, this percentage falls to about 30%.
- *If a government wants to make its spending on education more gender-sensitive, it could take the following measures:*
 - redistribute its sector budget to sub-sectors in which girls already participate more;
 - analyse the underlying reasons for unequal participation by girls in secondary and tertiary education (disaggregate by location and quintile) + allocate a budget for this analysis;
 - generate specific programmes and measures (with associated budgets) to improve participation by girls in secondary and tertiary education.

Table 1: Overview of results of (income-disaggregated) benefit-incidence analysis (education sector, Ivory Coast)

Population Quantile	Primary subsidy			Secondary subsidy: (a) (b)				Tertiary subsidy			All education			Share of:	
	Per capita (CFAF)	Share of total subsidy (eij)	%	Per capita (CFAF)	Share of total subsidy (eij)	%	Per capita (CFAF)	Share of total subsidy (eij)	%	Total (CFAF000)	Per capita (CFAF)	%	Total subsidy ($\sum eij$)	HH Exp.	%
1	6,908	19	7	1,459	7	0	1,633	12	12	28,477	10,000	13	13	13	
2	7,562	21	23	5,028	23	0	300	2	2	36,794	12,895	17	17	11	
3	8,676	24	17	3,724	17	0	389	3	3	36,231	12,802	17	17	7	
4	7,922	22	15	3,245	15	1	1,528	12	12	36,499	12,718	17	17	5	
5	5,015	14	37	7,977	37	99	9,407	71	71	73,589	25,803	35	35	5	
All Côte d'Ivoire	7,215	100	100	4,287	100	100	2,653	100	100	211,591	14,845	100	100	6	
Memorandu m:	Government spending:														
(CFAF000)	102,84			61,104			9,830			37,817			211,591		
% share (si)	49			29			5			18			100		

Source: Demery et al. (1996)

Note: HH Exp. = per capita household expenditure

Table 2: Overview of results of income/gender/location-disaggregated benefit incidence analysis (education sector, Ivory Coast)

Female					Male			Total Population				
Quintile /region	Total subsidy	Per capita subsidy	Row share	Column share	Total subsidy	Per capita subsidy	Row share	Column share	Total subsidy	Per capita subsidy	Column share	
	CFAF 000	CFAF	%	%	CFAF 000	CFAF	%	%	CFAF 000	CFAF	%	
Primary												
1	5,993	4,564	30.5	14	13,679	8,912	69.5	22.8	19,672	6,908	19.1	
2	10,135	6,900	47	23.7	11,443	8,265	53	19.1	21,578	7,562	21	
3	10,391	7,162	42.3	24.3	14,161	10,267	57.7	23.6	24,553	8,676	23.9	
4	9,018	6,414	39.7	21.1	13,718	9,371	60.3	22.9	22,736	7,922	12.1	
5	7,294	5,433	51	17	7,008	4,643	49	11.7	14,301	5,015	13.9	
All Côte d'Ivoire	42,831	6,135	41.6	100	60,009	8,252	58.4	100	102,840	7,215	100	
Rural	21,801	5,591	38.3	50.9	35,061	7,960	61.7	58.4	56,862	6,848	55.3	
Urban	21,029	6,824	45.7	49.1	24,948	8,701	54.3	41.6	45,977	7,728	44.7	
Secondary (including technical)												
1	1,044	795	30.4	4.2	3,112	2,028	90.6	6.8	3,433	1,206	5.2	
2	4,609	3,138	33.2	18.4	9,751	7,043	70.2	21.2	13,882	4,865	20.9	
3	3,656	2,520	35.8	14.6	6,923	5,019	67.7	15.1	10,224	3,613	15.4	
4	3,127	2,224	36.5	12.5	6,252	4,271	72.9	13.6	8,572	2,987	12.9	
5	12,565	9,359	41.6	50.3	19,896	13,181	65.8	43.3	30,227	10,599	45.6	
All Côte d'Ivoire	25,001	3,581	37.7	100	45,933	6,317	69.2	100	66,335	4,654	100	
Rural	3,146	807	19	12.6	14,095	3,200	85	30.7	16,578	1,996	25	
Urban	21,855	7,092	43.9	87.4	31,838	11,103	64	69.3	49,759	8,364	75	
Tertiary (including technical)												
1	0	0	0	0	4,650	3,030	100	17.4	4,650	1,633	12.3	
2	0	0	0	0	856	618	100	3.2	856	300	2.3	
3	550	379	50	5	550	399	50	2.1	1,100	389	2.9	
4	877	624	20	7.9	3,506	2,542	80	13.1	4,384	1,528	11.6	
5	9,658	7,194	36	87.1	17,169	11,375	64	64.2	26,827	9,407	70.9	
All Côte d'Ivoire	11,085	1,588	29.3	100	26,732	3,676	70.7	100	37,817	2,653	100	

Quintile /region	Female				Male			Total Population			
	Total subsidy	Per capita subsidy	Row share	Column share	Total subsidy	Per capita subsidy	Row share	Column share	Total subsidy	Per capita subsidy	Column share
	CFAF 000	CFAF	%	%	CFAF 000	CFAF	%	%	CFAF 000	CFAF	%
Rural	0	0	0	0	8,151	1,851	100	30.5	8,151	982	21.6
Urban	11,085	3,597	37.4	100	18,581	6,480	62.6	69.5	29,666	4,987	78.4
All education											
1	7,037	5,359	24.7	89	21,440	13,970	75.3	16.2	28,477	10,000	13.5
2	14,745	10,038	40.1	18.7	22,050	15,927	59.9	166	36,794	12,895	17.4
3	14,596	10,062	40.3	18.5	21,635	15,685	59.7	16.3	36,231	12,802	17.1
4	13,023	9,262	35.7	16.5	23,477	16,957	64.3	17.7	36,499	12,718	17.2
5	29,517	21,985	40.1	37.4	44,072	29,199	59.9	33.2	73,589	25,803	34.8
All Côte d'Ivoire	78,917	11,304	37.3	100	132,674	18,245	62.7	100.0	211,591	14,845	100
Rural	24,947	6,398	30.3	31.6	57,307	13,011	69.7	43.2	82,254	9,906	38.9
Urban	53,970	17,513	41.7	68.4	75,367	26,284	58.3	56.8	129,337	21,740	61.1

Source: Dayton and Mehra (1996) and Demery (1996), cited in Demery (2002).

Gender-disaggregated revenue incidence analysis (see Hewitt, 2002; Himmelweit, 2002; Vandemoortele, 2002).

- A gender-disaggregated revenue incidence analysis examines the distribution of the burden of (different systems of) government revenue-raising.

Analysis might cover:

- the effect of *progressive* direct income tax versus *indirect* taxation on men's and women's individual incomes
- as well as an income-redistribution effect, progressive direct income tax tends to reduce gender gaps in primary income distribution
- gender-specific effects of *tax reform* on individual incomes
 - in the case of *Belgium*, it has been shown that the 2000 tax reform had different effects on men and women. Women benefited most from measures that favoured low-income categories (such as less tax on low wages) whereas men benefited most from a cut in the average income tax rate and in progressive income tax.
- gender-specific effects of *changes in social security systems* on individual incomes
- *indirect effects*, including¹²:
 - bargaining power in household decision-making
 - allocation of productive resources (e.g. decisions about participation in the market labor)
 - long-term welfare (pensions, social security, etc.)

¹² See Himmelweit (2002) for a more elaborate discussion and examples.

So far, this type of analysis has been done mainly in industrialized countries. One of the reasons is that they have more developed tax administration systems, which can provide the necessary data for analysis. There are, however, some interesting examples of gender-disaggregated revenue incidence analysis in developing countries. The box below includes examples from Zambia, Kenya and Malawi where user fees have been assessed for their gender-specific effects, as well as Nepal, where potential gender-specific effects of different types of taxes have been identified.

Example:

Research on the impact of user fees in health and education has revealed large gender-specific effects. Evidence from **Zambia** indicated that after school fees were introduced in the early 1990s, school drop-out rates, particularly those of girls, increased. Similar results (Reddy and Vandemoortele, 1996) were found for **Kenya**, where research indicated that children in poor households were seriously affected by the introduction of school fees. Girls were twice as likely as boys to drop out. A study by the Government of **Malawi** and UNICEF (1998) found that the abolition of school fees in 1994 had led to an increase in primary enrolment of 50%, primarily by girls.

The gender-specific effects of user fees indicate parents' different willingness to invest in the human capacities of their daughters or sons. When the willingness to pay falls below the user fee (which happens more easily for girls than for boys), children are kept out of schools and hospitals.

Source: Vandemoortele (2002).

Example:

In **Nepal**, different revenue sources (taxes, fees, sales) at district, municipality and village level were assessed for their gender-sensitiveness. Taxes on temporary markets and market shops particularly affected women, as they involve mostly products that are usually raised and sold by women (chickens, goats, vegetables, etc.). A similar conclusion was drawn for natural resources utilization tax, and for taxes on wool, herbs and recycled products

Source: Ministry of Women, Children and Social Welfare, UNDP and Shavagi, Mainstreaming Gender Equity Programme (2004).

Gender-disaggregated time-use studies

(see Budlender and Sharp, 1998; Commonwealth Secretariat, 1999; Hewitt, 2002)

A gender-disaggregated time-use study reveals the effect of changes in budget on household time budgets.

This type of analysis has often been used when studying the gender-specific effects of cuts in public spending, mostly in the context of structural adjustment programmes (see box below). By broadening analysis from the market (visible) and paid economy to the unpaid (care economy), one finds that a cut in social spending is in fact a transfer of costs to another sphere ('the care economy'). Closing down a primary health care centre (or alternatively raising fees for health care services), for instance, will not diminish illness. Instead, it will transfer the 'needed care' to the household, more specifically to mothers and elder daughters. The time they spend on care will increase (at the expense of time in paid employment, schooling, etc.) or the quality of care will diminish. As the 'paid' and 'unpaid' economies are interdependent, effects will eventually flow back to the paid economy, e.g. through poorer labour supply years later.

Example:

Research on the impact of user fees in health and education has revealed large A 1992 study of the impact of structural adjustment programmes, in particular social spending cuts, revealed that in **Ecuador** women needed to spend more time shopping (in order to find cheaper items) and cooking (because they bought less processed food). Apart from an increase in time invested in reproductive activities, women often spent more time on income-generating activities and community-managing activities. They could often only cope by shifting part of their reproductive work to their elder daughters, who thus had less time for schoolwork.

Source: *Esim (2000), cited in Hofbauer (2003).*

The impact of changes in public spending on women's and girls' time investment was also obvious from a study in **Kenya**. It showed that a 10% cut in the price of out-of-home child care raised women's participation in paid work by approximately 3.5%, and raised girls' (age 8-16) enrolment by about 5%, whereas the impact on boys' (8-16) enrolment was minor (about 0.3%).

Source: *Lokshin, Glinskaya and Garcia (2000), cited in World Bank (2001b).*

A gender-aware medium-term macroeconomic policy framework (see Commonwealth Secretariat, 1999)

- A *gender-aware medium-term macroeconomic policy framework* aims to incorporate a gender perspective into macroeconomic policy and models (and into macro-economics as a whole).

There are no blueprints for this, but paths include:

- estimation of the unpaid 'care' economy ('satellite accounts') and its inclusion in the system of national accounting (SNA).

In 1995, the UNDP estimated that the 1994 world GNP would have been higher by 16 000 million dollars (70% of GNP in 1994) if all human productive¹³ activities had been included in the SNA. Of the 16 000 million dollars, about 11 000 million dollars came from female labour.

Source: *UNDP (1995)*

- inclusion of new variables (e.g. 'unpaid work') in economic models¹⁴
- relaxing the assumption of exogeneity of labour supply¹⁵
- gender breakdown of aggregates such as national income, savings, consumption and employment in economic models.¹⁶

Current budgetary system reforms in developing countries reveal a general move from input and line-item budgeting towards results-oriented budgeting. This is often facilitated by *medium-term expenditure frameworks* (MTEFs). According to the Public

¹³ A 'productive' activity is defined by the third person criterion. If someone else can do an activity instead of you (with a similar result), the activity is 'productive'. Eating and sleeping are thus unproductive, but washing, cleaning, doing the dishes, etc., are productive.

¹⁴ See *Cagatay, Elson and Grown (eds) (1995)* for different possibilities.

¹⁵ Assuming 'endogeneity of labour supply' allows you to bring in the importance of the 'reproductive unpaid care economy' in the production of labour. See, for instance, *Walters (1995)*.

¹⁶ See, for instance, *Collier (1994)*.

Expenditure Management Handbook (World Bank, 1998), MTEFs consist of a combination of macroeconomic *top-down* and sectoral *bottom-up* processes. More specifically, the fiscal targets and revenue and expenditure estimates are based on macroeconomic models and are determined top-down, while the sectors provide input in the form of sectoral programmes and reviews. The PEM handbook (1998) delineates the following phases:

- development of a macroeconomic/fiscal framework
- development of sectoral programmes
- development of sectoral expenditure frameworks
- definition of sector resource allocations
- preparation of sectoral budgets
- final political approval.

'Engendering' MTEFs necessitates a gender dimension in all these phases. A gender dimension must be integrated into the macroeconomic framework (mostly the responsibility of the Ministry of Finance), into the budget guidelines sent towards the sectoral ministries (the responsibility of the Ministry of Finance), into the sectoral programmes and MTEFs (the responsibility of the different sector ministries), and into the coordination of all the sectoral MTEFs (the responsibility of all ministries, with a leading role for the Ministry of Finance).

Some countries (e.g. Morocco¹⁷, Senegal and Tanzania) are experimenting with the integration of a gender perspective into the MTEFs. In **Senegal**, a UNIFEM gender budgeting initiative works with four line ministries that are currently using a programme approach and preparing sectoral MTEFs (including agriculture, health, education and energy/mines). More specifically, there is cooperation with the "Gender Laboratory" of the UCAD (*Laboratoire Genre et Recherches Scientifiques, IFAN, Université Cheikh Anta Diop*), which supports the line ministries through a process of 'learning by doing'. The following activities have been included:

- design of gender tools and analysis schemes for all sectors
- analysis of the gender situation (and underlying causes) in the different sectors
- on-the-job training of ministry staff in charge of budgeting, to integrate gender into preparation of the 2007 budget
- application of the tools on the specific policies (programmes, projects) and budgets identified for the 2007 budget process and discussion with the budget departments of the different ministries
- a meeting with the departments involved to identify the weaknesses and limitations of their gender integration and possible remedies.

Source: UNIFEM Regional Office Dakar (2006).

¹⁷ For information on Morocco, see Ministry of Finance Morocco (2005).

Gender-aware budget statement

(see Budlender and Sharp, 1998; Commonwealth Secretariat, 1999; Hewitt, 2002)

- ☑ A gender-aware budget statement is a report on the expected/actual gender impact of the budget. If officially made by the government, it may be included as an annex to the budget (see, for example, 'Le Jaune Budgétaire' in France)

A gender-aware budget statement is not an analytical tool but an instrument of *accountability* that informs citizens about the expected and actual gender-specific impact of government measures in different ministries. It also informs citizens about remedial measures the government plans to take.

Example:

One of the most famous 'gender-aware budget statements' is that of **France**. '**Le Jaune Budgétaire**' is a yellow annex to the budget that reports the results of gender budget analysis of various ministries every year. For each ministry, it gives information on gender-specific expenditure, on equal opportunities expenditure and on the gender-specific effect of mainstream expenditure. In the 2001 Jaune Budgétaire, *The Ministry of Employment and Solidarity* included gender-disaggregated data on various employment policy schemes. The data indicated that the proportion of women had increased from 1988 to 1999 in most schemes. It also showed that women generally remained over-represented in employment schemes in the non-market sector (such as employment-solidarity contracts) and under-represented in market sector schemes (such as employment initiative contracts and first employee exemptions)

In the same report, the *Ministry of Economic Affairs, Finance and Industry* provided 1999 data from the civil service survey that showed the actual proportion of male and female staff, disaggregated by hierarchical category. Women accounted for 36% of category A staff, 59% of category B staff and 73% of category C staff. They held only 13% of senior management positions. In addition, the Ministry provided information on its plans to redress the balance, summarized the first results (women now accounted for 25% of people appointed to directorships or director-general posts and 30.4% of appointments as deputy directors) and outlines future prospects.

II. GENDER BUDGETING IN PROGRAMME-BASED APPROACHES TO AID

Over time, there have been important changes in approaches to aid. They can be summarized as *a move from project-based approaches to programme-based approaches*.

Like the OECD/DAC 2005 document 'Harmonising Donor Practices for Effective Aid Delivery (vol. 2)', we use '**programme-based approaches**' to refer to "a way of engaging in development cooperation based on the principles of co-ordinated support for a locally owned programme of development, such as a national development strategy, a sector programme, a thematic programme or a programme of a specific organization. *Programme-based approaches share the following features:* (a) leadership by the host country or organization; (b) a single comprehensive programme and budget framework; (c) a formalised process for donor coordination and harmonisation of donor procedures for reporting, budgeting, financial management and procurement; (d) efforts to increase the use of local systems for programme design and implementation, financial management, monitoring and evaluation" (OECD/DAC, 2005, p. 37).

Locally owned development programmes may be devised at the *macro-level*, the *meso-level* or the *micro-level*. *Sector programmes* (meso-level) and *poverty reduction strategy papers* (PRSPs) are examples of nationally owned development programmes. Since the turn of the century, major multilateral and bilateral donors have rallied behind such nationally owned programmes (particularly PRSPs) and they are moving towards sectoral and general budget support as the preferred aid instruments.

In what follows, I highlight the *rationale* for 'engendering' those programme-based approaches. To illustrate, I summarize evidence on the gender-sensitiveness of PRSPs. Finally, I argue that gender budgeting may be particularly useful in 'engendering' programme-based approaches.

II.1. Why 'engender' programme-based approaches to aid?

Effectiveness and efficiency

'Engendering' programme-based approaches is necessary if we are to achieve the *objectives* of the programmes, which are mostly related to '*poverty reduction*' and '*human development*'.

- Research¹⁸ has shown that there is a relationship between '*gender equality*', '*economic growth*', '*human development*' and '*poverty reduction*'. More specifically, increasing gender equality leads to economic growth, economic and human development and poverty reduction.

¹⁸ See World Bank (2001b).

This evidence includes:

- Reduction of the female/male gap in literacy rates leads to a decline in the urban adult HIV rate.
- In all regions of the world, the share of children (aged 12-23 months) who are immunized increases with mother's educational level.
- In households in Cameroon, Burkina Faso and Kenya more equal control of inputs and farm income by women and men could raise farm yields by as much as one fifth.
- Income in the hands of women has a larger effect on investment in household welfare than income in the hands of men.
- If countries in SSA, South Asia, the Middle East and North Africa had started with the years of schooling gender gap that East Asia had in 1960, and if they had closed that gender gap as fast as East Asia did from 1960 to 1992, the average annual growth rates (1960-1992) of their income per capita would have been 0.5 to 0.9 percentage points higher per year.

Source: World Bank (2001b)

Experience with SAP has shown that policies and programmes lead to failures when they are designed in a *gender-blind* way, i.e. when the socio-cultural construct of 'gender', which determines the way in which men and women react to policy incentives, is overlooked.

Gender-blind assumptions in SAPs that have led to ineffective policies¹⁹:

- **Labour is a homogeneous factor of production**

The idea that allocation of labour is solely determined by prices, and that men and women may easily replace each other's 'labour', has been challenged by empirical evidence. The example below demonstrates that labour allocation is to a large extent determined by the socio-cultural construct of gender.

Where female participation in paid labour has been stimulated through higher wages (price incentives), differential effects have been noticed:

- no increase in women's participation in paid labour in cases where there was a strict inside/outside dichotomy of labour; where women were socio-culturally associated with the 'inside', a price incentive to stimulate women into paid 'outside' labour was not effective.
- where price incentives were effective in stimulating women into outside paid labour, reproductive 'unpaid' labour was rarely reallocated from women to men. Instead, it meant a double (or triple) working day for women and/or a shift of reproductive labour to other women (elder daughters, grandmothers, etc.)

¹⁹ See for a more elaborate analysis, Elson (1995a).

- **The household is a unit**

The idea that the household functions as a unit that pools all resources (time, money, information, etc.) and decides together on the allocation of consumption and productive resources has been challenged by empirical evidence. It has been shown that members of households do not necessarily pool their resources, that men and women are often responsible for different types of expenditure (women for small, recurrent expenditure and men for larger, irregular expenditure). Research on intra-household resource allocation has shown that the household is a place where both cooperation and conflict are present (collective preference models). Different members have different preferences, and whose preferences prevail is dependent upon 'bargaining power' (threat points). Making valid assumptions about the way in which a household functions is crucial to policy design:

- when a unitary model is valid, targeting particular household members is useless, as the (benevolent) household head allocates resources in such a way as to increase all members' utility (well-being);
- when a collective preference model is valid, targeting particular household members is crucial to achieving policy objectives.

Opportunities for gender equality (see also *Toolkit, Section 1, Chapter 2*)

The most straightforward rationale for engendering programme-based approaches to aid is the fact that many national governments and donor countries have stipulated that gender equality is a fundamental human right and an important objective (see also I.2 and III.1). One might thus expect a gender dimension in any new aid modalities, to ensure the promotion of gender equality.

Programme-based approaches also offer opportunities for increasing gender equality. As they are more encompassing than isolated projects, one might assume that gender-sensitive programmes could have a bigger effect on gender equality. In addition, programme-based approaches emphasize a number of principles and related reforms that might create ways of increasing gender-sensitiveness, particularly through gender budgeting (see also II.3). They pay more attention to the *underlying processes* of policy-making, implementation, monitoring and evaluation and, more specifically, to '*inclusiveness*'. This offers a potential entry point for assessing the degree of gender-sensitiveness of these processes. Another possible entry point is related to the increased focus on '*results orientation*' and on *iterative and evidence-based policy-making*. This necessitates new rounds of data collection, and programme-based approaches to budgeting and management that compare inputs with results and adjust accordingly. Bringing a gender perspective to those processes could be particularly powerful in terms of increasing gender equality, effectiveness and efficiency.

However, notwithstanding the opportunities offered, the evidence below (II.2) shows that it is shortsighted to believe that opportunities will be taken automatically.

II.2. Evidence of the degree of gender-sensitiveness of programme-based approaches to aid

Although providing a full account of the actual degree of gender-sensitiveness of various types of programme-based approaches is beyond the scope of this paper, I highlight below a number of observations made in research on the gender-sensitiveness of PRSPs²⁰ and SWAPs²¹. I differentiate between content and process and I include issues directly linked to donor involvement.

²⁰ See, among others, Bell (2003), Whitehead (2001), World Bank (gender and development group) (2001a), Zuckerman and Garrett (2001).

²¹ The evidence is based upon SWAPs in the sectors of agriculture, health and education. See OECD (DAC) (2002).

Gender-sensitiveness of content

- The tendency to take gender issues into account declines as one moves from poverty diagnosis to selection, budgeting, implementation, monitoring and evaluation.
- The integration of gender issues is more pronounced in 'social' sectors (health, education) that address capabilities than in sector programmes that address opportunities (including agriculture and the private sector).
- National and sectoral gender policy notes have often been ignored.
- Existing gender-disaggregated data is not always used in policy-making.
- Activities targeted at men or at women mainly address practical gender needs within the socio-culturally accepted 'gender' boundaries.
- There tends to be a women-in-development approach, and particularly an anti-poverty approach, rather than a gender approach. This means that policy starts with the idea that reducing poverty will automatically reduce gender inequalities and that one of the main routes to poverty reduction is getting women into productive activities. This is linked to gender-blind assumptions (the household is a unit, labour is a homogeneous factor of production).
- There is often no analysis of gender-specific constraints, needs, resources or opportunities. Such analysis could, however, be particularly useful in identifying underlying causes of a failure to achieve (sectoral) objectives. It could suggest gender-specific measures with which to achieve those objectives.

Gender-sensitiveness of processes

- The gender-sensitiveness of participatory processes and stakeholder consultations is, in general, very low.
- There is low participation by typical gender actors in PRSP processes inside government. (Gender ministries are not involved in the PRSP process or in devising MTEFs.)
- Within sectoral ministries, there is often no participation by typical gender actors, as gender specialists are often organisationally isolated even within line ministries.
- There is often low participation by typical gender actors in PRSP and SWAP processes outside government. (Women's groups are sometimes not involved in participation and consultation processes with actors outside government; a critical mass of women's representatives is lacking.)
- When typical gender actors do participate, they often reveal limited capacities in (economic and sectoral) policy (including budget) analysis. They have a poor track record in producing such analysis and a poor track record in being involved in overall macro-economic and sectoral policy-making processes.
- There is no gender balance among mainstream actors involved in PRSP and SWAP processes either inside or outside government. (Women are under-represented in ministries of finance, sectoral ministries, mainstream civil society, auditing, universities, research institutes, parliament, etc.)
- Gender expertise among mainstream actors in PRSP and SWAP processes is often limited.

 Some issues related to donor involvement:

- Joint staff assessments (JSAs) and joint staff advisory notes (JSANs) mostly fail to address the inadequacy in gender analysis and action, in spite of a 'gender chapter' being included in the PRSP Sourcebook.
- Gender concepts and approaches often diverge among donors themselves.

- The general lack of coordination among donors, particularly among budget and non-budget support donors, also holds for gender issues.
- Donor agencies have difficulty handling gender issues in the context of new aid modalities:
 - there is a neglect of gender issues in all kinds of ex-ante diagnosis schemes and during policy dialogue, on the one hand, and 'gender conditionality', on the other;
 - gender expertise within donor agencies has not evolved with changing aid modalities.

II.3. How to improve? The potential of gender budgeting

Deliberate efforts to 'engender' programme-based approaches are needed. Gender budgeting might be particularly useful because it mirrors the underlying principles of some current reforms. The following 'similarities' and 'overlaps' may create entry points.

Comparison of inputs and results

'Results-orientation' gets a lot of attention in ongoing reforms. Results-oriented management and budgeting (often linked to medium-term expenditure frameworks) broadens attention from 'inputs' and 'activities' to 'outputs' and 'outcomes'. This brings in criteria such as 'efficiency' and 'effectiveness' that emphasize links among levels in the causal chain. Similarly, gender budgeting compares information on inputs with information on the gender-sensitiveness of outputs and outcomes, and feeds this information back into budgetary decision-making. (See also discussion on gender-sensitive medium-term expenditure frameworks.)

Evidence-based iterative policy making and budgeting

Evidence-based iterative policy-making and budgeting is strongly linked to 'results orientation'. Its aim is to expand the knowledge base and to improve the integration of findings into policy and programmes. Gender budgeting may increase the gender-sensitiveness and the quality of this knowledge base. (See, for example, gender-disaggregated beneficiary assessment of service delivery; gender-disaggregated beneficiary assessment of budget priorities; gender-disaggregated benefit-incidence analysis; and gender-disaggregated time use studies.)

Accountability and transparency (good governance)

Programme-based approaches put more emphasis on *accountability* and *transparency*. By using results-oriented management systems that show more explicitly how inputs have been translated into outputs, outcomes and impact, a government may increase its own transparency and accountability to its citizens. Non-government actors who want to make the government accountable are also stepping up their attention. From their perspective, too, gender budgeting is particularly valuable. It helps them to keep their government (at various levels, from national to local) accountable for its promises regarding gender equality. Gender budget analysis can make non-government actors aware of gender bias in a government's fiscal policy. This may be the basis for lobbying and advocacy, which may eventually lead to change.

Focus on underlying budgetary processes

Programme-based approaches also put the importance of making policy and budgetary processes more *inclusive* on the agenda. PRSP aims to foster entry points for participation by a broad range of stakeholders. This has both technocratic and political implications. There are stakeholders both inside and outside government. Making budgetary processes more inclusive within government entails broadening the spectrum from a very restrictive group of ministers by including other ministers and decentralized levels. Additionally, non-state actors can play key roles in producing evidence about the implementation and impact of service delivery and policy processes as they are users themselves or have 'grassroots' contacts and are therefore well placed to represent the beneficiaries and channel their voices. The assumption is that such civil society actors are sufficiently 'representative' and close to the poor to be able to act on their behalf. The idea is that these non-state actors exert pressure for more information for accountability reasons and in order to improve public service delivery. As gender budgeting initiatives often aim to make underlying budgetary processes more inclusive and gender-sensitive (either by involving gender actors both inside and outside government or by boosting gender expertise within mainstream actors), there is a strong link between gender budgeting and programme-based approaches.

III. GENDER BUDGETING IN EC POLICY AND PROGRAMMING DOCUMENTS

(SEE ALSO TOOLKIT, SECTION 1, CHAPTER 2, CHAPTER 3, CHAPTER 5)

III.1. Gender equality as an important objective of EC development co-operation and gender as an important cross-cutting issue in EC sector programmes and budget support

The importance of integrating a gender perspective into programme-based approaches (at both the national and the sectoral level) is evident from several EC documents. The promotion of gender equality and its embedding within an overall EC human rights approach is evident in the European Consensus on Development²² (European Parliament, Council and Commission, 2006/C 46/01). Article 19, for example, states:

“The promotion of gender equality and women’s rights is not only crucial in itself but is a fundamental human right and a question of social justice, as well as being instrumental in achieving all the MDGs and in implementing the Beijing Platform for Action, the Cairo Programme of Action and the Convention on the Elimination of All Forms of Discrimination against Women. Therefore the EU will include a strong gender component in all its policies and practices in its relations with developing countries.”

There is also EC Regulation No. 806/2004 on promoting gender equality in development cooperation, which reaffirms the importance of promoting gender equality in all Community development cooperation policies, strategies and interventions, at all levels and at all stages. The importance attached to gender issues is also evident in the guidelines for the preparation and implementation of Country Strategy Papers²³ and in the EC’s regional agreements, for instance with the ACP region (the Cotonou agreement²⁴) and the Mediterranean region (Euromed²⁵). The importance of ‘gender equality’ and the integration of a gender perspective into programme-based approaches to aid is also apparent in the following documents:

- *Guidelines for EC Support to Sector Programmes*

Gender issues are referred to:

- In the analysis of national development strategy and sector policy, one criterion mentioned is:
‘Does the national development strategy (sector policy) adequately address the cross-cutting principles of EC Development co-operation, in particular the principle of gender equality?’ (EC, 2003, pp. 77 and 79).
- In the assessment of the performance monitoring and client consultation systems, where one of the key issues is:

²² See http://ec.europa.eu/comm/development/body/development_policy_statement/docs/edp_statement_oj_24_02_2006_en.pdf#zoom=125.

²³ See DG Dev. Guidance in Gender Mainstreaming in CSP preparation, available in EC DG Dev Intranet.

²⁴ See http://ec.europa.eu/comm/development/body/cotonou/index_en.htm.

²⁵ See http://ec.europa.eu/comm/external_relations/euromed/women/index.htm.

'Are indicators differentiated by gender so that it is possible to assess the impact of the (sector) programme on both men and women?' (EC, 2003, p. 92).

Furthermore, careful attention to gender issues is mentioned as one of the key points for making the client consultation systems work well (EC, 2003, p. 14).

- *The EC Approach to Conditionality*

There is room for gender issues in several of the variable tranche indicators. In practice, they seem to be mostly among the education indicators ('gender gap in primary education') and in the 'other' category. Whereas earlier indicators in the latter category were mainly sector-specific, more recently 'gender empowerment indicators' have also figured on the agenda, which suggests that cross-cutting issues may become more standard (European Commission, 2005 , p. 30).

The document further stresses the importance of making policy observations (regarding gender issues, among others) during policy dialogue. Box 8 (p. 46) gives an example for Mozambique, where the Commissioner wrote to the Finance Minister, "I am certain you will share my view that gender inequality is one of the major obstacles in the reduction of poverty. I am therefore convinced that the Government of Mozambique will strengthen its efforts to improve the proportion of female students enrolled."

III.2. Gender budgeting in policy and programming documents

Support for *local-level gender-responsive budget initiatives* is one of the innovative gender mainstreaming projects supported by the European Union. So far, the EC has contributed the largest share (€ 800 000) to a *UNIFEM*-implemented project (June 2003-June 2005) in *India, the Philippines, Morocco and Uganda*²⁶. In those countries, there are also gender-budgeting initiatives at the national level and, given that the government increasingly decentralizes policy-making and resource allocation, local-level gender budget initiatives become of increasing importance. Local-level GRB provides opportunities to analyse the gender-sensitiveness of local level policies and their implementation, in terms of both content and underlying process. The local (gender-specific) impact of national level policies may also be assessed. For local communities, and particular sections within those communities, becoming acquainted with GRB approaches and tools may contribute to a process of questioning and influencing (local) policy-making and resource allocation. One could describe this as increasing 'agency' and 'empowerment'.



²⁶ See http://ec.europa.eu/comm/europeaid/projects/gender/projects_unifem_en.htm for more information.

IV. HOW EC OFFICIALS AND THEIR PARTNERS CAN WORK WITH GENDER BUDGETING

IV.1. 'Engendering' programme-based approaches to aid: basic principles

In what follows, I will focus on how 'gender budgeting' can make programme-based approaches to aid more gender-sensitive. In doing this, it is important to respect the basic principles of programme-based approaches that have important implications for the respective roles of partner countries and donors. Programmes are to a larger extent drawn up by countries themselves and donors try to align their support with country programmes, using the operational apparatus of the partner country. Donors' activities are shifting towards ex-ante analysis of the quality of the partner's country programmes, focusing on content as well as on policy-making, programming, budgeting, monitoring and evaluation. In addition, donors engage in capacity-building, follow-up and evaluation. Their aim is to do ex-ante assessment, capacity-building, follow-up and evaluation jointly with other donors and with the partner countries themselves.

The suggestions below (IV.2 and IV.3) for 'engendering' programme-based approaches through gender budgeting fit into this new aid framework. This means that:

- *It is important for gender budgeting to be used by partner countries themselves.* Table 2 below suggests possible uses of gender budgeting throughout a PRSP. For donors, these suggestions may inspire capacity-building activities that specifically aim to increase gender-sensitiveness in country programmes.
- *From the perspective of donors, entry points for their new role need to be found.* It is important to:
 - include gender issues in diagnosis and assessment frameworks;
 - include gender issues in 'policy dialogues' and capacity-building.

This necessitates *gender expertise on the donor's side* (specific gender actors who are trained in new aid modalities and/or mainstream actors who are involved in new aid modalities and who are trained in gender analysis).

In IV.3, we select two possible EC entry points and make concrete suggestions for 'engendering' them.

- We focus on the gender-sensitiveness of both the *content* of the programmes and of the *underlying processes of design, budgeting, implementation, monitoring and evaluation*.

IV.2. Engendering programme-based approaches through gender budgeting: some suggestions for partner countries

Table 2 below summarizes suggestions for the use of gender budgeting tools and approaches in different phases of the PRSP (see I.4. for an explanation of the tools).

Table 2: Suggestions for usage of gender budgeting by a partner country's government in the PRSP (see I.3 for an explanation of the various tools and approaches mentioned)

CONTENT				
PROCESS	Poverty diagnosis and analysis	Identification of priorities and strategies	Budgeting and implementation	Monitoring and evaluation (M&E)
<p>Process of elaboration, implementation, monitoring and evaluation (M&E)</p> <ul style="list-style-type: none"> Increasing the participation of gender actors inside government (ministry of equal opportunities, gender focal points, ...) Increasing the participation of gender actors outside government (women's movement, gender researchers at university, women's parliamentarians, ...) investing in the macro-economic and sectoral policy analysis capacity of the 'gender actors' involved investing in the gender capacity of the mainstream actors involved 	<ul style="list-style-type: none"> identification of the overall take-off position of men and women (use of the analysis results of M&E of previous cycle, see column V) identification of differential priorities of men and women through gender-disaggregated beneficiary assessment of priorities 	<ul style="list-style-type: none"> take into account differential priorities of men and women (information on the basis of gender-disaggregated beneficiary assessment of budget priorities) ex-ante evaluation of all policies and strategies on their gender impact through gender-aware policy appraisal + identification of possible remedial gender-sensitive activities if it does not exist yet, building institutional capacity for gender-responsive planning, monitoring and evaluation 	<ul style="list-style-type: none"> use of a gender-aware medium term expenditure framework integration of a gender dimension in results-based management and budgeting (see Elson Budget Cycle Framework) ensuring that remedial 'engendering' activities that have been identified in previous phase are also budgeted for gender-aware budget statement 	<ul style="list-style-type: none"> engendering conventional monitoring and evaluation instruments: use of gender-disaggregated beneficiary assessment of public service delivery use of gender-disaggregated benefit incidence analysis use of gender-disaggregated revenue incidence analysis use of gender-disaggregated analysis of the impact of the budget on time use disaggregation of input, implementation, output, outcome, impact indicators (if not yet done during previous stages) inclusion of specific indicators on gender equality

IV.3. Engendering programme-based approaches to aid through gender budgeting: some suggestions for the EC (see also Toolkit, Section 1, Chapter 3, Chapter 5, Chapter 6)

Possible EC entry points for engendering programme-based approaches include:

- country strategy papers (CSPs)
- (ex-ante) assessment of sector programmes in the context of EC support to sector programmes
- (joint) sector reviews
- the EC approach to conditionality in the context of general budget support.

In what follows, I give specific suggestions for using GRB in the context of engendering the sector programme ex-ante assessment framework and the EC approach to conditionality. The Toolkit also suggests to 'engender' CSPs (see Section 1, Chapter 3).

Ex-ante Assessment of Sector Programmes

The ex-ante assessment of sector programmes is subdivided into **seven key areas**:

1. Macro-economic assessment
2. Sector policy and overall strategic framework
3. MTEF for the sector
4. Accountability and public expenditure management systems
5. Donor coordination systems
6. Performance monitoring and client consultation systems
7. Institutional assessment and capacity assessment.

The EC guidelines for Support of Sector Programmes (2003) list the important areas in the appraisal of sector programmes. In table 3 below, I suggest additional questions that could be asked in three out of the seven areas in order to make the ex-ante assessment more gender-sensitive. I have sub-divided my suggestions into 'content' and 'underlying processes' because this fits in with the underlying philosophy of programme-based approaches, which attach importance to both 'content' and 'underlying processes'. I have subsequently applied my suggestions to one specific sector programme; the Sector Policy Support Programme to achieve Education for All (EFA) Fundamental School Quality Level (FSQL) in Viet Nam. The results of this analysis are in annex 1.

Table 3: Engendering the ex-ante assessment framework of sector programmes (selected key areas)

<p>Performance monitoring and client consultation systems</p> <ul style="list-style-type: none"> Have gender actors (inside and outside) government been consulted when devising systems? Did the mainstream actors who designed systems have the necessary gender expertise? 	<p>MTEF for the sector (specific focus on the SP Action Plan and the definition of clear outputs and outcomes)</p> <ul style="list-style-type: none"> Have gender actors within government (gender ministry, focal points) been involved in the MTEF? Do mainstream actors involved in the MTEF have the necessary gender expertise? Have instruments of gender budgeting (gender-aware MTEF, Elson Budget Cycle Framework, etc.) been used when drawing up the MTEF? 	<p>Sector policy and overall strategic framework</p> <ul style="list-style-type: none"> Have gender actors (within and outside) government been involved in designing the sector policy and strategic framework? Do mainstream actors involved in sector policy-making and strategic framework design have the necessary gender expertise? Have specific gender budgeting instruments (including gender-disaggregated beneficiary assessment of priorities; gender-aware policy appraisal; gender-aware time-use incidence analysis; results of previous gender-disaggregated benefit incidence analysis, etc.)? 	<p>Analysis of underlying processes</p>	<p>Analysis of content</p>
<ul style="list-style-type: none"> Is gender expertise used in performance monitoring and client consultation systems? (inside/outside government) Are existing systems accessible to women? (Have specific measures been taken to make systems accessible?) Are there means of disseminating findings from monitoring and client consultation systems? Do these systems take into account possible differences between men's and women's access to information? Are there feedback loops to ensure the integration of results from monitoring and client consultation systems into later cycles? 	<ul style="list-style-type: none"> Is there a comprehensive action plan that makes the sectoral policy 'logically' explicit, operational in terms of expected impact, outcomes, outputs and inputs? Have gender-specific policy measures (cf. Budlender & Sharp's categories 1 & 2) been adequately translated into the action plan? Has a generally broadly defined 'gender' policy commitment (Sharp & Budlender's category 3) been taken into due account throughout the action plan? Have gender issues been taken into due account at all levels (impact, outcome, output, activities, input) of the different sector programmes? (see Elson's Budget Cycle Framework) 	<ul style="list-style-type: none"> Is the relationship of mutual influence between 'gender' and 'development' taken into account when devising policy? Is it taken into account that underlying gender relations influence overall policy objectives, outcomes, outputs, activities, etc? Are the policy and related strategies based on gender-disaggregated diagnosis of needs, constraints, opportunities, incentives and threats (COINS)? Is it taken into account that gender-specific constraints might render a uniform policy ineffective? Is it taken into account that (sector) policy might have a different impact on men and on women? 		

	Sector policy and overall strategic framework	MTEF for the sector (specific focus on the SP Action Plan and the definition of clear outputs and outcomes)	Performance monitoring and client consultation systems
	<ul style="list-style-type: none"> Are remedies for potential negative impacts of a sector policy included (e.g. activities specifically targeted at women to make a policy more gender-progressive)? Are such activities also budgeted for? If not, can such gender-responsive additional measures still be included? 		<ul style="list-style-type: none"> Are instruments of gender budgeting used in the existing systems (gender-disaggregated beneficiary assessment of service delivery; gender-disaggregated benefit incidence analysis; gender-disaggregated revenue incidence analysis; gender-disaggregated time-use incidence analysis; etc.)? Have specific indicators regarding gender equality objectives been included? Are targets and indicators disaggregated by gender?

EC general budget support conditionality framework

The second entry point is the EC budget support conditionality framework. The 2005 document "EC Budget Support: An Innovative Approach to Conditionality"²⁷ describes this system of variable and fixed tranches and conditionality:

- **Fixed tranches** include minimum general conditions related to macro-economic stability (usually linked to an IMF judgment), progress with public finance management (PFM) and usually one specific condition (in low-income countries, this is often that the PRSP APR be presented by a specific date).
- **Variable tranches** depend on the extent to which targets are met for a number of indicators. On average, 15 indicators are included, four or five both in education and in health. These indicators²⁸ mainly concern the reduction of aspects of poverty directly linked to service delivery, and public finance management. The following are usually included (EC, 2005, pp. 29-30).²⁹
 - *Budget indicators*: indicators of budget allocation or execution, usually in health or education but sometimes also in categories defined in the national budget as "pro-poor"
 - *Public finance management indicators*: indicators of public finance management other than those of budget composition or allocation, usually concerned with processes such as accounting or auditing
 - *Health indicators*: indicators linked to health-related issues such as vaccination or health service utilization, excluding health sector budgets (the latter are included under 'budget' indicators)
 - *Education indicators*: indicators linked to education issues, excluding education sector budgets (the latter are included under 'budget' indicators)
 - *Other indicators*: other sectors, and cross-cutting issues such as 'gender equality' or HIV/AIDS.

The nature of the 'other' category has changed over time. At the outset, it included more sector-specific indicators. Nowadays, it tends to include **gender empowerment** and HIV/AIDS indicators (EC, 2005, p. 30). It is possible to discuss how notions like 'gender equality' and 'gender empowerment' are made operational in indicators. Whether one opts to focus on 'capabilities' or else on 'opportunities' strongly influences the conclusions about the actual state of achievement of 'gender equality'.

²⁷ This document includes a more elaborate discussion of the underlying rationale and a detailed review of the use of the EC conditionality framework in 34 programmes spread over 20 ACP countries.

²⁸ As the aim is to include as many targets and indicators that are under the government's control as possible, more output and outcome indicators than impact indicators are used.

²⁹ The review presented in the EC budget support for 34 programmes in 20 ACP countries (up to the end of July 2004) showed that, on average, PFM and budget indicators accounted for 45% of the value of variable tranches; education and health for 22% and 25%, respectively.

The table, below which summarizes data from the **World Development Indicators Database**, shows that **education** indicators suggest an optimistic conclusion regarding the actual state of 'gender equality' and the progress made over the period 1990-2000. The opposite conclusion would be drawn from **employment** rates.

	Combined girl/boy enrolment rate in primary and secondary education		Female/male literacy rate (15-24 years)		Female/male non-agriculture employment rate	
	1990/91	2001/02	1990	2001	1990	2000-02
Europe and Central Asia	...	97	100	100	47	45
East Asia and Pacific	83	...	96	99	38	39
Latin America and Caribbean	...	102	100	101	38	42
Middle East and North Africa	79	91	77	84	21	...
South Asia	68	81	73	80	13	17
SSA	79	...	69	88	32	...
World	84	...	87	92	35	37

Source: World Bank (2004). World Development Indicators Database.

Although gender equality and empowerment indicators may come into the category of 'other indicators', efforts are needed to **make the other sets of indicators gender-sensitive**. Table 4 gives an overview of possible indicators to include in the sets of budget, PFM and education indicators.

Another possible policy-relevant route by which to include a gender perspective is to '**engender**' the analysis of the non-achievement of targets. This is particularly relevant from the partner country's point of view, as it is expected to provide an analysis of why targets were not met, and use this analysis to suggest adjustments in policies.

One way to facilitate this analysis and suggest remedies might be to use Elson's Budget Cycle Framework of. More specifically, by reconstructing the full causal chain (logframe) from which the selected indicators are implicitly detached and by integrating a gender perspective into each level, one may more easily indicate the particular point in the logframe at which problems occur. This may also suggest possible remedies.

Table 4: Suggestions for engendering g budget, PFM and education indicators^{30, 31}

BUDGET INDICATORS	PFM INDICATORS Differentiation between two sets of indicators	EDUCATION INDICATORS
<ul style="list-style-type: none"> Allocation to health and education is often included but could be made more gender-sensitive by also including the allocation to those sub-programmes in which women participate most (primary education, primary health) allocation to specific sub-programmes in different sectors that stimulate gender equality (e.g. activities focusing on gender needs such as household water supply, sanitation, public transport, economic and 'political' literacy, or local feeder roads) allocation to the institutional apparatus that aims at increasing the gender-sensitiveness of the overall policy cycle (gender-sensitiveness of underlying processes) (e.g. % of budget to ministry of gender; % of budget in different ministries allocated to 'engendering' the programme and the working of the ministry) allocation to stimulate equal opportunities in public sector employment and service delivery (e.g. in rural extension services or police stations). 	<ul style="list-style-type: none"> Indicators derived from different PFM assessment frameworks (PERs, CFAAs, CPARs, Fiscal ROSCs, HIPC AAPs, EC audits)³² <ul style="list-style-type: none"> expenditure analysis includes gender-disaggregated benefit incidence analysis expenditure classification follows a programme approach, and there is gender-disaggregation of different levels: input, output, outcome and impact (see Elson's Budget Cycle Framework) participation of gender actors inside government in budget preparation participation of gender actors outside government in budget preparation 	<ul style="list-style-type: none"> gross enrolment rate in primary education for girls net enrolment rate in primary education for girls girl/boy ratios of primary and secondary net enrolment girl/boy ratios of primary and secondary gross enrolment girls' primary education completion rate girls' secondary education completion rate girl/boy primary and secondary completion ratios girl/boy ratio of transition from primary to secondary girl/boy repetition ratio girl/boy drop-out ratio number of female qualified teachers

³⁰ This section includes suggestions by both the author and trainees.

³¹ The review of indicators used so far reveals that education indicators are often disaggregated by gender, whereas the gender dimension is completely excluded from budget and PFM indicators.

BUDGET INDICATORS	PFM INDICATORS Differentiation between two sets of indicators	EDUCATION INDICATORS
	<ul style="list-style-type: none"> ● PEFA indicators³² ● PI-5: classification of budget ● if a programme approach is used, disaggregation by gender ● PI-6: comprehensiveness of information included in the budget documentation ● gender-aware budget statement included ● PI-10: public access to key fiscal information ● special efforts to make information available to specific groups (including women) ● PI-11: orderliness and participation in the annual budget process ● 'inclusiveness' of budgetary process, participation of gender actors both inside and outside government ● PI-23: availability of information on resources received by service delivery units ● gender disaggregation in expenditure tracking surveys and in beneficiary assessment of public service delivery. 	<ul style="list-style-type: none"> ● number of primary schools with appropriate sanitation facilities for girls.

³² See PEFA-PFM Performance Measurement Framework (June 2005).

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ANNEX 1

Engendering the ex-ante assessment for sector programmes. Application for the *Sector Policy Support Programme (SPSP) to Achieve Education for All (EFA) Fundamental School Quality Levels (FSQL) (Viet Nam)*

Documents used:

EC. EuropeAid Co-operation Office (2005). Financing Proposal. No. AIDCO/VNM/2005/17545.

World Bank (2005). Project Appraisal Document. Report No. 31735-VN.

SECTOR POLICY AND STRATEGIC FRAMEWORK			
	POSITIVE	ABSENCE OF INFORMATION	SUGGESTIONS FOR IMPROVEMENT (some could be listed in the EC Tranche Release Benchmarks)
PROCESSES	<ul style="list-style-type: none"> • There seems to be broad-based country and international support for the programme. • The programme has been devised by the Ministry of Education and Training (MoET) and approved by the Prime Minister with the involvement of the Ministry of Finance, Ministry of Planning and Investment, ministry and agency representatives at central, provincial and district levels. It has been reviewed and endorsed by NGOs and international partners. • One of the main components is the improvement of management (all phases: planning, implementation, M&E) of the National Targeted Program (see also performance monitoring and client consultation). In the context of increasing decentralization, there is also more emphasis on decentralized levels (provinces, districts and schools themselves) 	<ul style="list-style-type: none"> • Not clear to what extent gender expertise within the different actors involved (both inside and outside government) has been included in the phase of elaboration, review and endorsement. • It does not explicitly state that tools will include gender disaggregation (as well as other relevant dimensions for disaggregation). 	<ul style="list-style-type: none"> • Find out how far the sector policy and programme have benefited from gender expertise both inside and outside government (this gender expertise might be provided by specific gender actors or by mainstream actors). • Include gender budget analysis tools in order to improve management, e.g. use gender-disaggregated beneficiary/needs assessment in targeting funds.

SECTOR POLICY AND STRATEGIC FRAMEWORK

	POSITIVE	ABSENCE OF INFORMATION	SUGGESTIONS FOR IMPROVEMENT (some could be listed in the EC Tranche Release Benchmarks)
	<ul style="list-style-type: none"> ● WB (p. 8) lists tools/approaches that may improve management: <ul style="list-style-type: none"> ● effective needs-based targeting of funds ● implementation of provincial education planning ● The improvement of management and a move towards more evidence and needs-based policymaking opens opportunities for inclusion of a gender dimension (needs-based approaches implicitly demand for disaggregation by relevant criteria; gender is one of the obvious criteria for disaggregation). If gender issues are taken into account in RBM and evidence-based policy making, it may contribute to gender equality in the longer term 		<ul style="list-style-type: none"> ● Perform time-use analysis. Illuminating the existing time allocation of girls/boys could yield interesting insights into the demand side: maybe girls enrol less in schools because of participation in reproductive activities; maybe they take over their mother's reproductive labour. If this is the case, the assumption that the programme will automatically reach girls and reduce gender inequality may not be valid (see below). Instead, the programme (or for other supplementary programmes) could include a sub-component that specifically targets this constraining factor (e.g. provision of child care facilities).

PROCESSES	POSITIVE	ABSENCE OF INFORMATION	SUGGESTIONS FOR IMPROVEMENT
	<ul style="list-style-type: none"> There is a specific section on gender mainstreaming (WB, annex 13). Here the results of gender analysis in the education sector are summarized. The analysis is specifically directed at the targeted groups of the programme (where gender inequality is an issue; whereas this is much less the case in education for the overall population). Different gender-specific constraints are listed: linked both to the supply side (female teachers, girls' sanitation) and to the demand side (less willingness to pay for girls' education). The programme's assumption (the underlying programme logic and theory) is that the programme will automatically benefit girls more as sub-components (FSQL) are specifically directed at those factors that particularly constrain girls. Moreover, the programme targets those areas (remote, mountainous ones) where enrolment rates are lowest and where the girl/boy gap is biggest. It is said that the programme will collect gender-disaggregated data and that it will encourage the incorporation of gender equality considerations into school and education development plans. 	<ul style="list-style-type: none"> In the main sections that describe the sector context and policy, there are very few results of the gender analysis provided in annex 13 (WB). This information is crucial. The success of the overall programme (final objective: EFA) will partly depend upon the degree to which the specific factors affecting girls' education are satisfactorily addressed. If it is not included, the interventions may increase the gap between boys and girls rather than diminish it (by increasing boys' enrolment more than girls' enrolment). Not clear to what extent this is really translated into the action plan, the outputs or the outcomes (see also MTEF/action plan). 	<ul style="list-style-type: none"> More explicit inclusion of information in annex 13 in the main description of sector background and policy. Include among the risk factors: "assumption that programme will automatically reduce gender gap as it specifically addresses those constraints that girls particularly face is not valid" Include among the risk mitigation measures: "ensure that there is follow-up and validity testing of the basic assumption (see also below)". Follow this up (see also MTEF and performance monitoring).

MTEF: SP ACTION PLAN AND DEFINITION OF CLEAR OUTPUTS AND OUTCOMES

Note: There is not a lot of information available on this. The most important is in annex 3 of the WB document (results framework and monitoring, including outcomes and intermediate results; there is no information on activities and inputs related to these)

PROCESSES	POSITIVE	ABSENCE OF INFORMATION	SUGGESTIONS FOR IMPROVEMENT
		<ul style="list-style-type: none"> ● Not really obvious whether gender actors or gender expertise were involved in devising the specific action plan. 	
CONTENT	POSITIVE	ABSENCE OF INFORMATION	SUGGESTIONS FOR IMPROVEMENT
	<ul style="list-style-type: none"> ● Outcome indicators are disaggregated by gender (see also performance monitoring). 	<ul style="list-style-type: none"> ● It is said that the programme will include the collection of gender-disaggregated data and that it will encourage the incorporation of gender equality considerations into school and education development plans. However, in the documents at hand the translation of this broadly defined gender commitment into the concrete action is only partially satisfactory. 	<ul style="list-style-type: none"> ● Include the gender dimension in the full chain of outcomes, outputs, activities, inputs. ● Disaggregate result indicators (mostly process indicators) and include indicators related to specific 'engendering the process' indicators (such as "more use of gender (budget) analysis tools" and "gender analysis capacity-building"). These directly influence the vague objective of 'incorporation of gender equality considerations into school and education development plans' (which is nowhere made explicit in the results framework). 'Engendering' the process will also lead to an overall improvement in management and finally aid the achievement of outcomes.

PERFORMANCE MONITORING AND CLIENT CONSULTATION SYSTEMS			
PROCESSES	POSITIVE	ABSENCE OF INFORMATION	SUGGESTIONS FOR IMPROVEMENT
	<ul style="list-style-type: none"> • One of the two main components of the programme is the strengthening of the NTP (National Targeted Program) administration and implementation. Support will be provided to the provincial and district levels for planning, procurement, financial management, institutional strengthening, enhancing community consultation and enhancing empowerment. • The WB document specifically indicates that funds will be allocated to independent implementation progress reviews and local-level monitoring by social organizations. The document lists the Vietnamese Women's Union among those social organizations. Consequently, we may assume that there will be gender expertise among social organizations. • The VWU is receiving support (capacity-building) from UNDP/UNIFEM, which might strengthen its input into performance monitoring and consultation mechanisms 	<ul style="list-style-type: none"> • Not entirely clear to what extent efforts will be made to ensure equal access by both parents to the parent-teacher associations (nor whether accessibility by women is an issue; from pp. 85-87 in the WB document, we may assume that this could be an issue within the 'minority' groups targeted). • Not clear to what extent gender issues will be incorporated into independent reviews. 	<ul style="list-style-type: none"> • Check whether access by women to client consultation systems is an issue. • If it is an issue, check whether it would be possible to include specific programme activities to stimulate it (empowerment is among the objectives; such an activity would clearly add to the realization of this programme objective). • include training the VWU in gender budgeting to improve the quality of its of input (this is not specifically EU-related, but could be brought up in context of donor coordination and harmonization). • include gender dimensions in independent reviews.

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| | <ul style="list-style-type: none"> • At various points, the document stresses the use of results-based approaches. These approaches offer potential for a move towards more evidence-based policy-making. They may also boost gender equality if the RBM takes gender issues into account. • The document stresses both the use of RBM as a management tool by government and the importance of independent M&E (see above). | <ul style="list-style-type: none"> • It is not entirely clear to what extent gender expertise will be included in mainstream M&E inside government (management). • The WB document (p. 8) lists tools/approaches that will be used including: <ul style="list-style-type: none"> • education output and outcome results-based reporting • enhanced accountability of education administrators • It is not clear whether these will be used in a disaggregated way. | <ul style="list-style-type: none"> • Build capacity in gender budgeting among actors both inside and outside government to improve: <ul style="list-style-type: none"> • within-government management (RBM) • outside-government M&E (including that by donors). • Add tools of gender budget analysis to those listed in the WB-document. • Improve education output and outcome results-based reporting by integrating a gender dimension (see the Budget Cycle Framework of Diane Elson). • Other possibilities include: <ul style="list-style-type: none"> • gender-disaggregated service delivery assessment (because one of the specific objectives is to improve FSQL); • gender-disaggregated benefit incidence analysis (because one of the specific objectives is to target specific groups); • gender-disaggregated revenue incidence analysis (to test the impact of the abolition of user fees, which is very relevant in this context!) |
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<p>CONTENT</p>	<ul style="list-style-type: none"> ● Key monitoring indicators include: ● DIMENSION <ul style="list-style-type: none"> ● access to primary education (disaggregated by gender) <ul style="list-style-type: none"> *gross intake of students aged 6 into grade 1 *net primary enrolment rates *dropout and repetition rates *primary school completion rate. ● quality and efficiency of primary education <ul style="list-style-type: none"> *student achievement in grade 5 in mathematics and Vietnamese language ● student/teacher ratio. 	<ul style="list-style-type: none"> ● It is not really clear whether “the quality and efficiency of primary education indicators” are disaggregated by gender 	<ul style="list-style-type: none"> ● Disaggregate ‘the quality and efficiency of primary education’.
	<ul style="list-style-type: none"> ● The results framework (particularly the ‘use of results/outcome monitoring’ column) makes it clear that there will be validity testing of the overall programme logic (“the intervention as proposed by the programme leads to improvement of the access and quality of primary education”). 	<ul style="list-style-type: none"> ● Not clear whether there will be testing of the underlying assumption that the programme will automatically lead to improved gender equality in access to primary education. 	<ul style="list-style-type: none"> ● Test the validity of the assumption that the programme will automatically lead to improved gender equality in access to primary education.

