

ENGENDERING PROGRAMME-BASED AID: FOCUS ON GENDER BUDGETING

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OVERVIEW

➤ OBJECTIVES

➤ INTRODUCTION

- why engendering programme-based approaches?
- experiences to date

➤ HOW TO IMPROVE? USEFULNESS OF GENDER BUDGETING

- what is gender budgeting?
- rationale for gender budgeting in context of programme-based approaches?

➤ GENDER BUDGETING: APPROACHES AND TOOLS

- two general approaches
- specific tools

OVERVIEW

➤ ENGENDERING PROGRAMME-BASED APPROACHES: USEFULNESS OF GENDER BUDGETING (**partner's country**)

➤ ENGENDERING PROGRAMME-BASED APPROACHES: USEFULNESS OF GENDER BUDGETING (**donor's perspective**)

- basic principles

➤ ENGENDERING PROGRAMME-BASED APPROACHES: USEFULNESS OF GENDER BUDGETING (**EC perspective**)

- possible entry points

- .ex-ante assessment of key areas in SP

- .EC approach to conditionality

➤ CONCLUSION

I. WHY ENGENDERING PROGRAMME-BASED ?

- ✓ indicate below what would be for you the main reasons for engendering programme-based aid

I. WHY ENGENDERING PROGRAMME-BASED ?

I.1. EFFECTIVENESS AND EFFICIENCY OF PROGRAMMES

- *relationship between gender equality & economic growth & human development & poverty reduction*
- ↑ gender equality: ↑ economic and human development, ↑ growth, ↓ poverty (see evidence from studies at micro and macro level)
- *gender is one of most important institutions (influences men & women's take off positions, needs, resources, constraints) → 'engendering': important for different phases of policy cycle*

I.1. EFFECTIVENESS AND EFFICIENCY OF PROGRAMMES

➤ *learning from the past: experiences with SAPs*

- differential effect of SAP on men & women, on gender relations
 - shift of costs to unpaid (care) economy
 - effect of gender blindness on SAP → failures
- gender-blind assumptions:
- labour is homogeneous production factor
 - household is unit

I.WHY ENGENDERING PROGRAMME-BASED AID?

I.2. OPPORTUNITIES FOR GENDER EQUALITY

- *gender equality: important objective* (for the EC, for most of the partner countries)
- Programme-based approaches: *inherently more opportunities for gender mainstreaming* (but no automatic realisation!)
- !!Process conditionality
- !!Results-based approaches (evidence-based policy-making)

II. EXPERIENCES TO DATE

- ✓ How do you rate yourself the gender-sensitiveness of PRSPs and SPs?
- ✓ List examples if possible

II. EXPERIENCES TO DATE (PRSP)

Different phases of the PRSP	Treatment of gender issues		
	No reference to gender issues	Minimal reference to gender issues	Detailed discussion of gender issues
• Poverty Assessment (diagnosis)	4 (21%)	7 (36.8%)	8 (42.2%)
▪ Poverty Incidence	4	7	8
▪ Labor market, income and labor market participation, ('opportunities')	7	7	5
▪ Health ('capabilities and human capital')	5	9	5
▪ Education ('human capacities and human capital')	4	9	6
• Selection of priorities and strategies	3 (15.8%)	10 (52.6%)	6 (31.6%)
▪ Social protection measures	11	6	2
▪ Labor market, income and labor market participation	9	8	2
▪ Health	3	11	5
▪ Education	5	8	6
Indicators, objectives, monitoring and evaluation	6 (31.6%)	11 (57.9%)	2 (10.5%)
Participation and consultation process	10 (52.6%)	5 (26.3%)	4 (21.05%)

II. EXPERIENCES TO DATE (PRSP)

➤ *general:*

- 'gender chapter' in PRSP Sourcebook is not used
- JSA do not address this inadequacy in analysis and action

➤ *gender-sensitiveness of content:*

- declining tendency from the phase of poverty diagnosis to selection, budgeting, implementation, M&E
- more pronounced in 'social' sectors
- more pronounced for capabilities than for opportunities
- mostly women-in-development approach (particularly anti-poverty approach)

II. EXPERIENCES TO DATE (PRSP)

➤ *gender-sensitiveness of participatory process*

- in general very low
- underlying gender relations



-low participation of typical gender actors at processes inside and outside government

-when typical gender actors participate often limited capacities (limited track record)

-women underrepresented within mainstream actors both within and outside government

-limited gender expertise within mainstream actors

III. HOW TO IMPROVE?

Usefulness of gender budgeting

- ✓ What is gender budgeting?
- ✓ Could you list some examples?

III. HOW TO IMPROVE?

Usefulness of gender budgeting

III.1. WHAT IS GENDER BUDGETING ?

➤ *definition*

“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” (Group of specialists on gender budgeting, Council of Europe, 2005)

III.1. WHAT IS GENDER BUDGETING ?

➤ *key elements*

- gender mainstreaming
- different phases of the budget (and policy) cycle (financial and real)
- content and processes
- analysis and action
- political location
- wide variety of initiatives (no blueprint)
- entry point for engendering macro-economic policy and macro-economics
- limitations ('realistic expectations')

III.1. WHAT IS GENDER BUDGETING?

➤ *objectives*

- equality
- effectiveness and efficiency
- good governance

III.2. RATIONALE FOR GENDER BUDGETING IN CONTEXT OF PROGRAMME-BASED APPROACHES

- ✓ Why using gender budgeting in context of programme-based approaches? Factors that facilitate its use?

III.2. RATIONALE FOR GENDER BUDGETING IN CONTEXT OF PROGRAMME-BASED APPROACHES

➤ *a number of similar underlying principles as current reform processes:*

- confrontation of inputs and results, see:
 - results/performance-based budgeting;
 - evidence-based policy-making;
 - medium-term budgeting (MTEF))
- accountability and transparency (good governance)
 - management instrument by government (programme-based approach; logframes)
 - analysis by outside actors
- underlying budgetary processes: 'inclusiveness' (see principles of 'participation', broad-based country ownership)

IV. APPROACHES AND TOOLS: SELECTED OVERVIEW

- ✓ no blueprint, no standardisation
 - + : right of initiative, national ownership
 - : little hold, grip

IV.1. APPROACHES

IV.1.1. Budlender and Sharp 3 categories approach (see Budlender and Sharp, 1998)

IV.1.2. Elson's Functional Framework (see Elson, 2002) (~logframe, programme theory)

IV.2. TOOLS (different moment in the budget cycle; different 'data' needs) (see Commonwealth Secretariat, 1999; Hewitt, 2002)

IV.2.1. gender-aware policy appraisal

IV.2.2. gender-disaggregated beneficiary assessment

IV.2.3. gender-disaggregated benefit incidence analysis

IV.2.4. gender-disaggregated analysis of impact of the budget on time use

IV.2.5. gender-disaggregated revenue incidence analysis (see Himmelweit, 2002a; 2002b)

IV.2.6. gender-aware medium term economic policy framework (see Cagatay, Elson and Grown, 1995)

Iv.2.7. gender-aware budget statement

...

IV.1.1. BUDLENDER AND SHARP THREE CATEGORIES APPROACH

➤ *classification of expenditures in three categories:*

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

✓ see example (Bolivia) for the relative 'weight' of the different categories in actual budgets

- 1. Expenditures specifically targeted to men and women intended to meet their particular needs**
example: Australia: agricultural office

IV.1.1. BUDLENDER AND SHARP THREE CATEGORIES APPROACH

2. Equal employment opportunity expenditures

Two elements of analysis are relevant:

- patterns of government employment (do they reflect principles of 'equal opportunities'?)
- gender-sensitivity of public services could also be determined by employment patterns at the delivery points of public services

Possibilities for analysis at level of second category:

- description of employment patterns for each ministry (desaggregation according to sex, educational level, salary, form of employment...)
- description of employment patterns at delivery points of public services with a gender focus (police, reception centre, ...)
- description of membership of committees, advisory boards (distinction between paid and voluntary boards)
- description of special initiatives to promote equal employment opportunity

examples:

Belgium: employment patterns in the public sector

Barbados: membership of committees

IV.1.1. BUDLENDER AND SHARP THREE CATEGORIES APPROACH

3. General expenditures

= general or mainstream budget expenditures that deliver goods to the whole population

→ most of the expenditures in different portfolios

Possibilities of analysis: see Elson's Functional Framework; see specific tools

IV.1.2. Elson's Functional Framework

- *Underlying principle*: bringing together two bodies of evidence:
 - 'gender (in)equality
 - Public finance, public sector programmes
- For each ministry (each department, each programme), for each phase of the budget cycle, *classification into (see also scheme next slide)*:
 - Inputs
 - Activities
 - Results
 - Impact
- At each level: gender analysis (using various tools, see below)
- In case of negative answers: adjustment at the appropriate level
- *Useful* in context of programme-based and medium-term management and budgeting (see example of Morocco)

IV.1.2. ELSON'S FUNCTIONAL FRAMEWORK

PHASE OF THE BUDGET CYCLE	LEVEL	EXAMPLE	GENDER PERSPECTIVE
<p>PLANNED (identification, planning)</p> <p>REALISED (audit, evaluation)</p>	impact	poverty Healthy population Level of alphabetisation	Female/male ratio? Contribution to gender equality?
	output	Number of patients treated Number of students that have finished schooling	Female/male ratio? Contribution towards gender equality?
	activities	Treatment of patients (health care) Schooling	Equal access towards activities?
	inputs	Financial inputs Human resources	Are the means enough to stimulate gender equality?

IV.2.1. GENDER-AWARE POLICY APPRAISAL/EVALUATION

➤ *Gender-analysis of the planned (sector) policy*

basic question: 'in what ways will the policies and the associated resource allocations affect men and women; reduce or increase gender (in)equalities'

- Ex-ante (policy making)
- Assumption: policy → resource allocation → effective implementation
- specific questions (data requirements):
 - What are the current gender inequalities in the sector (e.g. results of previous gender analysis (benefit incidence analysis, beneficiary assessment, Harvard/Moser frameworks,...))?
 - What is the likely impact of current policy on these inequalities?
 - Does the policy address these inequalities?
 - Is it possible to reformulate policy? Is it possible to add specific policy measures as to make the policy 'gender-responsive' ('gender-neutral', 'gender-progressive')?
 - Are resources adequate to implement 'gender-responsive' policies?
- Example: South Africa: land reform

IV.2.2. GENDER-DISAGGREGATED BENEFICIARY ASSESSMENT OF PUBLIC 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*
- Data collection through quantitative surveys and qualitative techniques (RRAP)
- Examples :
 - Australia: national survey about preferences regarding the allocation of government budget
 - Sri Lanka: research about health care through discussion in focus groups
 - Mexico: anti-poverty expenditures

IV.2.3. GENDER-DISAGGREGATED BENEFIT INCIDENCE ANALYSIS

- *Examines the distribution of public expenditures over men and women*
- Three step methodology
 - Identification of unit cost of social services
 - Identification of usage that is made of social services, disaggregation of female and male users
 - Linking of the two previous steps
- Data requirements
 - Identification of unit cost: information available at the delivery point
 - Identification of users: national surveys
- Possible and interesting to include other levels of analysis (income, class, location, ...)
- Limits
 - No thorough analysis regarding underlying causes (intra-household resource allocation)
 - No economic cost-benefit analysis
 - No differences in needs are taken into account
- Example: Ivory Coast: education

IV.2.4. GENDER-DISAGGREGATED REVENUE (TAX) INCIDENCE ANALYSIS

➤ *examines the distribution of the burden of government revenue raising*

- so far, more focus on industrialized countries (tax administration)
- data requirements
 - information about primary and secondary income distribution at individual level
- differentiation between direct and indirect effects:
 - analysis of direct effects at the level of the 'individual' income
 - analysis of indirect effects at the level of:
 - bargaining power
 - allocation of resources at the level of the household (investment in human capital)
 - allocation of productive resources (who participates at market labour?)
 - long-term welfare of men and women (pensions, ...)

Examples: -user fees (Zambia, Kenya, Malawi)

-district, municipal and village taxes (Nepal)

IV.2.5. GENDER-DISAGGREGATED ANALYSIS OF IMPACT OF BUDGET ON TIME USE

- *Studies effect of changes in budget on household time budgets*
- Unveils the interdependence of market and care economy
e.g. highlights that 'reduction' of expenditures might rather be 'transfer' of costs to other sphere (care economy) → 'reproduction tax'
- Emphasizes need for taking into account in policy analysis time spent in care economy (interdependence market and care economy)
- Data collection through gender-disaggregated time use studies
- Example:
 - Ecuador: impact of social spending cutbacks (structural adjustment programmes) on time use of women in Ecuador

IV.2.6. GENDER-AWARE MEDIUM TERM ECONOMIC POLICY FRAMEWORK

- *Incorporates a gender perspective into medium-term frameworks of policy development, planning and budgetary allocations (see example of Morocco)*
- More fundamentally: engendering 'macroeconomics'
- Rationale: 'gender-blindness' has a cost (equity & efficiency)
 - see e.g. effects of gender-blind assumptions in mainstream macroeconomics and macroeconomic policy (homogeneity of labour, household as a unit, exogeneity of labour supply)
- no blueprints, some tracks:
 - estimation of unpaid 'care' economy ('statellite accounts') and introduction in SNA (example: UNDP world estimates 1995)
 - introduction of new variables ('unpaid work') in economic models (see Cagatay, Elson and Grown (eds), 1995 for different possibilities)
 - relaxing assumption of exogeneity of labour supply (see e.g. Walters, 1995)
 - gender disaggregation of national aggregates as national income, savings, consumption, employment in economic models (see e.g. Collier, 1994)

IV.2.7. GENDER-AWARE BUDGET STATEMENT

- *Reporting by different ministries of the expected gender impact of its budget (possibly as an annex to the budget)*
- Accountability exercise that may use the above mentioned approaches and tools: e.g.
 - .the Budlender and Sharp classification as an overarching framework
 - .showing how much is spent for each of the ministries on categories 1 and 2;
 - .showing the gendered effect of category 3 expenditures (displaying results of analysis using one/several of the above tools; e.g. gender-disaggregated benefit incidence analysis)
- Examples:
 - France: 'le jaune budgétaire' (extract: Ministry of Employment and Solidarity; Economic Affairs, Finance and Industry)
 - Philippines: extract from the Joint Circular No. 2004-1 (guidelines for the preparation of the Annual GAD Plan and Budget and Accomplishment Report)

V.ENGENDERING PROGRAMME-BASED APPROACHES: usefulness of gender budgeting (perspective of partner country)

- ✓ Which tools/approaches of gender budgeting could be useful for a partner country when elaborating a PRSP/SP (differentiate between different phases)

V.ENGENDERING PROGRAMME-BASED APPROACHES: usefulness of gender budgeting (perspective of partner country)

Possible actions and instruments to engender PRSP (extract with focus on GRB)

PROCESS	CONTENT			
Process elaboration, implementation, M&E	Poverty diagnosis and analysis	Identification of priorities and strategies	Budgeting implementation and	Monitoring and evaluation
<p>....</p> <ul style="list-style-type: none"> investing in the macro-economic analysis capacity of the 'gender actors involved investing in the gender capacity of the mainstream actors involved 	<p>.....</p> <ul style="list-style-type: none"> identification of differential priorities of men and women <ul style="list-style-type: none"> -use of gender-disaggregated beneficiary needs assessment use of analysis results of previous M&E rounds 	<p>....</p> <ul style="list-style-type: none"> take into account differential priorities of men and women: <ul style="list-style-type: none"> -use of gender-disaggregated beneficiary and needs assessment ex-ante evaluation of all policies and strategies on their gender impact <ul style="list-style-type: none"> -use of gender-aware policy appraisal if it does not exist, building institutional capacity for gender-responsive planning, monitoring and evaluation 	<ul style="list-style-type: none"> use of gender-aware macro-economic frameworks integration of gender dimension in results-based management and budgeting (see Elson Functional Framework) gender-aware budget statement 	<ul style="list-style-type: none"> engendering conventional monitoring and evaluation instruments: <ul style="list-style-type: none"> -use of gender-disaggregated beneficiary assessment of public service delivery and budget priorities -use of gender-disaggregated beneficiary incidence analysis -use of gender-disaggregated tax incidence analysis -use of gender-disaggregated analysis of the impact of the budget on time use -use of gender impact assessment disaggregation of input, implementation, output, outcome, impact indicators (if not yet done during previous stages) <ul style="list-style-type: none"> inclusion of specific indicators on gender equality

VI. ENGENDERING PROGRAMME-BASED APPROACHES: usefulness of gender budgeting (donor's perspective)

VI.1. BASIC PRINCIPLES

- joint diagnosis and joint capacity-building
- focus on underlying processes: gender-sensitiveness of national process
- involvement of (national) typical gender actors?
- gender expertise within (national) mainstream actors?
 - *different phases
 - *inside/outside government
 - *absence/presence (+ intensity of 'participation')
 - *quality (instruments, tools used + results:see content)³³

VI. ENGENDERING PROGRAMME-BASED APPROACHES: usefulness of gender budgeting (donor's perspective)

VI.1. BASIC PRINCIPLES

- focus on content of the programme
 - gender analysis of content
 - *different phases
 - *use of a.o. gender budgeting analysis tools
- implications for donor
 - gender is issue in mainstream diagnosis & assessment frames
 - gender is issue in 'policy dialogue' and in capacity building
 - gender expertise is involved (specific gender actors trained in new aid instruments or mainstream actors are trained in gender analysis)

VII. ENGENDERING PROGRAMME-BASED APPROACHES: usefulness of gender budgeting (EC perspective)

- ✓ What could be entry points for the EC to engender programme-based aid? (focus in particular on the EC procedures and mechanisms elaborated in context of programme-based aid)

VII. ENGENDERING PROGRAMME-BASED APPROACHES: usefulness of gender budgeting (EC perspective)

VII.1. Possible entry points

- (ex-ante) assessment in seven key areas of sector programmes
- joint sector reviews
- GBS: EC approach to conditionality: variable and fixed tranches

....

VII.1.1. ENTRY POINT: EX-ANTE ASSESSMENT OF SECTOR PROGRAMMES (7 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 and capacity assessment

VII.1.1. ENTRY POINT: EX-ANTE ASSESSMENT OF SECTOR PROGRAMMES

- ✓ How could the ex-ante assessment of sector programmes be made more gender-sensitive (using gender budgeting underlying principles, tools and approaches)

selection of 3 of the 7 key areas:

- sector policy and overall strategic framework
- MTEF for the sector: the SP action plan and the definition of clear outputs and outcomes
- performance monitoring and client systems

Document:

EC (2003). Guidelines for European Commission Support to Sector Programmes (February 2003) (extracts)

VII.1.1. ENTRY POINT: EX-ANTE ASSESSMENT OF SECTOR PROGRAMMES

➤ *sector policy and overall strategic framework*

- processes:

- gender expertise used, inside & outside government? (participation)
- specific instruments of gender mainstreaming/gender budgeting used? (including functional framework Diane Elson; gender-disaggregated beneficiary assessment; gender-aware policy appraisal; time-use incidence analysis; results of previous gender-disaggregated benefit incidence analysis)

- content:

- is the mutually influencing relationship between gender & development taken into account when elaborating policy?

VII.1.1. ENTRY POINT: EX-ANTE ASSESSMENT OF SECTOR PROGRAMMES

➤ *sector policy and overall strategic framework*

- is it taken into account that underlying gender relations influence overall policy objectives (impact), outcomes, outputs, activities, ... = are the policy and related strategies based on gender-disaggregated diagnosis of needs, constraints, opportunities, incentives, threats (COINS) ?
 - is it taken into account that (sector) policy might impact differently on men and women? (gender-aware policy appraisal)
- are remedial interventions taken? (e.g. inclusion of activities specifically targeted at women) Is there a possibility to still include such gender-responsive additional measures?

VII.1.1. ENTRY POINT: EX-ANTE ASSESSMENT OF SECTOR PROGRAMMES

➤ *MTEF for the sector (SP Action Plan and the definition of clear outputs and outcomes)*

- Processes:

- have gender actors within government been involved in the MTEF?
- have mainstream actors involved in the MTEF the necessary gender expertise?

- Content:

- is there a comprehensive action plan in place that is making the sectoral policy 'logically' explicit, operational in terms of expected impact, outcomes, outputs, inputs
- have gender-specific policy measures (cf. category 1 & 2 Budlender&Sharp) adequately been translated in the action plan?
- has the general broadly defined 'gender' policy commitment (category 3 Sharp & Budlender) adequately been taken into account throughout the action plan? = have gender issues adequately been taken into account at all different levels of the different sector objectives ? (impact, outcome, output, activities, input)?(see Functional Framework Elson)

VII.1.1. ENTRY POINT: EX-ANTE ASSESSMENT OF SECTOR PROGRAMMES

➤ *Performance monitoring and client consultation systems*

- Processes

- gender expertise used in systems? (inside/outside government)

- systems accessible for women? (specific measures taken?)

- are instruments of gender mainstreaming/budgeting used in systems?
(gender-disaggregated beneficiary assessment; benefit incidence analysis; gender-disaggregated revenue incidence analysis; gender-disaggregated time-use incidence analysis; (intra)household surveys)

- Content

- specific indicators regarding gender equality objectives included?

- are targets, indicators disaggregated by sex?

- use of results in following phases? (feedback)

VII.1.1. ENTRY POINT: EX-ANTE ASSESSMENT OF SECTOR PROGRAMMES

- ✓ Application on Sector Policy Support Programme (SPSP) to achieve education for all (EFA) Fundamental School Quality Levels (FSQL)

Documents:

- European Commission (EuropeAid Co-operation Office). Financing Proposal N° AIDCO/VNM/2005/17545
- World Bank (2005). Report No: 31735-VN (extracts)

VII.1.2. EC APPROACH TO CONDITIONALITY (fixed+ results- based variable tranches)

➤ *general issues*: EC approach: reaction to aid effectiveness analysis (enforcement problem)

• +: country-ownership: PRSP-based (some problems but improving)

??? donor-imposed gender conditionality: (counter)productive? (↔ incentive)

→importance of gender-sensitive PRSP + underlying processes (!)

→importance of gender during donor-recipient political dialogue

+: results-based (versus input)

but: 'beyond' government responsibility (choice of indicators)? quality of monitoring and evaluation? (results-based M&E: principle with least progress, success of approach is dependent upon improvements in M&E!)

VII.1.2. EC APPROACH TO CONDITIONALITY (fixed+ results-based variable tranches)

➤ *fixed tranches and conditionality (3 + 1)*

- *General conditions*: e.g. macro-economic stability (IMF programme), PFM
- *Specific conditions*: e.g. basis for preparing the report on indicators used in the variable tranche (« PRSP APR to be presented by a specific date »)

→ possible to engender indicators + engender analysis of (non)achievement

➤ *Results (output/outcome) -based variable tranches and conditionality (15)*

- **budget indicators, PFM indicators (see different assessment instruments; see PEFA), health indicators, education indicators**

→ possible to engender indicators + engender analysis of (non)achievement

- **other indicators**: including cross-cutting issues such as '**gender equality**' → how to make 'gender equality' operational? Capabilities? Opportunities?

VII.1.2. EC APPROACH TO CONDITIONALITY (results-based variable tranches)

- ✓ How could the results-based variable tranches be made more gender-sensitive (using gender budgeting)

Selection of:

- budget indicators
- PFM indicators
- education indicators
- 'gender equality'

Document:

EC Budget Support: An Innovative Approach to Conditionality
(February 2005) (extracts)

VII.1.2. EC APPROACH TO CONDITIONALITY (results-based variable tranches)

➤ *Results (output/outcome) -based variable tranches and conditionality (15)*

•**budget indicators:**

-allocation to health & education → allocation to those sub-programmes where women actually participate most (primary education, primary health)

-allocation to specific sub-programmes in different sectors that stimulate gender equality (e.g. activities focusing on practical and strategic gender needs: e.g. household water supply, sanitation, public transport, economic and 'political' literacy, local feeder roads, ...)

-allocation to institutional apparatus to increase gender-sensitiveness of 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, police stations, ...)

VII.1.2. EC APPROACH TO CONDITIONALITY (fixed+ results-based variable tranches)

➤ *Results (output/outcome) -based variable tranches and conditionality (15)*

• **PFM indicators** (process indicators, based on different assessment instruments: PERs, CFAAS, CPARs, Fiscal ROSCs, HIPC AAPs, EC audits)

-expenditure analysis includes gender-disaggregated benefit incidence-analysis

-expenditure classification follows program approach, disaggregation of different levels (input, output, outcome, impact) according to gender (see Elson's Functional Framework)

-participation of gender actors inside government in budget preparation

-participation of gender actors outside government in budget preparation

VII.1.2. EC APPROACH TO CONDITIONALITY (fixed+ results-based variable tranches)

➤ *Results (output/outcome) -based variable tranches and conditionality (15)*

- **PEFA-indicators**

- classification of budget (if program approach is followed, disaggregation according to gender)
- comprehensiveness of information included in the budget documentation (gender-aware budget statement included)
- public access to key fiscal information (special efforts to make information available to specific groups, e.g. women?)
- orderliness and participation in the annual budget process ('inclusiveness' of budgetary process, participation of gender actors inside and outside government?)
- availability of information on resources received by service delivery units (gender disaggregation in expenditure tracking surveys)

VII.1.2. EC APPROACH TO CONDITIONALITY (results-based variable tranches)

- *Results (output/outcome) -based variable tranches and conditionality (15)*
 - **Education**
 - gross enrolment rate primary education for girls
 - net enrolment rate primary education for girls
 - girl/boy ratios of primary & secondary net enrolment rate
 - girl/boy ratios of primary & secondary gross enrolment rate
 - girls completion rate in primary
 - girls completion rate in secondary
 - girl/boy ratios of completion rates in primary and secondary

VII.1.2. EC APPROACH TO CONDITIONALITY (results-based variable tranches)

➤ *Results (output/outcome) -based variable tranches and
conditionality (15)*

- **Education**

- girl/boy ratio of transition rates from primary to secondary

- girl/boy ratio of repetition rates

- girl/boy ratio of drop out rates

- number of female qualified teachers

- number of primary schools with appropriate girls' sanitation
facilities

VII.1.2. EC APPROACH TO CONDITIONALITY (results-based variable tranches)

- *Results (output/outcome) -based variable tranches and conditionality (15)*
 - **Gender equality**
 - **Gender empowerment**
- How to make those concepts/constructs operational?
 - Capabilities: education, health
 - Opportunities: participation in economic and political life, return from participation
- Strongly diverging conclusions about the actual state depending on the specific indicators chosen

VIII. CONCLUSION

- GRB: reconciling objectives of equity, efficiency, good governance
- value added and feasible in context of performance-based/MT budgeting ('programmatic' approach towards budgeting)
- value added and feasible for both partner country and donor in context of programme-based approaches to aid
- but no standard approach: experimentation (pilots) and information-sharing is needed
- Realistic expectations necessary