

# 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
<b>• Poverty Assessment (diagnosis)</b>	<b>4 (21%)</b>	<b>7 (36.8%)</b>	<b>8 (42.2%)</b>
▪ 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
<b>• Selection of priorities and strategies</b>	<b>3 (15.8%)</b>	<b>10 (52.6%)</b>	<b>6 (31.6%)</b>
▪ Social protection measures	11	6	2
▪ Labor market, income and labor market participation	9	8	2
▪ Health	3	11	5
▪ Education	5	8	6
<b>Indicators, objectives, monitoring and evaluation</b>	<b>6 (31.6%)</b>	<b>11 (57.9%)</b>	<b>2 (10.5%)</b>
<b>Participation and consultation process</b>	<b>10 (52.6%)</b>	<b>5 (26.3%)</b>	<b>4 (21.05%)</b>

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

# **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)<sup>33</sup>

# **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