



GENDER AND AID EFFECTIVENESS MANUAL

This publication of Gender and Aid Effectiveness Manual is first published in 2020 by UN Women with collaboration of Ethiopian Ministry of Finance. The views expressed in this publication are those of the author and do not necessarily represent the views of UN Women and the Ministry of Finance.

While reasonable efforts have been made to ensure that contents of this publication are factually correct and properly referenced, UN Women and Ministry of Finance do not accept responsibility for any loss or damage that may be occasioned directly or indirectly through the use of, or reliance on the content of this manual, including its translation into languages other than English.

All rights reserved. Printed in Ethiopia



GENDER AND AID EFFECTIVENESS MANUAL



የገንዘብ ሚኒስቴር
Ministry of Finance



Contents

1. Introduction	9
1.1 Background and Rationale	9
1.2 Objectives	9
1.3 Data and Methods	10
1.4 Limitations of the Data and Methods	10
2. Aid Effectiveness, Gender Equality, And Women's Empowerment: The Conceptual Framework	11
2.1 International Agreements and Instruments on Aid Effectiveness	11
2.2 Gender Discourse in Development	12
2.3 Effects of Gender Inequality on the Economy	12
2.4 OECD-DAC Gender Marker	13
2.5 Gender Equality and Women's Empowerment in the Aid Effectiveness Framework	14
3. Increasing The Gender-Responsiveness And Effectiveness Of Aid: Lessons Learned From Global Experiences	17
3.1 Impact of Donor Support on GEWE: Global Experiences	17
3.2 Challenges in Mainstreaming of Gender Issues in ODA	18
4. Gender Aspects In Development Policies And Strategies, Women's Rights And Gender Policies In Ethiopia	19
4.1 Gender Profile of Ethiopia	19
4.2 Gender Aspects in Ethiopian Constitution and National Development Plans	19
4.3 Adherence to International and Regional Gender Policies	20
4.4 National Women's Policy and Gender Policies and Strategies	20
5. DONOR POLICIES AND STRATEGIES FOR GEWE IN ETHIOPIA	20
5.1 United States Agency for International Development (USAID)	20
5.2 UK Aid	21
5.3 The World Bank	21
5.4. The European Union (EU)	22
5.5. Canada	22
6. ODA TO ETHIOPIA AND ENTRY POINTS FOR GENDER AND AID EFFECTIVENESS	24
6.1 Official Development Assistance to Ethiopia by Donor and Sector	24
6.2 Governance and Management of Development Finance and Cooperation in Ethiopia	25
6.3 Aid Modalities in Use in Ethiopia	25
6.4 Evaluation of Aid Effectiveness Principles in Ethiopia	26
6.5 Perceived Gaps and Strengths in Entry Points for Gender and Aid Effectiveness in Ethiopia	26
6.6 Donor Allocations to GEWE in Ethiopia	28
6.7 Gender and Aid Effectiveness in the Context of Different Aid Modalities	28
6.8 Gender Aspects in Programme-Based Aid	31
6.9 Engendering the Project Cycle in Ethiopia	31
6.10 Gender Checklist for MoF/External Resources Mobilisation and Management Directorates	34

Contents

7. MAKING AID MORE GENDER-RESPONSIVE AND EFFECTIVE IN DIFFERENT SECTORS	36
7.1 Gender-Responsive Checklists and Indicators	36
7.2 Health	38
7.3 Education	39
7.4 Agriculture and Rural Development	40
7.5 Water and Sanitation	41
7.6 Economic Empowerment/Ministry of Urban Development and Construction, Urban Job Creation and Food Security Agenc	41
8. RECOMMENDED TOOLS AND STRATEGIES ON GENDER AND AID EFFECTIVENESS	43
8.1 Recommendations Based on the Fieldwork	43
8.2 Gender Specific and General Programmes	44
8.3 Collecting Sex-Disaggregated Data	45
8.4 Gender Responsive Budgeting	45
8.5 Gender Analysis and Assessment of Budgets	47
8.6 Gender Budgets Outside of Government Budgets	48
8.7 Monitoring and Evaluation of GEWE in Development Finance and Cooperation	49
9. CONCLUSIONS (46)	49
10. SOURCES/BIBLIOGRAPHY (47)	50
11. ANNEXES (52)	55

Acronyms and Abbreviations

AAA	Accra Agreement on Action
AMP	Aid Management Platform
BA	Beneficiary Assessment
B(D)PfA	Beijing (Declaration and) Platform for Action
CSO	Civil Society Organisation
CEDAW	Convention on Elimination of All Forms of Discrimination Against Women
DAC	Development Assistance Committee (See OECD/DAC)
DAG	Development Assistance Group
DFID	Department for International Development/UK
EFY	Ethiopian Financial Year
EU	European Union
FDI	Foreign Direct Investment
FGM	Female Genital Mutilation
GAP	Gender Action Plan
GBS	General Budget Support
GDI	Gender Development Indicator
GDP	Gross Domestic Production
GNP	Gross National Product
GEWE	Gender Equality and Women's Empowerment
GoE	Government of Ethiopia
GPEDC	Global Partnership for Effective Development Cooperation
GRB	Gender Responsive Budgeting
GTP I	Growth and Transformation Plan I (2010/11-2014/15)
GTP II	Growth and Transformation Plan II (2015/16-2019/20)
IDA	International Development Association
MDG	Millennium Development Goals
MoF	Ministry of Finance
MoFED	Ministry of Finance and Economic Development, the former name of MoF)
MoWCYA	Ministry of Women, Children and Youth (Formerly MoWCYA)
ODA	Official Development Assistance
OECD/DAC	Organisation for Economic Cooperation and Development/Development Assistance Committee
PAF	Performance Assessment Frameworks
PD	Paris Declaration
PFM(S)	Public Finance Management (System)
PPP	Purchase Power Parity
SBS	Sectoral Budget Support

Acronyms and Abbreviations

SDG	Sustainable Development Goals
UK Aid	UK Development Assistance
UN	United Nations
UNDP	United Nations' Development Programme
UNU-WIDER	United Nations University - World Institute for Development Economics Research
UN Women	United Nations Entity for Gender Equality and the Empowerment of Women
UNICEF	United Nations International Children's Fund
UNIFEM	United Nations Development Fund for Women (now UN Women)
USAID	United States Agency for International Development
USD	United States Dollar
WASH	Water and Sanitation Health
WB	World Bank
WID	Women in Development

1. Introduction

1.1 Background and Rationale

The Gender Affairs Directorate for the Ministry of Finance (MoF), in collaboration with UN Women Ethiopia country office, plans to build the capacity of MoF External Resource Mobilization and related directorates and to strengthen the accountability system within MoF to address gender gaps in the management and distribution of international funding. Therefore, to enhance MoF's capacity on gender and aid effectiveness and to strengthen the accountability system within, UN Women Ethiopia contracted an international consultant to develop a manual on gender and aid effectiveness and to provide training for the division of the External Resource Mobilization Directorate within MoF. This document forms one of the main outputs of this assignment which is the Manual on Gender and Aid Effectiveness.

The issue of aid effectiveness has been a priority agenda since the term was coined at the Rome Summit in 2003. Aid effectiveness can be defined as achieving and harmonizing planned social and economic development agendas by donors and recipients. In this context, aid effectiveness is meeting the agenda set out in the global Sustainable Development Goals (SDGs), regional commitments, and respective country priorities such as addressing gender inequality through effective use of international funding.

Since the Paris Declaration (PD) on Aid Effectiveness (March 2005), there is a new emphasis on the efficiency of aid in achieving greater and more effective development. The operational framework of the PD is built on the principles of ownership, harmonization, alignment, managing for development results, and accountability. New aid modalities like Joint Assistance Strategies, Sector Budget Support (SBS), General Budget Support (GBS), or Basket Funds are aimed to guarantee alignment with a government's development plans and donor priorities as well as to stimulate donors to harmonize their efforts with one another.

At the same time, the international community, including Ethiopia, has fully committed itself to achieving gender equality and the advancement of women. The United Nations Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW), adopted by the United Nations General Assembly in 1979, emphasizes the importance of gender equality as a matter of basic human rights and the critical role of girls' and women's development in strengthening prosperity. The Millennium Development Goals (MDG) defined specific targets for countries to achieve by 2015 in eight areas some of which include gender equality and empowering women, achieving universal primary education, and improving maternal health. The MDGs were succeeded by the SDGs, approved by the United Nations in 2015, setting 17 broad goals and objectives for the international community to be achieved by 2030. Of these 17 goals, Goal 5 explicitly calls for gender equality and the empowerment of girls and women.

In the same vein, a growing body of evidence¹ suggests that eliminating gender disparities and promoting girls' and women's development are beneficial to societies. For instance, World Bank (2011), Duflo (2012), Elborgh-Woytek et al. (2013) and UK Aid (2018) present evidence of the many ways in which women's development and the reduction of gender inequality lead to more rapid economic growth, improved labour productivity, healthier children, and more responsive government. Lagarde (2013) highlights the advantages of equalizing women's role in economic and political life².

1.2 Objectives

This initiative to develop a gender and aid effectiveness manual is a component of the Transformative Financing for Gender Equality and Women Empowerment Programme of UN Women in partnership with MoF and Ministry of Women, Children and Youth (MoWCY). The programme aims to ensure equitable distribution of international financing to address gender inequality and empowerment of women as part of the efforts to ensure gender responsive national planning and budgeting system.

The objectives of this Manual are to contribute to developing the capacity of MoF External Resource Mobilization and related directorates and to strengthen the accountability system within MoF to address gender gaps in international financing.

1.3 Data and Methods

A multi-method, transparent, and participatory approach was used in carrying out this assignment. Both qualitative and quantitative methods were used to acquire data, and data was triangulated to test its validity. In order to prepare and finalize this manual, the following rigorous steps have been taken:

- A. Reviewing various international and national documents and frameworks on gender and aid effectiveness;
- B. Developing an inception report that included a standard and contextualized manual outline on aid effectiveness and gender equality as well as sample country experiences in an inception workshop;
- C. Revising the inception report based on the comments from the inception workshop and UN Women Ethiopia;
- D. Conducting consultative meetings with various MoF's directorates, line ministries, and major donors;

- E. Presenting the draft manual at a validation workshop on August 2nd and 3rd, 2019;
- F. Revising the manual based on comments and inputs from the validation workshop and UN Women Ethiopia;
- G. Finalizing and submitting the manual.

1.4 Limitations of the Data and Methods

Various data on aid available online were found to be outdated for the purpose of this Manual. Therefore, interviews with various stakeholders in different ministries and major donors were used to gather the latest data and perspectives on how gender responsiveness and aid effectiveness are reflected in their dialogues and negotiations with donors/national partners.

Moreover, although the aid from the Organization for Economic Cooperation and Development - Development Assistance Committee (OECD-DAC) members is mostly screened for gender targets (Annex III, Table 14), the same is not done concerning finances (concessional/soft loans and grants) from non-DAC members. According to interviews with the MoF experts³ in Addis Ababa, Ethiopia, gender issues do not play a significant role in the loans and grants from non-DAC members; moreover, these partners do not raise up gender issues in their negotiations with the Government

of Ethiopia (GoE). More information would be needed to substantially determine how— or if at all —aspects of gender are integrated in financing from non-DAC members because it represents a considerable but not well researched source of funding.

This Manual is divided into nine chapters. After the preceding, introductory chapter which explains the background and purpose of the Manual and introduces the main topics as well as the data and methods, the second chapter discusses the conceptual framework and rationale for gender equality, women's empowerment, and aid effectiveness. The third chapter highlights experiences making aid more effective and gender-responsive in different countries. The fourth chapter discusses gender

in the general development policies in Ethiopia. This is followed by the gender policies in Ethiopia and international agreements on gender to which Ethiopia adheres. The fifth chapter briefly presents the gender strategies and policies among some of the major donors in Ethiopia. The sixth chapter focuses on the development finance and cooperation in Ethiopia and possible entry points to improve the effectiveness and gender-responsiveness of these. In this section, different aid modalities and gender issues in the project cycle are discussed. The seventh chapter discusses the lessons learned in gender and aid effectiveness in different sectors of governance and administration. The eighth chapter presents recommendations as well as major tools and strategies on gender-responsiveness and aid effectiveness such as gender-responsive budgeting and other approaches. Finally, the ninth chapter presents the conclusions based on the findings from previous chapters.

2. Aid Effectiveness, Gender Equality, and Women’s Empowerment: The Conceptual Framework

2.1 International Agreements and Instruments on Aid Effectiveness

Private capital flows as well as earnings from natural resources now far exceed official development assistance (ODA) in many countries. Whilst death of aid has sometimes been declared, research by United Nations University World Institute for Development Economics Research (UNU-WIDER) (2017) indicates that a return on aid investment of about 20 percent is found when aggregate effect of aid is estimated using a marginal productivity approach. Aid encourages improved fiscal management and does not necessarily have a negative effect on domestic resource mobilization.

In fact, research by the UNU-WIDER (2011) shows that on average aid has had a positive effect on growth and poverty reduction in the long run. There is no evidence of aid systematically increasing inflation or reducing the amount of credit available to private industries. In general, aid that is channeled towards human capital appears to be effective at stimulating growth⁴. However, a significant share of the aid that is delivered through governments’ finances such as the social sector or human capital investment would take many

years to have a discernible impact on growth⁵ even if the returns are similarly positive.

The effect aid has on growth is hence not direct but rather the consequence of the effect it has on intermediate factors of development. UNU-WIDER (2011, 2016) research found that an average annual aid inflow of USD 25 per capita over the period 1970-2007 reduced poverty by around 6.5 percent, raised investment by 1.5 percent in gross domestic product (GDP), augmented average schooling by 0.4 years, boosted life expectancy by 1.3 years, and reduced infant mortality by 7 in every 1,000 births.

As mentioned in Section 1.1, the PD on Aid Effectiveness has led to a new emphasis on the efficiency of aid in achieving greater and more effective development. Several practical implications follow the PD’s foundational principles of ownership, harmonization, alignment, managing for development results, and accountability. These are summarised in Table 1 below.

Table 1 Practical Implications for the Implementation of the PD Principles at Country Level

PD Principles on Aid Effectiveness	Recommended Measures
National Ownership	Donor country strategies are aligned with national priorities; consultative processes with national stakeholders are in place; and, conditionality drawn from country priorities/ jointly agreed between partner governments and tied to disbursements.
Harmonization	Division of labour among donors, assigning lead donor/government partner and UN agency per sector; increased use of pooled and basket funds; and, untying of aid (procurement).
Alignment	Donors move away from project support and towards supporting government priorities through sector, programme, and general budget support using national systems in planning, execution, implementation, delivery, and monitoring and evaluation.
Management for Results	Increased emphasis on use of specific, measurable, achievable, responsible, and time-bound (SMART) indicators to monitor results, and undertaking regular evaluation; and, increased mid-term predictability of aid.
Mutual Accountability	Inclusion of state and civil societies in development planning and budgetary decisions; and, promoting accountability between donors and partners as well as between citizens and the government.

Source: Adapted from UNIFEM (2009) *How can aid be gender-responsive in the context of new aid modalities*.

Following the PD on Aid Effectiveness, the Accra Agenda for Action (AAA) (2008) and The Busan Partnership Agreement (2011) have further defined and strengthened the aid effectiveness framework to which the international community, including Ethiopia and its development partners, adhere. These agreements and their implications on gender will be discussed in Section 2.4 of this Manual.

2.2 Gender Discourse in Development

Gender entered the development dialogue over the period 1975-85 which came to be marked as the 'women's decade'⁶. In the early 1990s, it gained prominence among the donor community, with several multi-lateral organizations, including the OECD, recognizing gender equality as a goal for development and pushing for increased assistance to be pledged for it⁷. Ensuring adequate financing has been a part of various commitments made since Beijing Declaration and Platform for Action (1995) on financing for development. Various conferences have all recommended the relevance of having a gender component in donors and recipients aid procedures.

According to the OECD-DAC's guideline for Gender Equality and Women's Empowerment, "A focus on gender equality and women's empowerment (GEWE) in development co-operation is a means to enhance the total effectiveness of aid." Although a vital goal on its own, there is a recognition that gender outcomes determined and were determined by economic outcomes. Following an academic interest in the gender dimensions of economic policy, there were calls for gender 'mainstreaming' or the integration of gender sensitivity in all aid projects, programmes, and policies⁸. In a study commissioned by the OECD (2007), 65 percent of the donors that responded indicated that their allocations to gender programmes had also increased since 1999.

Despite these efforts, foreign aid allocated for promotion of gender equality and human rights is still only a fraction of the total aid budget and evidence indicates the financing allocated to address gender inequality is nowhere near what is needed. In a study conducted by UN Women (2015), costing national action plans on gender equality indicates resource gaps of up to 90 percent while data from OECD (2016) shows that globally only around 30 percent of ODA is responsive to women's needs and interests. In the economic and productive sectors, only 2 percent of aid targets gender equality as a principal objective. Furthermore, similar gender screening does not exist for non-DAC countries which now form an important source of foreign direct investment (FDI), concessional loans, and grants. This hinders the planning and implementation of gender responsive programmes.

2.3 Effects of Gender Inequality on the Economy

Promoting women's empowerment and gender equality is making a case for human rights for society at large. In addition, some of the most influential global actors are convinced that gender equality is important also for the economy. For instance, the World Development Report 2012, Gender Equality and Development by the World Bank points out that gender equality not only has an intrinsic value, but that it also makes economic sense. Equality increases productivity, improves development outcomes for future generations, and makes institutions more representative of the society.

Moreover, recent research cited by UK Aid (2018,⁹) shows that gender inequality affects the formation of competitive advantages while reducing gender-based discrimination improves productivity. These findings have specific relevance for countries like Ethiopia where majority of women still rely on subsistence level or small-scale, rain-fed agriculture, or informal sector and micro-businesses. For instance:

- Research in sub-Saharan Africa shows that reducing gender inequality could significantly increase agricultural yields. Providing female farmers the same level of agricultural inputs and education as male farmers could increase yields by more than 20 percent¹⁰. In Ethiopia, the gender gap in farm productivity was 9.8 percent in 2015-16¹¹, even when accounting for gender-based differences in plot size and farm location. According to UK Aid (2018), if female farmers had the same access to productive resources as male farmers, agricultural production in developing countries would increase by 2.5 percent to 4 percent, translating to a 12 percent to 17 percent reduction in global hunger, or 100 to 150 million fewer hungry people. This gap is simply caused by women having fewer resources and earning less from their available resources than men who manage same sized plots.
- Research¹² shows that failing to invest in women's education can lower the gross national product (GNP). Everything else being equal, countries in which the ratio of female-to-male enrollment in primary or secondary education is less than 75 can expect levels of GNP that are roughly 25 percent lower than countries in which there is less gender disparity in education.
- Research in some African countries shows that children of mothers who have spent five years in primary education are 40 percent more likely to live beyond the age of five¹³. The World Bank (2012) reports that the probability of children being enrolled in school increases with the increase of their mothers' educational level. It also found that the increased household income earned by mothers has a positive impact on household nutrition, health, and education of children than extra income going to fathers. Women reinvest on average 90 percent of their income in their families and communities, compared to men who reinvest only 30-40 percent of their income into similar ventures.
- According to Lagarde (2013), by simply raising women's employment rates to that of men, GDP would jump significantly—by 5 percent in the United States, 9 percent in Japan, 10 percent in South Africa, 27 percent in India, and 34 percent in Egypt. When women do better, economies do better. If women had the same role in labour markets as men, up to an estimated \$28 trillion (26 percent) could be added to the global GDP by 2025¹⁴.
- Women's time burdens are an important constraint on growth and development. Women are an over-utilized resource, not an underutilized resource.

Gender inequality reduces women's incentives to produce tradable goods as a result of increases in women's time burdens. The competing domestic demands make women time poor; despite the benefit that this work brings to the household and the community at large, much of women's work is unpaid and unrecognized. A study in Tanzania shows that reducing such constraints in a community of smallholder coffee and banana growers increases household cash income by 10 percent, labour productivity by 15 percent, and capital productivity by 44 percent¹⁵.

- When women are equipped with the appropriate digital skills and access to mobile phones, they feel safer and more connected, are able to save time and money, and can access life enhancing services such as mobile financial services, health advice, and employment opportunities, maintains UK Aid (2018).
- Moreover, women in politics prioritise public goods and services that benefit the whole community. With women at the negotiating table, peace accords are 35 percent more likely to last, according to research by Stope (2015).
- Finally, according to UK Aid (2018), when women and girls are allowed choose to use voluntary family planning and decide whether, when, and how many children they have, there are wide-ranging benefits for women as individuals, their children, families, and societies.

Globally, women continue to occupy a far more disadvantaged position than their male counterparts, despite the clearly positive impact of gender equality on society and the economy. Women are more likely to work as unpaid labour in family enterprises or in the informal economy. Female farmers often have less access to and control over land and finance, and they usually grow less profitable crops. Women entrepreneurs also tend to run smaller businesses in less profitable sectors than their male counterparts. As a result, women earn less than men, and this is also reflected in power relations in the household¹⁶.

Decisions on public spending are highly political and are often made without consultations with all population groups¹⁷. In these decisions, women and girls are not always prioritized. Public services that are most crucial for women's rights are often of poor quality, insufficient, and severely underfunded. Since 2008, the impact of the economic crisis on many developing countries has created pressures on the availability of and demand for public resources that support economic stability and growth, job creation, and social protection. The economic crisis renders poor and excluded women even more vulnerable, enhancing their experiences of inequality and discrimination both in scale and depth. Austerity measures in many countries have exacerbated biases in public spending. In addition, mechanisms to keep governments accountable to their commitments to gender equality often do not exist.

Earlier research has shown that globalization may help women improve their societal status relative to men, promoted through factors such as free trade and accessibility of information technology¹⁸. However, these improvements do not happen automatically. The opportunities generated by globalization may not materialize if measures are not put in place to support vulnerable groups to take advantage of the possibilities. Apart from governments, the international community and aid can also play a role in this regard.

The extent to which gender is mainstreamed in national budgets (including both domestic and external resources) determines the level of financing that goes towards gender equality and women's empowerment. This is critical because both external and domestic resource mobilization are essential for economic growth and expanded opportunities. In the short term, external resources can be an important force for enhancing government resource mobilization for gender equality, while in the mid- and long-term, government resource mobilization is central to financing for gender equality in a sustainable and predictable fashion¹⁹. Therefore, linking aid effectiveness and gender equality is practicing a gender responsive aid scheme from both the donor and recipient side.

2.4 OECD-DAC Gender Marker

Since 1991, the OECD-DAC has been tracking member countries' commitments to gender equality/women's empowerment using a policy marker that screens commitments according to whether their principal objective is to promote gender equality/women's empowerment, or whether the promotion of these objectives figures as a significant component within a larger programme. All 24 DAC members now use the marker when they report their aid statistics.

Aid for GEWE is intended to advance GEWE or reduce gender-based discrimination and inequalities. According to OECD-DAC (2008), an activity should be classified as focused on gender equality (score "principal" or "significant") if gender equality is explicitly promoted in activity documentation through specific measures which:

- Reduce social, economic, or political power inequalities between women and men, girls and boys; ensure women benefit equally with men from the activity; or, compensate for past discrimination; or
- Develop or strengthen gender equality or anti-discrimination policies, legislation, or institutions. This approach requires analyzing gender inequalities either separately or as an integral part of agencies' standard procedures.

Examples of activities that could be marked as principal objective:

- Legal literacy for women and girls;
- Male networks against gender-based violence;
- A social safety net project which specifically focuses on assisting women and girls as a disadvantaged group in a society;
- Capacity building of Ministries of Finance and Planning to incorporate gender equality objectives in national poverty reduction or comparable strategies.

Such activities can target women specifically, men specifically, or both women and men. Support to organizations and institutions that promote women's equality, by definition, is considered a principal objective.

Examples of activities that could be marked as significant objective:

- Activity which, as its principal objective, provides drinking water to a district or community while at the same time ensuring that women and girls have safe and easy access to the facilities;
- A social safety net project which focuses on the community and ensures that women and girls benefit equally with men and boys.

While the proportion of public expenditure dedicated to explicit gender equality objectives is limited, according to Stotsky (2016), it should be kept in mind that the proportion of expenditures that can be seen as contributing to gender equality and women's advancement is much larger because it encompasses spending across many or most areas of the budget. According to UNU-WIDER (2014), any attempt to gender-disaggregate public spending requires some degree of arbitrariness.

Results of OECD-DAC's screening of Ethiopia are discussed in Chapter 6 of this document and given in Annex III.

2.5 Gender Equality and Women's Empowerment in the Aid Effectiveness Framework

According to the Austrian Development Cooperation (2009), two main arguments justify the engendering of the PD: efficiency and democracy.

- **Argument of efficiency:** GEWE are powerful multipliers of development efforts. Reducing women's poverty through access to education; improvement of health; broadening economic opportunities through land rights; employment and income; and, their increased participation in political decision-making all contribute to increased well-being, quality of life, and economic growth.
- **Argument of democracy:** The PD contains the valuable principles of national ownership and promotes accountability between donor and partner countries as well as between citizens and the government. Through the inclusion of state and civil societies in development planning and budgetary decisions—notably through participatory and gender budgeting processes—needs, interests, and entitlements are voiced and incorporated in development strategies, frameworks, and accountability mechanisms.
- The PD builds also on horizontal donor-partner country relationships and thus democratizes development cooperation. As such, efforts towards GEWE promotes human rights and drives sustainable development.
- Democratic ownership as the basis of the PD requires the inclusion of women's and men's voices in the determination of expected development results and affords efficient accountability mechanisms.
- The process of alignment between donor and partner countries allows the inclusion of commitments to women's rights which are acknowledged by nearly all nations and for which donor harmonization is a prerequisite.
- Finally, only through a democratic and participatory process, agreement on desired development results can be formulated, managed, and achieved. The achievement of development results is corroborated by indicators and reliable statistics.

An overview of highly regarded international aid effectiveness agreements and frameworks and their gender aspects and implications on GEWE is provided in the following Table (2).

Table 2 Main International Agreements and Instruments on Aid Effectiveness and their Gender Aspects and Implications on GEWE

Agreement/Instrument	Principles	Gender Aspects/Implications on GEWE
<p>At the Second-High Level Forum on Aid Effectiveness (2005), it was recognised that aid could—and should— be making better impact. The PD was endorsed in order to base development efforts on first-hand experience of what works and does not work with aid.</p> <p>The PD outlines five fundamental principles for making aid more effective.</p>	<p>Ownership: Developing countries set their own strategies for poverty reduction, improve their institutions, and tackle corruption.</p> <p>Alignment: Donor countries align behind national objectives and utilize local systems.</p> <p>Harmonisation: Donor countries coordinate, simplify procedures, and share information to avoid duplication of effort.</p> <p>Results: Developing countries and donors shift focus to development results and results get measured</p> <p>Mutual accountability: Donors and partners are accountable for development results.</p>	<p>The PD contains the principle of national ownership and promotes accountability between donor and partner countries as well as between citizens and the government.</p> <p>Through the inclusion of state and civil societies in development planning and budgetary decisions— notably through participatory and gender budgeting processes— needs, interests, and entitlements are voiced and incorporated in development strategies, frameworks, and accountability mechanisms.</p> <p>The PD builds on horizontal donor-partner country relationships and thus democratizes development cooperation. Based on the PD resource mobilization, grants and loans have contributed to national budget in addition to national resource mobilization.</p>
<p>In 2008 at the Third High Level Forum on Aid Effectiveness, an even greater number and more diverse stakeholders endorsed the AAA. The AAA both reaffirms commitment made by the PD and also calls for greater partnership between different parties working on aid and development. Designed to strengthen and deepen the implementation of the PD, the AAA takes stock of progress and sets the agenda for accelerated advancement towards the PD targets. It proposes four main areas for improvement.</p>	<p>Ownership: Countries have more say over their development processes through wider participation in development policy formulation, stronger leadership on aid co-ordination, and increased use of local systems for aid delivery.</p> <p>Inclusive partnerships: Full participation of all partners including donors in the OECD-DAC and developing countries as well as other donors, foundations, and civil societies.</p> <p>Delivering results: Aid is focused on real and measurable impact on development.</p> <p>Capacity development: Aid is targeted towards building the capacity of countries to manage their own future.</p>	<p>“Gender equality, respect for human rights, and environmental sustainability are cornerstones for achieving enduring impact on the lives and potential of poor women, men, and children. It is vital that all our policies address these issues in a more systematic way.” (AAA, para. 3) The AAA not only highlighted gender equality as one of the thematic/cross-cutting issues, but also underlined that both donors and developing countries will ensure the realisation of the development policies and programmes according to the international commitments on gender equality and human rights. The AAA also strengthened country ownership of development by committing donors to broad, country-level policy dialogue on development, strengthening the capacity of developing country partners to manage development and use local systems.</p> <p>The AAA commits donors to work more closely with Parliaments (creating opportunity for inclusive scrutiny), local authorities, and civil society organisations (CSOs), with the recognition of CSOs as development actors in their own rights. Donors also pledged to elaborate individual plans to further untie their aid.</p>
<p>The Busan Partnership Agreement was adopted at the Fourth High-Level Forum on Aid Effectiveness (2011) and it highlights a set of five common principles for all development co-operation actors. These are considered as key to making development cooperation effective.</p>	<p>Ownership of development priorities by developing countries. The principle of ownership has taken a more democratic orientation by refocusing on countries instead of just state.</p> <p>Focus on results The Busan Partnership continues its predecessor’s focus on results, but its orientation is longer term and looking at outcomes that have a lasting impact on eradicating poverty and reducing inequality.</p> <p>Inclusive development partnerships and it sets out a more inclusive role for all development actors (parliaments, local governments, and CSOs) in shaping development policy. For the first time in the history of the improvement of effectiveness process, CSOs have taken a seat at the negotiation table.</p> <p>Transparency and mutual accountability Transparency and accountability also go beyond intergovernmental relationships; accountability to intended beneficiaries and respective citizens becomes a pillar of this agreement.</p>	<p>The Busan Partnership Agreement also recognised, inter alia, the need to accelerate efforts to achieve gender equality and the empowerment of women through development programmes grounded in country priorities, recognising that GEWE are critical to achieving development results (para 20).</p>

<p>The Global Partnership for Effective Development Cooperation (GPEDC) was established to keep the implementation of the Busan commitments accountable. The GenderNet and UN Women supported the development of the GPEDC indicator on gender equality (indicator 8)— one of just 10 indicators to track implementation of the Busan commitments. This indicator measures the proportion of developing countries with systems to track and make public allocations for gender equality. It is a tool to help ensure that domestic resource allocation is gender-responsive and to strengthen accountability and transparency in financing for gender equality.</p>		<p>The first progress report of the Global Partnership on the implementation of the Busan commitments found that, out of 35 countries that reported on the indicator, 12 have systems to track and make public allocations in support of gender equality. Additionally, 5 countries reported systems for tracking allocations, but these were not made public.</p> <p>The GPEDC, as a key platform for promoting mutual learning and accountability, plays a significant role in supporting the implementation of the SDGs. The indicator on gender equality — adopted as one of the 10 indicators in the monitoring framework of the GPEDC— measures the percentage of countries with systems that track and make public allocations for GEWE. The GPEDC's monitoring of this indicator serves two purposes: it indicates whether countries have gender responsive budgeting (GRB) initiatives in place and provides valuable evidence about the ways in which GRB is applied at country level, laying the groundwork for assessing their effectiveness. Ethiopia has participated in the monitoring of aid effectiveness in 2016. (Annex III, Table 15)</p>
---	--	---

Sources: www.oecd.org, MoF (2018)

3. Increasing the Gender-Responsiveness and Effectiveness of Aid: Lessons Learned from Global Experiences

As discussed in Chapter 2, international donors have been concerned about GEWE since at least 1975, when the United Nations launched the UN Decade for Women (1976–1985), followed— over the next 40 years— by a number of key governmental commitments bringing women’s rights to centre stage. These include CEDAW in 1979, the Beijing Declaration and Platform for Action (BDPfA) in 1995 (United Nations, 1995), and the adoption of SDG 5 in 2015.

In parallel with these global commitments, major bilateral and multilateral donors have initiated large numbers of projects and programmes on GEWE, especially in low-income countries. Research by UNU-WIDER²⁰ (2016) explores the impact of such assistance. It is worth exploring whether donor efforts translate into large-scale transformation for women’s empowerment or progress in closing gender gaps in key domains.

3.1 Impact of Donor Support on GEWE: Global Experiences

Most bilateral donor aid for gender equality is channelled towards specific sectors notably education and health. In education, which receives the largest share of gender equality focused aid (about 40 percent), funding is focused on increasing girls’ enrollment in basic and secondary education. About a third of gender equality focused aid is in basic health including primary healthcare programmes, health infrastructure, and health education. Support for family planning and reproductive health make up a very small share of total aid that is gender focused in the health sector, although it has increased in recent years as has the focus on maternal death²¹. By contrast, a relatively small share of aid in the economic sectors (transport, communications, energy, banking and business, agriculture, industry, and mining) or in governance has a gender equality component²².

Pickbourn and Ndikumana (2016), using OECD data to assess the sectoral allocation of aid, find that aid used to improve the health sector has been effective in reducing maternal mortality and that aid in education is effective in reducing the female–male gap in youth literacy. Likewise, UNU-WIDER (2016) analysis finds that donor support has contributed towards reducing maternal mortality and gender gaps in

primary education enrollment and completion, and the case study and impact evaluation literature has documented the best practices that have made this progress possible.

On the other hand, Grown et al. (2016) conclude that action taken on improving women’s employment, asset ownership, and participation in key governance structures such as national parliaments has been slower. Donors have only recently begun to invest in these areas, and impact evaluations on what is effective are not yet conclusive. Grown et al. further expounds, donor attention in these areas is critical as far too many women are still left behind in the process of economic development, and talk of ‘inclusive growth’ cannot be made a reality if women’s skills; access to decent work; ownership of businesses, land and finance; and, meaningful participation do not match that of men (and without a deterioration in living standards for all).

A number of analyses explore the determinants of aid for gender equality and specifically the role that female participation plays in key governance structures. Research by Bali moune-Lutz (2016) has found that development assistance to organizations and institutions that promote women’s equality increases the proportion of seats held by women in national parliaments. Moreover, Hallward-Driemeier et al. (2013) maintain that when women become a critical mass in national parliaments, there is a stronger push for gender equality laws. This means development assistance to organizations and institutions that promote women’s equality can play a crucial role in enhancing women’s role in shaping policies and laws in their countries for greater gender equality outcomes.

Quotas and reservations are tested tools to increase female representation in national and local political bodies, but not sufficient for changing power relations. Promising approaches include leadership training for female politicians, media interventions, and civic education addressing views of female office holders. Beyond increasing female representation over a fairly short period of time, quotas and reservations are associated (in varying degrees) with a number of other outcomes including increased legislative responsiveness to female concerns, targeting of public goods, better governance, and changed girls’ aspirations and educational attainment²³.

However, according to Grown et al., the macro literature/sectoral literature establishes some correlations between aid effectiveness and closure of gender gaps but does not answer

specific questions about which specific interventions work and why. Impact evaluations, case studies, and qualitative research illuminate these issues and lessons learned.

A number of options²⁴ exist in theory to enhance women's economic status such as provision of loans and equity capital business development, vocational training, direct income generation schemes, services to help the transition from school to work, and activities to improve labour standards and conditions of work. In practice, however, donors have tended to focus on microcredit and enterprise development. The sizable impact evaluation literature on microcredit and enterprise development suggests that it can improve women's roles in household decision-making (in some but not all contexts) but show mixed impacts on business viability and success. Employment and small business projects to promote women's economic well-being will have the greatest durable results when structured so that men see the benefits for themselves and their household's well-being²⁵.

Other potential interventions to reduce gender gaps in asset ownership and upgrading wage employment have not yet been systematically evaluated but show potential. Munk Ravnborg et al. (2016) discuss what has worked to promote gender equality in land tenure as part of the new wave of land governance reform including joint titling and registration but also reforms in marital and inheritance law. This reinforces other impact evaluation findings, including Ali et al. (2011, 2012) examining land tenure regularization in Rwanda and Tanzania, Deininger et al. (2007) examining land certification in Ethiopia, and Newman et al. (2015) analysing joint land titling in Vietnam. Buvinic et al. (2013) provide a meta-level review of random-control impact evaluations covering different types of interventions in entrepreneurship, wage employment, and agriculture to measure increases in women's productivity and earnings.

In the area of peace and security, Hellsten (2016) explores implementation of UN Security Council Resolution 1325 in Kenya to tease out promising approaches and challenges for development agencies. As a response to gender-based violence, promising interventions include one-stop shops that provide legal, health, and economic assistance services, while interventions to prevent intimate partner violence—such as norms change, curbing alcohol abuse, and reducing childhood exposure—are in their infancy, especially in low- and mid-income countries.

Embedding gender into climate finance is a newer approach. Focusing on the examples of tree planting, climate-smart agriculture, and disaster information dissemination projects, Wong (2016) argues that climate finance can achieve gender equity if three aspects are critically considered: (1) how different incentives and preferences between men and women are shaped by their livelihood experiences and priorities, and what factors enable and restrict their access to resources; (2) how formal and informal participatory arenas offer genuine space for women and men to make decisions that empower them; and (3) how women's practical and strategic needs are met and the contradictions resolved.

Finally, while there may be a need to target the disadvantage of either women or men in the context of a specific programme, or need for separate spaces for men and women, overall strategies for gender equality must engage all key stakeholders. Sexual violence will not cease until male allies, perpetrators, and victims are partners in solving the problem. Several examples from different countries that utilized various tools and strategies for increasing aid effectiveness and gender responsiveness are provided in Annex IV.

3.2 Challenges in Mainstreaming of Gender Issues in ODA

As mentioned earlier, in the 1970s, the predominant approach taken by donors to alleviate gender inequality included investing in projects that targeted women (the so-called women in development (WID) or WID-approach), especially in the education and health sectors. More recently, donors have moved to a twin-track approach—supporting direct investments in activities for women and/or girls in specific sectors and mainstreaming a gender perspective in all donor policies and programmes²⁶.

While mainstreaming was intended to help donor organizations move beyond a fragmented project approach, it has not always lived up to early expectations, according to Grown et al. (2016). Mainstreaming involves systematically integrating gender perspectives with policies, programmes, and projects. Recent reviews, however, document that mainstreaming has not succeeded in embedding a gender equality orientation into the institutional framework of most development agencies, and gender equality results have been fragmented and too rarely scaled up. For instance, according to research by the African Development Bank (2011), donors have been faulted for making commitments to address gender equality while lacking follow-through to build staff capacity, allocate adequate financing, and monitor and evaluate results.

According to Grown et al., part of the problem lies with the multi-dimensional nature of gender equality, which does not neatly align with most programme categories or sectors where donors typically work, and which requires specialists with expertise in both gender analysis and sector-specific or context/country-specific skills. This multi-dimensionality further makes it difficult to track efforts to close gender gaps systematically in the routines of resource allocation, and many agencies may not have adequate information to determine whether their allocations are sufficient to match their policy commitments.

A review of donor resources allocated to gender equality reveals that they do not match the policy rhetoric. From 2002 to 2013, the amount of screened aid (globally) that can be attributed to the promotion of GEWE ranged between 8 and 18 percent (with the higher percentages mainly in the latter

6 years). More recent OECD-DAC (2016) data gives a global figure of 30 percent of gender-targeted aid.

The shift to gender mainstreaming is seen by some to have exacerbated the problem because it has not been linked to flows of funding in donor²⁷. Moreover, while many donor institutions' policy documents recognize the multidimensionality of GEWE, it has been challenging to implement gender mainstreaming systematically and comprehensively across development sectors.

The sector-specific focus and existence of development programme 'silos' lead to missed opportunities for cross-cutting action. For instance, donor agency programmes commonly refer to increasing women's economic status as

a pathway to improving reproductive health outcomes, yet rarely do health programmes link to economic interventions, and interventions that combine economic and reproductive health are also rare²⁸.

Another challenge with mainstreaming is that, in practice, the term 'gender' is often seen to be synonymous with women. A more sophisticated approach aimed at understanding the relational context between men and women, or the ways in which gender norms are embedded in institutions, market forces, and cultural interactions, is infrequently found in donor programmes and projects. However, achieving GEWE requires such nuanced understanding in order to effectively target and reduce gender bias.

4. Gender Aspects in Development Policies and Strategies, Women's Rights and Gender Policies in Ethiopia

4.1 Gender Profile of Ethiopia²⁹

According to UNDP (2018), Ethiopia's Gender Development Index (GDI) is 0.846 (out of 189 countries) and the Gender Inequality Index was 0.501 in 2017, while Ethiopia's Human Development Indexes were 0.424 and 0.501 for women and men respectively. Life expectancy for women was, during the same period, 67.8 years whereas for men, it was 64 years. City councils are now required by law to consist of women and men equally³⁰. These figures indicate continuously improved numbers from many important indicators over the past 25 years. The nomination of women for 50 percent of the cabinet seats at the federal level and the selection of the first female president in 2018 highlight the considerable progress Ethiopia has made in several aspects.

Nevertheless, there are still persistent gender gaps when it comes to access to economic opportunities especially in rural areas where women's contributions often go unrecognized even though they provide most of the agricultural labour. The expected years of schooling now stand at 8.2 for women and 9.1 for men, and the average annual GDP per capita is USD (2011 PPP) 1,304 and 2,136 for women and men respectively. In the same vein, women are underrepresented in secondary and tertiary education and women's voices are not always heard in domestic decision-making. According to the Ethiopian Demographic and Health Survey (2016), 30 percent of Ethiopian women do not make decisions on individual and family issues. Instead, their husbands make decisions for them including decisions on which birth control methods to

use, and whether to give birth at a health facility or seek the assistance of a trained health provider.

Maternal mortality rate remains at 353 per 100,000 live births and child labour, while adolescent birth rates are continuously high³¹. Additionally, harmful traditional practices—early marriage and childbearing, female genital mutilation (FGM) (65 percent of women have undergone FGM) and sexual, psychological, and gender-based violence that one in three Ethiopian women have encountered— all have adverse effects on Ethiopian women.

Additionally, Ethiopia is subject to increased vulnerability to climate change which is especially feared to affect the rural woman's already heavy workload.

4.2 Gender Aspects in Ethiopian Constitution and National Development Plans

The Ethiopian Constitution (1995, Article 35) substantiates women's rights and its Articles 25, 34, 89/7 further elaborate the rights to gender equality. Financial Administration Proclamation, Article 11/no. 3, stipulates gender issues be taken into consideration during public budget preparation. Proclamation of Executive Organs of the Government further states that government institutions should integrate gender issues according to their powers and duties.

Ethiopia's previous development plan— Growth and Transformation Plan (GTP I)— spanning 2010/2011-2014/2015 had a stand-alone pillar (7) for gender. As for Ethiopia's current development plan— GTP II— fully integrates all three dimensions of the SDGs and includes indicators for all sectors. The Plan aims for structural transformation and becoming a carbon-neutral, middle-income country by 2025.

4.3 Adherence to International and Regional Gender Policies

Other than the Beijing Declaration and Platform for Action which took place in 1995, Ethiopia also adheres to other international and regional agreements on gender, such as CEDAW, the UN Declaration on Elimination of Violence Against Women (1993), and AU Solemn Declaration on Gender Equality in Africa and the African Women's Protocol. All these policies, agreements, and conventions constitute the context and framework when assessing the effectiveness of development assistance to Ethiopia.

4.4 National Women's Policy and Gender Policies and Strategies

According to the national report on the implementation of the BDPfA (1995) and the outcome of the 23rd special session of the UN General Assembly (2000), the process of ensuring gender equality and empowerment of women has been an ongoing process in Ethiopia with significant levels of achievements over the years.

Ethiopia's National Policy on Women (1993) guarantees women's equality and human rights in various spheres of life. The Family Law (revised 2000), and the Penal Code (revised 2005) have been made more congruent with international and regional gender instruments³².

Considerable improvements in the last decade include introducing the concept and process of gender mainstreaming within national development programmes such as GTP II and sector specific programmes such as the Education Sector Development Programme and the Health Sector Development Programme as well as the introduction of GRB in all government ministries. MoF published the National Gender Responsive Budgeting Guidelines in English and Amharic in 2012. These contain examples of GRB tools and gender indicators in different sectors.

5. Donor Policies and Strategies for GEWE in Ethiopia

All DAC-donors in Ethiopia have their specific gender policies and strategies that they are bound to follow in each country. These are found in a transparent way on their websites and other information materials. In the following section, gender policies and strategies of some of the largest donors in Ethiopia are described.

5.1 United States Agency for International Development (USAID)

According to USAID³³, 80 percent Ethiopia's population resides in rural areas where women provide the majority of the agricultural labour. However, their contributions go largely unrecognized and their fathers or husbands often restrict

access to resources and community participation. Worse, one in three women experience physical, psychological, or sexual violence. FGM is common, and only half of girls who enroll in primary schools ever make it to grade 5.

USAID, therefore, invests in empowering women and girls in Ethiopia across all of their programmes by promoting equal access to education, health, and economic opportunities. In doing so, USAID helps to create opportunities of more equitable participation in society for girls and women across the country. It also aims to address the root causes of gender-based violence, child marriage, and FGM.

Increasing Female Educational Opportunities

USAID acknowledges that, although the primary school enrollment rate of girls in Ethiopia has climbed from 21 percent to 91 percent in the last three decades, the majority are unable

to transition to secondary and tertiary school due to distance, personal security, and economic challenges. As girls grow older, academic participation becomes increasingly difficult as it takes time away from essential income generating activities. Only 35 percent of undergraduate university students are female, and 5 percent dropout in the first year. At the same time, female-led instruction at the university level is extremely low at only 11 percent. To tackle these challenges and better support the continued education of the next generation of female Ethiopian leaders, USAID sponsors the Reading for Ethiopia's Achievement Developed activity. This activity focuses on improving reading skills in primary schools and increasing the quality of literacy instruction. USAID provides supplementary reading materials and purposefully supports girls' participation in reading clubs to enhance learning performance and increase retention.

Expanding Economic Opportunities for Women

Women often face different and more basic economic constraints than men, including decreased access to credit and limited market access. To support women's ability to create businesses and secure their own livelihoods, USAID encourages financing for female-owned businesses through the Development Credit Authority. Within the Feed the Future initiative, USAID supports women in agriculture by "empowering women in decision-making about production, the use of resources like land, water, or capital, and control over income." USAID supports women in chronically food insecure households by boosting access to improved farming inputs and creating income earning agricultural activities.

Promoting the Health and Safety of Women and Girls

Through the President's Emergency Plan for AIDS Relief, USAID addresses HIV risks associated with early marriage. USAID also provides medical assistance for women and girls suffering from fistula— a childbirth injury common in young mothers in low-resource countries— and educates communities about the health risks of FGM. To improve maternal and newborn health, USAID supports primary health care to end preventable child and maternal deaths and teach women about nutrition.

5.2 UK Aid

According to the UK Government³⁴, it is not possible to help people lift themselves out of poverty without gender equality. When half the population is unable to achieve their potential, when they are prevented from being productive, or when their voices are simply not heard, there can be no sustainable path to development.

The UK Government launched its new gender policy in 2018. The Government's manifesto commits UK Aid to empowering women and girls around the world specifically, working to end

the subjugation and mutilation of women; promoting girls' education; and, tackling sexual violence in conflict. UK foreign aid aims to give girls and women the opportunity to live up to their potential by challenging child marriage, backing the Africa-led movement to end FGM, preventing violence against women and girls, upholding rights and access to sexual and reproductive health, and, helping girls get a quality education.

According to the UK Gender Manifesto (2018), "promoting gender equality is about shaping our shared future and is firmly in UK's national interest." It is about creating opportunities for girls and women to enjoy their rights and to contribute to their country's growth and economy, to shape their communities and their countries' futures. This will build new markets and trading partnerships for the Global Britain of the future and contribute towards the global security that keeps also the UK safe.

"When making hard-headed decisions on how to invest UK Aid, we know that empowering women and girls gives us the best return for our investment... The Copenhagen Consensus estimated that achieving universal access to sexual and reproductive health services by 2030, and eliminating unmet need for modern contraception by 2040, would deliver social and economic benefits worth \$120 for every \$1 invested."

The UK government National Action Plan for Women, Peace, and Security (2018) puts women and girls at the heart of UK's work to prevent and resolve conflict. "This is essential. Increasingly, the women and girls who face the greatest challenges are those in conflict and crisis situations. We know that empowering girls and women works to improve lasting peace and stability. Without progress on gender equality, achieving a safer world and a safer UK is simply not possible".

5.3 The World Bank

According to the World Bank³⁵, realizing women's potential in agriculture, entrepreneurship, and wage employment will be necessary to addressing Ethiopia's most pressing development priorities and achieving equality for women. To continue the country's progress toward inclusive growth, according to the World Bank's Gender Lab's comprehensive analysis on the drivers of gender gaps, Ethiopian leaders should consider the following policy priorities to overcome the obstacles to women's economic empowerment:

- Alleviating time constraints for women by providing services and interventions that reduce the time burden posed by household duties. Such interventions could make more time available for women to dedicate to other productive activities and contribute to closing the gender gap in employment and earnings.
- Promoting educational opportunities as well as job skills development through vocational and technical training. Giving women and girls the opportunities to advance their education, develop their skills, and possibly cross over into more lucrative male-dominated sectors could help narrow the gender gap in employment and earnings.

- Expanding access to customized agricultural extension services for female farmers. Agricultural extension services could play a considerable role in closing the gender gap in agricultural productivity if they target women on a larger scale. They could also tailor their interventions to focus on the productive factors widening the gender gap in productivity, such as use of agricultural inputs.
- Increasing women's access to key inputs in agriculture and entrepreneurship. For female farmers, boosting women's access to fertilizer and pesticides, and for female entrepreneurs, increasing access to hired labour and a business license would substantially reduce the gender gap in productivity and earnings.
- Improving women's access to credit especially to midsized lending products when they often lack access to sufficient collateral to be considered "creditworthy". Evidence from World Bank's Gender Lab suggests two key approaches could work in making women more creditworthy: the first is building women's assets (examples include land ownership through co-titling in land registration), and the second is developing innovative lending products that use unconventional, non-asset-based forms of collateral. These types of interventions could enable women to access credit at levels that would enhance their productivity and earnings in agriculture and self-employment.
- Tackling gender norms and institutional constraints that limit women's economic empowerment. Entrenched gender norms and institutional barriers underlie many of the key drivers of the gender gaps identified in research done by the World Bank's Gender Lab. Recent legal changes, however, have already shown promise in beginning to shift norms around marriage, childbearing, and asset ownership, the World Bank notes.

5.4. The European Union (EU)

The EU Strategic Engagement on Gender Equality (2015–2019) and the EU Global Strategy on Foreign and Security Policy (2016) recently reaffirmed the central importance of equality between the sexes for the EU as a fundamental value enshrined in the EU Treaties, a political objective, and a driver of sustainable development and economic growth. The New European Consensus on Development (May 2017) also provided a common approach to promoting GEWE throughout EU development policy, to be applied by the EU institutions and the EU Member States alike. Anchored to the 2030 Agenda for Sustainable Development, it reaffirmed GEWE as vital for achieving sustainable development, cutting across the entire 2030 Agenda and SDGs while underlining the necessity to mainstream gender perspectives in all its actions.

"Gender Equality and Women's Empowerment: Transforming the Lives of Girls and Women through EU External Relations 2016-2020" (the Gender Action Plan (GAP) II) translated the EU policy and political commitments to gender equality into a set of concrete objectives necessary for achieving results for girls and women, including by promoting more efficient coordination, implementation, and monitoring of EU activities in this area. The GAP II implementation is mandatory for the EU and EU member states and also contributes to the implementation of the EU Action Plan on Human Rights and Democracy. The GAP II contributes to the achievement of the SDGs, specifically delivering on the SDG 5 ('achieve gender equality and empower all women and girls') and SDG 16 ('promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable, and inclusive institutions at all levels'), but also to several others.

More broadly, the end of poverty (SDG 1) can only be achieved with the end of gender-based discrimination. All over the world, sex- and gender-based inequality makes and keeps women poor, depriving them of basic rights and opportunities for well-being.

EU's commitment to mainstreaming continues to gain traction and this can be seen, for example, in the use of gender analysis in the formulation of many more actions, though not yet all. What is notable, according to EU (2018), is that all EU development initiatives are making greater use of gender expertise to strengthen their actions and to contribute more comprehensively to GAP II objectives and gender equality outcomes. Another key factor contributing to progress is the growing network of gender focal persons with management support and access to training. Increased engagement with national gender equality mechanisms, women's civil society organisations, and academic institutions has also informed programme design, policy, and political dialogue in many instances. Enhanced political dialogues, including human rights dialogues, as well as the increasingly systematic mainstreaming of gender perspective have promoted gender equality. Furthermore, the steadily increasing financial contribution has boosted the EU's effort towards gender equality while giving a robust message about the EU's commitment to gender equality.

5.5. Canada

Canada is one of the largest bilateral country donors in Ethiopia³⁶. Objectives for programming focus on human development and economic growth including:

- Increased food security and nutritional status among undernourished and food insecure women, men, girls, and boys and increased production and profitability among women and men smallholder farmers;
- Growth in non-farm employment, particularly for women and youth;
- Empowerment of women and girls;

- Strengthening human rights, governance, and democracy;
- Increasing resilience to climate change among poor women and men while promoting green economic growth.

These objectives have been identified by Ethiopia and Canada as central to poverty reduction and will help achieve Ethiopia's development goals as set out in its second GTP. Canada, in partnership with Ethiopia, is supporting the systematic improvements of numerous human development indicators and, as a result, real changes in the lives and well-being of some of Ethiopia's most vulnerable people are being measured.

Canada will continue to address the root cause of chronic food insecurity in Ethiopia, to improve the nutritional status of food insecure people, and to increase agricultural productivity and farmers' incomes via improved production techniques and market-oriented approaches.

Key anticipated results from Canada's intervention in Ethiopia:

- Improved nutritional status of children and pregnant and lactating women;
- Create year-round access to food for chronically food insecure households;
- Improve capacity of farmers and supporting institutions to increase agricultural productivity;
- Improve access to markets for farmers and rural producers (including female farmers/rural producers);
- Improve soil and water conservation to avoid environmental degradation which leads to food insecurity; and,
- Climate-smart practices adopted to improve climate resilience and reduce greenhouse gas emissions.

Canada supports programs that help diversify the economy and create employment opportunities outside of agriculture for Ethiopia's young and growing labour force.

Canada will also support Ethiopia in developing its natural resources in a way that delivers sustainable economic benefits, particularly at the community level.

Key anticipated results:

- Increased number of formal small- and medium-sized businesses along with their respective earnings particularly those owned by women and youth;
- Improved business development and support services for urban entrepreneurs particularly women and youth;
- Greater access to finance for small businesses particularly for women-owned businesses;
- Improved regulatory and policy frameworks that support private sector growth; and,
- Improved national and local capacity to manage natural resources for economic and social growth.

Canada is supporting Ethiopia in making reforms that promote accountable governance, inclusion, and pluralism, in particular by strengthening Ethiopia's federal system.

Key anticipated results:

- A strengthened federal system that promotes dialogue, decision-making, and revenue sharing among Ethiopia's ethnically diverse regions; and,
- A greater awareness of Ethiopians of their rights under the constitution and avenues of recourse.

Canada will also promote the empowerment of women and girls by improving sexual and reproductive health; combatting gender-based violence and harmful practices; and, ending child, early, and forced marriage.

Key anticipated results:

- Empowered women and girls that claim their rights.

6. ODA to Ethiopia and Entry Points for Gender and Aid Effectiveness

6.1 Official Development Assistance to Ethiopia by Donor and Sector

Ethiopia, being the second most populous country in Africa, belongs to the five largest recipients of foreign aid in the continent according to OECD-DAC (2016). According to the World Bank (2018), the net ODA received by Ethiopia was USD 4,073 million in 2017. At the same time, FDI flows were USD 3,586 million and personal remittances USD 816 million. Non-ODA sources such as remittances, FDI, and export credits are increasing and already surpass ODA. In total, external finances constituted about 15 percent of the Ethiopian federal budget in 2017.

According to figures from MoF (2019), 28 development partners disbursed a total of USD 4.3 billion into the Ethiopian financial year (EFY) 2010 (7th July 2017 through 23rd June 2018). Out of this, 80 percent or USD 3.4 billion was through direct government assistance and 20 percent or USD 841.9 million was through non-governmental organisations. Disbursement through the government was for the implementation of 283 programmes/projects and the total disbursed amount into the government shows an annual increase of 14.5 percent (USD 435.9 million).

The GTP II has an estimated budget requirement of ETB 375.5 billion for EFY 2010 of which 9.8 percent is expected to be financed from external sources in the form of grants and loans³⁷.

While the overall volume of official development finance is significant, ODA of USD 32.2³⁸ per capita, which is where Ethiopia stands, remains below the sub-Saharan average of USD 45 per capita³⁹. Net ODA constituted 6.46 percent of the annual inflows of GDP in 2015. The largest partners among the OECD-DAC members are the World Bank's International Development Association (IDA), United States, United Kingdom, the African Development Bank, and the European Union institutions⁴⁰ as shown in Table 3. Ethiopia also receives considerable financing (grants and concessional and soft loans) from non-DAC partners such as China, India, and philanthropic organizations. China was the second largest loan disburser after IDA in EFY 2010.

Table 3 Ethiopia's Top Five Development Partners

Top five development partners by their total disbursement: (EFY 2010)	Top five development partners by their grant disbursement: (EFY 2010)	Top five development partners by their loan disbursement: (EFY 2010)
IDA (1440.4 million USD)	Department for International Development (391.4 million USD)	IDA (1153.8 million USD)
Department for International Development (391.4 million USD)	USAID (220 million USD)	China (300 million USD)
China (300.4 million USD)	EU (189.7 million USD)	Africa Development Bank (213.3 million USD)
Africa Development Bank (223.5 million USD)	IDA (286.5 million USD)	International Fund for Agricultural Development (33.7 million USD)
USAID (220 million USD)	UNICEF (145.4 million USD)	France (26.4 million USD)

Source: MoF (2019)

The largest sectors in terms of total disbursement flows during both EFY 2009 and EFY 2010 were the economic, social, and infrastructure sectors followed by multi-sector or cross-cutting sectors. Table 4 below provides an overview of ODA disbursements to different sectors in Ethiopia in EFY 2009 and 2010.

Table 4 Disbursements (Through Government) by Sector

Sectors	EFY 2009 (in Million, USD)	EFY 2010 (in Million, USD)
Economic sector	1,395.64	1,159.75
Social sector	657.14	913.75
Infrastructure sector	479.66	618.51
Capacity building and good governance sector	25.21	25.17
Multi-sector/cross-cutting sectors	443.74	720.15
Total	3,001.39	3,437.33

Source: MoF (2019)

6.2 Governance and Management of Development Finance and Cooperation in Ethiopia

The lead government policymaker in development cooperation is the MoF. The Ministry works with the Development Assistance Group (DAG), comprising 29 development agencies in the country, to share and exchange information to foster meaningful dialogue with partners. MoF hosts the Aid Information Management System.

The overall cooperation architecture includes the High-Level Forum between the government and development partners. It is chaired by the Minister of Finance, and it oversees policy coordination and harmonization, the effective development cooperation task force, the aid effectiveness action plan, and post-Busan monitoring efforts. The task force follows up on the actions of the High-Level Forum and oversees sector working groups⁴¹.

The DAG structure includes the DAG Heads of Agency, the Executive Committee, and sector working groups. Ethiopia is an active participant in Global Partnership Monitoring since 2014. The providers' objectives of assistance are derived from government results framework/s or other planning documents including the national development plan, joint donor government strategies, and sectoral strategies.

6.3 Aid Modalities in Use in Ethiopia

Alignment of ODA with national priorities and with Government systems is, to a large extent, determined by the modalities by which aid is channeled. These modalities affect the nature of aid and the effectiveness of aid in addressing development problems. Table 5 presents the share of ODA funds channeled by each modality. Funds for programme aid (budget support, pool funds, and programme support) constituted more than project aid in EFY 2010.

Table 5 Disbursement by Aid Modality in EFY 2010

Aid Modality	EFY 2009 (USD, million)	EFY 2010 (USD, million)
Project Aid	1511.76	1519.36
Project support	1468.23	1497.85
Food aid	6.27	5.60
Technical assistance	37.25	15.90
Programme Aid	1489.64	1917.97
Programme for results	133.02	513.95
Sector budget support		82.24
Pool Fund	13.19	4.77
Programme Support	1343.42	1317.00
Total	3001.39	3437.33

Source: MoF (2019)

6.4 Evaluation of Aid Effectiveness Principles in Ethiopia

At Global Partnership, which was established at the 4th High-Level Forum on Aid effectiveness in Busan (2011), a set of 10 indicators were put in place to monitor the progress of commitments made in Busan, alongside those set out in Paris (2005) and in Accra (2008). Ethiopia has participated in the GPEDC monitoring exercise since 2014 and it also participated in the GPEDC's second monitoring survey in 2016. GPEDC indicators have been integrated in the Government's central and official system, Aid Management Platform (AMP), to allow continuous monitoring of development effectiveness⁴². According to the Global Partnership, the ODA to Ethiopia is aligned with making contributions to GTP II and geared towards the achievement of SDGs. Aid, hence, supports economic growth, poverty reduction, and inclusive development⁴³. The results are displayed in Annex III.

Moreover, the results show that the Government and its partners have effectively managed development cooperation initiatives to deliver results. Global Partnership data shows significant progress in alignment, country ownership, and mutual accountability. ODA predictability and use of country systems stand out as key areas for progress that require collective effort from the Government and its partners according to this survey (Annex III).

6.5 Perceived Gaps and Strengths in Entry Points for Gender and Aid Effectiveness in Ethiopia

In preparation of this Manual, several consultations were carried out by the international and national consultants between January 24th and February 1st, 2019. During the validation workshop. Directors and experts from several ministries and directorates as well as representatives from some of the main donors were included. The main gaps and strengths identified during these consultations are described below in Table 6, which also includes proposals on how to overcome these gaps.

Table 6 Perceived Gaps and Strengths in and Entry Points for Gender and Aid Effectiveness in Ethiopia

Gaps	Strengths	Entry Points
Most of the informants maintained that there are capacity limitations that prevent the gender or women's affairs' directorates of some of the line ministries to carry out gender mainstreaming of ODA-supported projects and programmes.	All the line ministries have their own gender guidelines. There is awareness and practice of GRB when it comes to domestic resources. All the ministries have been offered training on gender issues by the MoWCY. All the ministries emphasized GoE's strong commitment to implementing gender, youth, and environmental issues as cross-cutting issues.	Building capacity through various means such as providing training to line ministries and MoF on gender and aid effectiveness
Practices in different line ministries seem to vary and in some ministries the Women, Children, and Youth Directorates work only with specific projects that focus on women, youth, and children. General projects and programmes are, therefore, not necessarily gender mainstreamed.		Streamlining practices in line ministries to address gender issues. Implement gender Mainstreaming in all line ministries.
Most of the informants also thought that coordination should be strengthened between the MoWCY and the line ministries. It was suggested that there should be a steering group consisting of the MoWCY and line ministries to coordinate and follow-up the gender component of externally funded projects and programmes.	All the line ministries' gender/women directorates have attended trainings in GRB, and other gender related issues arranged by the MoWCY but the frequency of such trainings is inconsistent. All line ministries attend MoWCY's monthly reporting meetings.	Strengthening the coordination between MoWCY, MoF, and the line ministries to coordinate and follow-up on the gender component of externally funded projects and programmes.
Non-OECD-DAC financial flows (concessional or soft loans and grants) are not screened for their gender component; and gender issues are not raised in joint consultations.	The Government of China has recently agreed to fund some women-specific projects. Officials at the MoF suggested that it should be mandatory to include a gender-mainstreaming component and budget in all projects.	Screening non-OECD-DAC financial loans based on their gender and aid effectiveness. Including gender mainstreaming in non-OECD-DAC programmes and projects.

Gaps	Strengths	Entry Points
Lack of sex-disaggregated data; Major gaps in capacity at regional and local levels where implementation is rolled out.	All the regions, many zones, and woredas have gender specialists among their staff.	<p>Strengthening capacity for a gender lens through various means including training, workshops, documenting and sharing good practices.</p> <p>Systematize disaggregation of data within project/programme at all levels.</p>
Gaps in identifying programmes that are more likely to positively impact GEWE		Strengthening the capacity of MoF staff and staff of line ministries to identify possible impacts on GEWE
Lack of comprehensive gender equality indicators	Some gender-sensitive indicators have been identified in GTP-II and GRB manual	Establishing a system of gender-sensitive indicators at different sectors
Weak mid-term predictability of ODA from some development partners. This can also affect the gender-responsiveness and effectiveness of ODA	Most development partners have mid-term plans for ODA disbursements	<p>Aligning the practices of mid-term ODA flow within development partners in order to improve the gender-responsiveness and effectiveness of ODA.</p> <p>Striving to have mid-term strategic frameworks for all development partners</p>
Lack of synergy between ODA and country public finance management systems (PFMS) (especially of project aid, channeled through Channel 3)	Most development partners align their ODA to country PFMS	Aligning ODA to Ethiopia's PFMS through negotiations to correspond to PD principles
MoF involvement is weak in results-based project monitoring and evaluations		<p>Strengthening the MoF involvement in results-based monitoring and evaluation.</p> <p>Establish joint monitoring and evaluation systems.</p> <p>Ensure gender components and gender-sensitive indicators are systematically reported on</p>
<p>One of the donor representatives pointed out that, as there are currently several cross-cutting issues such as climate change and youth besides gender, there is a risk that gender issues do not always receive priority</p> <p>Implementation at regional and local levels would need to be monitored more carefully from the gender perspective</p>	<p>Most of the bilateral and multilateral donors prepare projects in consultation with line ministries. Similarly, such donors may receive proposals for funding from line ministries and these projects/programmes may be implemented by the line ministries. The largest bilateral donor, USAID, however, prepares projects itself, using its own gender guidelines, and these are implemented through USAID's international non-governmental organization partners such as CARE, World Vision, etc.</p> <p>MoF officials are fully aware that all the bilateral and multilateral OECD-DAC member countries have their own gender policies, and these are followed and taken up in the donor/GoE negotiations, agreements, project/programme design, preparation, and monitoring and evaluation. Sometimes, especially the multilateral donors, request the strengthening of the gender components in different projects/programmes from GoE/line ministries.</p> <p>Both donors (USAID and EU) that were consulted in the course of this study emphasized their strong commitment to promoting gender in the projects/programmes that they fund. They both have gender policies, guidelines, indicators, and markers clearly identified and gender experts are used at all stages of projects/programmes.</p>	<p>Systematically raising gender issues in all joint discussions with the donors.</p> <p>Closer follow-up of the implementation of gender components at regional and local levels. Resources allocated to gender monitoring/evaluations especially at the regional and local levels.</p>

6.6 Donor Allocations to GEWE in Ethiopia

As discussed in Section 2.4, OECD-DAC members screen their ODA according to its gender responsiveness and classify it in to two categories. The 'principal objective' category reflects stand-alone projects targeting women and girls, and the 'significant' category reflects gender mainstreaming (for instance, interventions within a larger sector programme such as education, health, agriculture, rural development, urban development, water, and sanitation and energy). For example, agricultural projects may include special components to recruit and train women extension workers, or education programmes may include special subsidies for girls to attend school.

According to the OECD-DAC (2018), the combined gender targeted aid of its members to Ethiopia totaled USD 1,070.208 million of (USD 217.055 million of this was classified as having gender as the principal objective and USD 853.142 million as a significant target) and USD 1,750.694 million screened, but not gender targeted aid in 2016. Furthermore, USD 15.134 million was not screened. The amount of gender targeted aid varied from member to member. The largest bilateral donors are the US and the UK. While the UK aid was classified as targeting gender up to 50 percent, less than 34 percent of aid received from the US had the same classification in 2016 (Please see Annex III for more details). As mentioned earlier, the considerable financial flows (concessional loans and grants) from non-DAC members have not been screened for their gender components.

According to the GPEDC (2016), Ethiopia has a system to systematically track allocations for GEWE. However, according to verbal information received from MoF and UN Women, Ethiopia does not currently have such a system. However, MoF, together with other sectoral ministries, is making ongoing efforts to track allocations for GEWE by developing a budget tracking tool which is expected to feed into the development of a budget tracking system. The central government unit in charge of the public expenditures plays ensures leadership and oversight of the budget tracking system. Nonetheless, public information focused on gender equality is not available according to GPEDC (2016).

6.7 Gender and Aid Effectiveness in the Context of Different Aid Modalities

Over the past decade, the OECD, bilateral donors, EU, United Nations agencies, and civil society organizations have carried out a wide range of consultations and reviews to gather evidence. This was done to identify key actions to support aid reform and address the challenges that hinder its implementation. Some of these reviews have also assessed the potential for integrating a gender perspective into donor and national government planning, budgeting, and

monitoring and evaluation practices.

For instance, UNIFEM (2009) conducted research in ten countries examining the experiences of using GRB tools and strategies in the context of general budget support and sector-wide assistance programmes. This research was carried out as part of an EU-supported programme, 'Integrating GRB into the Aid Effectiveness Agenda'. The country assessments aimed to develop a deeper understanding of aid management processes focusing specifically on EU's and selected donors' practices. The assessments examined lessons learned from the engagement of GRB initiatives in national planning and budgeting processes, and how these efforts contributed to the promotion of gender equality.

The reviews demonstrated that, in principle, GRB approaches are applicable to aid as well as to domestic resources. The UNIFEM (2009) made the following observations:

- The integration of gender into national planning, budgeting, and monitoring and evaluation systems and instruments can enhance aid channeled in the form of general budget support and sector budget support. National instruments are the basis for donor country strategies and help set funding priorities. Therefore, the more responsive national planning, budgeting, and monitoring and evaluation instruments are to gender equality and women's rights, the more aid can contribute to the implementation of gender equality objectives.
- GRB approaches examine government policies, processes, plans, and monitoring indicators that determine budget priorities and shape allocations to finance efforts that promote women's rights and gender equality. With the emphasis on partnership and mutual accountability between donor and partner countries, GRB approaches need to be applied to both donor and national processes for planning, budgeting, and monitoring and evaluation and joint coordination mechanisms in order to span the full range of drivers of aid.
- While budgeting is often understood as just balancing revenues and expenditures, in development contexts, budgeting entails a process that links government development goals and policy commitments with budget decisions needed to ensure resources are allocated in an equitable, efficient, and targeted manner to achieve those goals. In developing stronger links between budget allocations, expenditures, and demands for the achievement of gender equality objectives, GRB efforts have engaged in gender mainstreaming into broader PFMS.
- GRB approaches have, in several instances, contributed to the soundness of PFMS. According to OECD, "sound PFMS supports aggregate control, prioritization, accountability, and efficiency in the management of public resources and delivery of services, which are critical to the achievement of

public policy objectives such as the MDGs.” All these elements apply in the context of GRB experiences where ministries of finance have adopted measures to integrate a gender perspective in budgeting systems. Specifically, GRB work has made the following contributions:

- Invest in building capacities for planning and budgeting, especially in the context of budget reform;
- Introduce policy changes and develop operational frameworks to mainstream gender into budgeting systems;
- Advocate for planning and budgeting processes that are more inclusive of gender equality advocates;
- Support the development of approaches to applying GRB at national, sectoral, and local levels in relation to both allocations and spending; and
- Support gender responsive budget monitoring initiatives by civil societies; for instance, to conduct sex-disaggregated benefit incidence analysis.

Table 7 below provides a summary by UNIFEM (2009) of the existing GRB efforts to influence national processes in ten countries and identifies possible entry points for gender mainstreaming within aid management processes. It outlines complimentary measures that donor and partner countries can introduce into the aid management processes and mechanisms to ensure national and donor policies, programmes, and financing are contributing towards achieving gender equality targets. While no single donor or national government has systematically adopted a comprehensive approach to GRB in all aid management processes, the sum of the experiences can provide useful guidance for other countries on how GRB analysis and techniques can be used to influence different processes in the efforts to live up to gender equality commitments. These entry points can be useful to Ethiopia when considering different aid modalities.

Table 7 Possible Entry Points for Mainstreaming Gender in the Context of Different Aid Modalities

	Existing GRB efforts to influence national processes (national actors)	Possible entry points for gender mainstreaming in aid management (national actors and donors)
National Planning (Ownership)	Efforts to incorporate women’s voices and gender analysis into national development strategies and reflect priorities of gender equality in both plans and implementation arrangements.	Donor country strategies reflect priorities of gender equality in work plans and implementation arrangements; Active participation of gender equality advocates in the formulation of these strategies.
Budget Systems (Alignment; Managing for Results)	Efforts to mainstream gender into budget reform and PFMS such as call circulars that require sectoral ministries to integrate a gender perspective into their budget submissions. Attempts to provide necessary training and support (tools and guidelines) to sectors to enable them to respond to budget guidelines. Efforts to support the development of methodologies that track allocations towards gender equality (categorization of allocations, scoring systems, reporting, etc.)	Gender perspectives are integrated into donor-supported reforms and PFMS technical assistance initiatives; Methodologies that track allocations towards gender equality in ODA are strengthened and effectively applied.

	Existing GRB efforts to influence national processes (national actors)	Possible entry points for gender mainstreaming in aid management (national actors and donors)
Sectoral Planning and Budgeting (Ownership; Managing for Results)	<p>Efforts to incorporate gender analysis: sectoral plans and programmes respond to sectoral gender gaps.</p> <p>Support to the application of GRB methodologies at sectoral level</p> <p>Efforts to build the capacity of planning and budgeting units of sector ministries to undertake gender analysis of sector plans</p> <p>Efforts to support collaboration between planning and budgeting officers with gender focal points</p> <p>Efforts to monitor the extent of gender mainstreaming in overall sector programmes</p>	<p>Sector wide assistance programmes adequately respond to gender gaps in relevant sectors;</p> <p>Sector budget support instruments include gender-specific benchmarks and eligibility criteria;</p> <p>Financing for gender equality is systematically tracked (data on donor funding for gender equality, such as women's non-governmental organizations and national women's machineries)</p> <p>Gender mainstreaming measures in sectoral planning and budgeting are monitored, including investment in capacity development and coordination between planning and budgeting and gender officers within sectors</p> <p>Gender mainstreaming measures in overall aid programmes are monitored, including efforts to operationalise donor guidelines on gender mainstreaming</p> <p>Investment in building the capacity of donor country delegation staff to integrate gender in country programme strategies and instruments</p> <p>Affirmative action measures introduced are reflected in national and aid performance assessment framework (PAF) indicators (for instance, adoption of PAF gender indicators as part of variable tranches for the EC)</p>
Monitoring and Evaluation (Accountability; Managing for Results)	<p>Development of indicators that monitor progress towards the achievement of gender equality; women's priorities are integrated into National Development Strategy PAFs and sectoral PAFs;</p> <p>National monitoring mechanisms (examples include reviews, parliamentary debates, and evaluation) explicitly integrate a gender dimension;</p> <p>Periodically conduct sectoral gender budget analysis at national and local levels;</p> <p>Strengthen and support GRB monitoring initiatives by civil societies</p>	<p>Development of indicators that monitor progress towards the achievement of gender equality and women's priorities are integrated into GBS PAFs and sectoral PAFs;</p> <p>Joint reviews explicitly integrate gender dimension; a good example of this is involving gender experts in the review process;</p> <p>Evaluations of donor performance in relation to gender targets at country level (portion of aid that directly or indirectly benefits women);</p> <p>Periodically conduct sectoral gender budget analysis at national and local levels;</p> <p>Investment and allocation of targeted resources to strengthen capacities of CSOs to monitor budget allocations and expenditures</p>
Coordination Mechanisms and Organizational Positioning (Harmonization)	<p>Ministries responsible for planning and finance support GRB approaches in planning and budgeting processes;</p> <p>Planning and budgeting processes are inclusive of gender concerns and facilitate the participation of gender actors and CSOs;</p> <p>Engagement of sectoral ministries in GRB activities;</p> <p>Role of gender focal points within sectoral agencies in coordination mechanisms are strengthened (beyond gender cluster groups).</p>	<p>Joint coordination mechanisms (e.g. joint assistant strategies, basket funds, Joint reviews, and evaluations) are inclusive of gender concerns and facilitate the participation of gender actors and CSOs;</p> <p>Role of gender focal points within donor agencies in engaging in coordination mechanisms is strengthened.</p>

Source: UNIFEM (2009) *How can aid be gender responsive in the context of the new aid modalities?*

6.8 Gender Aspects in Programme-Based Aid

In the following table, Table 8, a generic checklist for programme-based aid is provided. Since programme-based aid has recently (MoF 2019) surpassed project-based aid also in Ethiopia, these questions can help direct the processes of increasing the gender-responsiveness and effectiveness of aid.

Table 8 A Checklist for Programme-Based Aid

Questions Assessing Ownership:	
Content	Process
<p>Are national development strategies based on global agreements and conventions (SDGs, CEDAW, BDPfA)?</p> <p>Is GEWE also addressed in development planning apart from education and health?</p>	<p>What is done to increase capacity of stakeholders (ministerial personnel, parliamentarians, non-governmental organisations, media, and women's organisations) to address GEWE as part of the aid and development effectiveness commitments?</p> <p>Are structures in place to assume ownership?</p> <p>Is the ministry for GEWE involved in planning of other line ministries and their gender focal points (education, health, economics, infrastructure, and finances)?</p> <p>Are representative and informed women's groups and organisations involved and represented in policy dialogues?</p>
Questions Assessing Alignment:	
<p>Do activities build on country analysis and include explicit GEWE strategies?</p> <p>Is the capacity of finance and sectoral ministries strengthened using gender analysis? Are techniques of gender-responsive budgeting applied in public finance management?</p>	<p>Is existing gender expertise in partner countries utilized?</p> <p>Do donor-partner country policy dialogue address issues of GEWE that lead to improved planning and financial allocations for GEWE?</p>
Questions Assessing Harmonisation:	
<p>Do donors address GEWE as development priority, conforming with international agreements and conventions?</p> <p>What is the scope for developing common donor procedures and approaches to support national women's ministries as well as non-governmental organisations?</p>	<p>Do decisions regarding the division of labour take up responsibility for GEWE?</p> <p>Are joint studies and learning mechanisms used to increase knowledge regarding the advancement of GEWE?</p>
Questions Assessing Mutual Accountability:	
<p>Are civil society and women's organisations supported to fulfill their 'challenge role'?</p> <p>Are parliamentarians and other nationally accountable actors as well as decentralised levels of government informed on the cost of persistent gender inequalities and discrimination against women?</p>	<p>In what ways and by whom is "progress" assessed; are gender analysis and gender auditing systems in place?</p> <p>How robust are donors' own internal accountability mechanisms related to GEWE commitments (staff incentives, proportion of aid invested in GEWE at country level)?</p>
Questions Assessing Managing for Development Results	
<p>Are poor women and men benefiting from increased aid flows?</p> <p>Are PAFs transparent and do they include measurable results indicators for GEWE?</p>	<p>Is there adequate support for gender-disaggregated data and gender-specific indicators in country statistical and monitoring and evaluation systems?</p> <p>Are changes in the level of GEWE— positive or negative— monitored and used for policy dialogue?</p>

Source: Adapted from Austrian Development Cooperation (2009)

6.9 Engendering the Project Cycle in Ethiopia

There are several checklists to guide the project cycle through a gender lens. All the major donors such as EU, World Bank, USAID, etc. have developed their own checklists on gender issues and the project cycle. As a rule, gender issues must be built into all stages of the project cycle.

The following generic sets of questions (Table 9: A Checklist on Gender Issues in the Project Cycle⁴⁴) are key for each of the four main stages in the project cycle: identification, planning, implementation, and monitoring and evaluation. It would be useful to raise these questions by relevant stakeholders when projects are discussed with donors to ensure their gender-responsiveness.

Table 9 A Checklist on Gender Issues in the Project Cycle

<p>Critical Points</p> <p>A. Is the project design based on a real understanding of the practical and strategic needs of men and women?</p> <p>B. Look at the planned results; are they really what the male and female stakeholders need?</p> <p>C. Look at the daily life of the community. Look at who is using their time, labour, and resources. Which groups are the most disadvantaged? Why? How will the project make things better?</p> <p>D. How will the project contribute to the empowerment of men and women in the sector in which it's involved?</p> <p>E. Check that at all stages of the project cycle, data is being gender-disaggregated</p>
<p>Identification: Assessing gender needs</p> <ul style="list-style-type: none"> • What needs and opportunities exist for increasing women's and men's productivity? • How will these affect women's and men's labour, time, workload, etc? • You want women and men to have equal access to resources. How can this be achieved? • You want women and men to have more control of resources. How can this be achieved? • Have both men and women been directly consulted in identifying such opportunities?
<p>Planning: Defining general project objectives</p> <ul style="list-style-type: none"> • Are project objectives clearly related to practical and strategic gender needs? • Do the project objectives adequately reflect gender needs? • Have both men and women participated in setting the objectives? • Have there been any earlier efforts? • How has the present proposal built on earlier activity?
<p>Planning: Identifying possible negative effects</p> <ul style="list-style-type: none"> • Will the project reduce women's and men's equal access to, or control of, resources and benefits? • Will it negatively affect women's and men's lives in some other way? • What will be the effects— in the long and short term— on women and men regarding their social, economic, and political setting?
<p>Planning: Project impact on women's and men's activities</p> <ul style="list-style-type: none"> • Community activities may have to do with production, reproduction and maintenance, social, or political. Which of these does the project affect? • Is the planned activity consistent with the way women and men see the activity? • If it is planned to change the way women and men carry out an activity, has the feasibility of locale, finance, technology, and mode of activity been assessed? What positive or negative effects will there be on both women and men? • If in fact there is no change, is this a missed opportunity for women's and men's roles in the development process? • How can the project design be adjusted to increase the positive effects and reduce or eliminate the negative ones?
<p>Planning: Project impact on women's and men's access to, and control of, the resources and benefits</p> <ul style="list-style-type: none"> • How will each of the project components affect women's and men's access to, and control of, the resources and benefits? • How will each of the project components affect women's and men's access to, and control of, the resources and benefits around household and family responsibilities? • How will each of the project components affect women's and men's access to, and control of, the resources and benefits around their social, political, and communal responsibilities? • What arrangements have been made for further exploration of constraints and possible improvements? • How can the project design be adjusted to increase both women's and men's access to, and control of, resources and benefits?
<p>Implementation: Personnel</p> <ul style="list-style-type: none"> • Are project personnel trained to be aware of, and sympathetic towards, women's and men's needs? • Are personnel used to deliver the goods or services both to women and men? • Do personnel have the necessary skills to provide the inputs required by women and men? • What training techniques will be used to develop delivery systems? • Are there appropriate opportunities for both women and men to participate in project management positions? • Is the project manager trained in gender analysis, and does the job description include responsibilities for this component?
<p>Implementation: Organisational structure</p>

- Does the organisational structure provide for access to resources by women and men?
- Does the organisation have adequate power to obtain resources needed by both men and women from other organisations?
- Does the organisation have the institutional capability to support and protect both women and men during the change process?

Implementation: Operations and logistics

- Are the organisation's delivery channels accessible to both women and men in terms of personnel, location, and timing?
- Do control procedures exist to ensure dependable delivery of goods and services?
- Are there mechanisms to ensure project resources or benefits are not controlled or taken over by men?

Implementation: Finances

- Is there funding to ensure programme continuity?
- Is the funding enough for the planned tasks?
- Does the project ensure that men do not receive preferential access?
- Is it possible to trace funds for both women and men, from allocation to delivery, with a fair degree of accuracy?

Implementation: Flexibility

- Does the project have a monitoring system that allows it to measure the effects of the project on both women and men?
- Does the organisation have flexibility to adapt its structure and operations to meet the changing situations of men and women?

Monitoring & Evaluation: Data requirements

- Does the project's monitoring and evaluation system clearly measure the project's effects on both men and women?
- Are both men and women, from both project and community, involved in selecting what data is needed?
- Is the monitoring system participatory? Did members of the community select part of what is monitored and then collect the data?

Monitoring & Evaluation: Data collection and analysis

- Is the data collected with sufficient frequency so that adjustments can be made during the project?
- Is the data fed back to the project personnel and to the community in a digestible form and on a timely basis so that adjustments can be made?
- Are women involved in the collection and interpretation of data?
- Is data analysed so as to provide guidance for the design of other projects?
- Are key areas of gender-related research identified?

6.10 Gender Checklist for MoF/External Resources Mobilisation and Management Directorates

Table 10 below outlines a checklist detailing the main procedures performed by the External Resources Directorates of the MoF and potential gender considerations that can be made within each procedure.

Table 10 A Gender Checklist for MoF/ External Resources Mobilisation Directorates' Procedures

MoF/External Resources Directorate Procedures	Possible Gender Considerations
General Development Agreement preparation	
Development Partners conduct assessments on past performance and gap analysis to determine way forward	The assessment should include gender aspects. What are the perceived gender gaps in the past performance and what could be done to overcome them?
Start negotiations between the two parties	Include gender experts in the negotiations
Develop an umbrella agreement (United Nations Development Assistance Frameworks, USAID, World Bank, Africa Development Bank, etc.) in line with national strategic plans (such as GTP II), sector policies, and procedures. Conclude and sign the umbrella agreement (general development cooperation agreement/framework).	Include components addressing gender issues in the umbrella agreement
Approve the agreement by the representative councils	
1. Project implementation agreement preparation	
Implementing agencies send the project proposal with official request to Ministry of Finance and Economic Cooperation.	Ensure the project proposal is based on a gender analysis/assessment
Evaluate the proposal in line with national plans and sectoral strategies, GTP II, existing frameworks, or umbrella agreements;	Evaluate the proposal's gender components based on Ethiopian national gender policies and strategies. Is the proposal based on an analysis/assessment of gender gaps and practical and strategic gender needs? Do the selected objectives and strategies respond to these?
Negotiate on the project agreement and sign the agreement; fulfill preconditions, such as opening a bank account, specimen signature, and the like	
2. Grant management Procedures	
Political relation established	
Conduct an assessment/study on the type of objectives and select priorities, gap analysis, and volume of the new resources	Does the proposal assess practical and strategic gender needs? How do its objectives respond to these? Are there sufficient human and financial resources allocated to respond to gender gaps and gender-related objectives?
Prepare the notes and have them approved by management	
Consult with the concerned body/beneficiary and elaborate the future relations	Include both men and women in discussions.
Sign the financial grant agreement	
Notify the grant agreement to the beneficiary	
3. Loan Procedures	
Ensure that all projects are proposed based on the priorities outlined in the national development plan and always operate within the legal and regulatory borrowing framework;	Ensure that gender issues are mainstreamed throughout
Discussions are made with implementing institutions and creditor on the possibilities of financing;	Ensure that gender aspects are allocated sufficient funding and human resources.
Project proposal is prepared after detailed examination in the form of feasibility studies and environmental impact assessment are conducted by the borrowing country, jointly, or by technical assistance from the prospective lender;	Project proposal is prepared after detailed gender analysis/assessment.
An official letter is prepared and sent to the donor/the lender with detailed project document;	
In some cases, appraisal mission is sent from the lender country to engage government officials in detailed discussion on macroeconomic and other considerations;	Include gender considerations
Based on the results of the appraisal mission, the decision is then made, and terms and loan amount are determined;	

MoF/External Resources Directorate Procedures	Possible Gender Considerations
Negotiations are conducted which include Debt Management Directorate, Legal Affairs Directorate, and the implementation agency;	Include gender experts where necessary
The Loan Agreement is prepared pertaining to the loan amount, terms and conditions, the purpose, scope and contents, executing agency, procurement conditions, and general terms and conditions;	
Loan Agreement is signed, discussed, and approved by the Council of Ministers and endorsed by the Parliament;	
Legal opinions and other procedures are finalized, and, in some cases, on-lending agreement/subsidiary are prepared.	
4. Project Monitoring and Follow-up	
The directorate use different project management techniques and tools. Of those, the main ones used as monitoring and evaluation tools are outlined below:	
Development partners submits a quarterly disbursement report on approved programs;	
The financial commitment and disbursement data are captured in AMP data base;	
Team based (include development partners and bilateral directorate staff) field trip assessments for selected projects conducted at least annually;	
A quarterly or bi-annual regular meeting or an annual portfolio review with development partners to exchange information pertaining to the implementation of the projects and the way forward;	
Tripartite meetings (development partners, MoF and implementing institutions/regions) and annual review meetings; steering committees;	Include gender experts
Organize and participate in policy dialogue;	Ensure that reports include progress reports relating to gender aspects and possible adjustments if necessary.
Consultation meetings with development partners and beneficiary institutions;	
Participate in different technical working groups' meetings in a timely fashion (comprised of different stakeholders);	
Coordinate and participate in joint commission meetings with different development countries;	
Participate in workshops and experience sharing forums;	
Compile quarterly disbursement and physical performance reports	

7. Making Aid More Gender-Responsive and Effective in Different Sectors

7.1 Gender-Responsive Checklists and Indicators

There exist many established checklists and sets of indicators to measure the gender-related impact of development efforts in different fields. All the major donors— be it multilateral or bilateral— have developed their own indicators to be used in measuring project/programme impact. GTP II also includes indicators for GEWE in different sectors, with a couple of indicators identified for each sector. Some examples of these output and outcome indicators used by different donors and agencies worldwide are presented in the following Table (11).

Table 11 Examples of Gender-Sensitive Indicators by Sector

Output Indicators	Outcome Indicators
Agriculture; Rural Development	
<ul style="list-style-type: none"> Percentages of rural women receiving vocational education and training, disaggregated by age and socio-economic status Share of women/men with land titles Percentage of women producers benefitting from and participating in extension activities Percentage of registered rural enterprises managed by women Male-to-female ratio among skilled agricultural workers Percentages of women in non-agricultural wage employment, disaggregated by age and socio-economic status Percentages of rural women, across all age groups, with access to social protection and care services 	<p>Improved socioeconomic status and wellbeing for rural women, men, and families;</p> <p>Improved productivity for agricultural production and rural enterprises for both women and men</p>
Education	
<ul style="list-style-type: none"> Net enrollment ratios of girls and boys in primary, secondary, and tertiary education Number of girls and boys completing their education Number of girls and boys in vocational and technical education and training Improved perceived gender-responsive content in curriculum Equitable literacy rates by sex and across socioeconomic groupings Proportion of women and men teachers 	<p>Equitable school enrollment rates by socioeconomic grouping and sex;</p> <p>Improved status of girls and boys from poorer groups, in terms of education;</p> <p>Equitable shares of female and male teachers</p>
Health	
<ul style="list-style-type: none"> Number of women/men with access to and using reproductive health services; Number of deliveries assisted by trained birth assistants; Number of women with access to and using professional ante- and post-natal care; Number of immunizations and vaccines provided to women and men Maternal mortality/100,000 live births Infant mortality/1000 live births Under-5 mortality/1000 live births 	<p>Reduced infant, child, and maternal mortality and morbidity rates;</p> <p>Improved status and productivity of women through better health</p>
Water and Sanitation	
<ul style="list-style-type: none"> Access to safe water and incidence of water-borne and sanitations related diseases (diarrhoea, dysentery, cholera); Proportion of female and male headed households with latrine; Share of households with less than 1 kilometres distance to safe water source 	<p>Reduced daily average time spent by women, girls, and boys on fetching water;</p> <p>Proportion of women in management of water boards, water authorities, private operators, etc. increased.</p>

Output Indicators	Outcome Indicators
<p>Energy</p> <ul style="list-style-type: none"> • Access: number of poor households connected to energy services (number or percentage of poor households headed by women among them can also be monitored) • Affordability: number of poor households subsidized (or credit provided) for connection (number or percentage of poor households headed by women among them can also be monitored) • Energy and technology use: number of households adopting clean cookstoves and other workload-saving technologies • User knowledge: number and percentage of households familiar with efficient use of clean energy (with percentage of training in which women participated) • Consumer/customer satisfaction: consumer satisfaction with the electricity services pertaining to adequacy of supply, prices charged, and tariff levels (ratings disaggregated by sex) • Employment opportunities: number of jobs (by number of employees and days worked) generated for women by the project and percentage of total jobs generated by the project construction work • Number of women-owned or women-managed energy sector enterprises established or trained (and percentage of total) number and amount of microfinance or small- and medium-sized enterprise finance accessed by women for energy-based enterprises (and percentage of total) number of women receiving technical and skills development training provided to women (and percentage of total) • Percentage of women in decision-making roles represented in electricity users' groups, committees, cooperatives, utility management level, energy board, and other decision-making bodies • Percentage of women that participated in policy formulation public consultation meetings • Number of project staff and staff of energy agencies and utilities receiving gender awareness training • Gender equality performance of energy sector agencies or utilities improved (For example, human resources strategy) • Sector policy or strategy explicitly highlighting gender equality adopted 	<p>Improved access to electricity by poor rural and urban households,</p> <p>Increased number of women having access to renewable energy supplies and non-polluting technologies, and;</p> <p>Improved affordability for poor households (including those headed by women).</p>
<p>Roads, Transportation</p> <ul style="list-style-type: none"> • Proportion of women and men in road development/planning committees; • Proportion of women and men in decision-making roles regarding road construction and upgrading; • Proportion of women/men taking part in road construction work • Number of women who work in road maintenance operations or in community-based micro-enterprises • Number of women working in supervisory positions • Gender-disaggregated number of passengers in public transportation during peak and off-peak hours • Number of improved bus stops, signals, terminal, and rest facilities • Number of handrails, other new gender specific features (additional steps on transport mode or platform; enough door space to carry load, and maneuver, etc.) • Number of lights, seats, and separate toilets in passenger areas and facilities • Number of pedestrian and cyclist facilities • Number of rural people, by gender, who live within 2 km of an all-season passable road as a proportion of the total rural population (Rural Access Index) • Number of improved sidewalks and shoulders (km) • Number of improved pedestrian crossings, safety islands • Number of new and rehabilitated footpaths • Number of new non-motorized traffic dedicated bikeways, bridges, and underpasses 	<p>Equitable access to roads and transport to rural and urban women and men</p> <p>Increased number of women who participate in the design of transportation projects</p> <p>Changes in women's travel patterns and transport mode use as result of project</p> <p>Changes in frequency of transport services</p>

Output Indicators	Outcome Indicators
Economic Empowerment, Employment <ul style="list-style-type: none"> Numbers of rural and urban women with access to bank loans, mortgages, and other forms of credit disaggregated by age, ethnicity, and socioeconomic status Differences between the wage and employment conditions of women and men in positions of comparable content and responsibility, disaggregated by age and socio-economic status Numbers of occupational health and safety incidents, disaggregated by gender and age 	Improved socioeconomic status of rural and urban women, men, and families

Sources: Adapted from the Asian Development Bank, *Gender in Energy Sector* (2018), MoFED: *National Gender Responsive Budgeting Guidelines* (2012), World Bank (2010)

Below, a closer look will be taken on possible interventions and their output and outcome indicators in different sectors. These can be useful to bear in mind when considering externally funded projects/programmes in Ethiopia.

7.2 Health

Evaluations have identified a number of effective interventions to reduce maternal mortality and improve reproductive health within and outside the health sector including strengthening integrated (as opposed to siloed or vertical) health systems and community-based education programmes.

According to Grown et al. (2016), the literature on maternal mortality has converged on an essential packet of interventions: high-quality delivery care composed of a skilled attendant at delivery, access to emergency obstetric care, and a functional referral system, with the latter being the core of the package. All three interventions are aimed at reducing delays in reaching a facility and improving the provision of care after reaching a facility.

Family planning services are also an integral part of health systems, but they have not yet been sustainably integrated and scaled up in many low-income countries. Implementation research is necessary to guide expansion of proven integration models.

Examples of output and outcome indicators for making aid more responsive and effective in the health sector are presented in the following Table (12).

Table 12 Examples of output and outcome indicators for making aid more responsive and effective in the health sector

Health	
Output Indicators	Outcome indicators
<ul style="list-style-type: none"> Maternal mortality/100,000 live births, infant mortality/1000 live births, under 5 mortality/1000 live births Number of women/men with access to and using reproductive health services; Deliveries assisted by trained birth assistants; Number of women with access to and using professional ante- and post-natal care; Number of immunization and vaccines provided to women/men/girls/boys 	<ul style="list-style-type: none"> Reduced infant, child and maternal mortality and morbidity rates; Improved status of women through better health Reduced work burden for women as primary caregivers in households

Findings from the consultative meeting with the Ethiopian Ministry of Health are presented below to highlight the current situation in Ethiopia.

- According to information received from the Ministry of Health, the Gender Directorate participates in the Ministry's planning. This Directorate assesses activities of other directorates in the Ministry of Health and it participates in the annual and six months review of programs and projects. It also participates in the monitoring and evaluation of partners' projects.
- The Directorate, however, only deals with projects that have a specific women, children, or youth component not with all/general health projects.

- Most health projects are gender mainstreamed from the beginning.
- The Directorate collaborates with the MoWCY through monthly reports, training etc.
- The Ministry has a system called Integrated Supporting Supervision which is used to ensure gender mainstreaming within health projects/programmes. It is a checklist providing a gender lens.
- Sufficient funds are lacking to take part in evaluation missions of all projects. However, the Directorate distributes various checklists and questionnaires with gender specific questions.
- World Bank provided the Ministry with a budget to employ a gender expert to do a gender mainstreaming plan for the ministry, but such an expert has not been employed as of yet.
- There are gender experts at regional, zonal (for instance, Gambella and Oromia), and sometimes woreda levels

7.3 Education

There are many proven methods of increasing the number of girls in primary schools. These include supporting low-income families and awareness-raising about the importance of education, prevention of child marriages, awareness-raising and prevention of sexual and gender-based violence and harassment, school-meals programmes, increasing the number of female teachers, access to proper sanitation, accessible school buildings, etc.

According to Grown et al. (2016), the impact evaluation literature shows that, in education, scholarships and stipends for secondary education are proven interventions for increasing enrollment and completion, while promising but unproven approaches include transportation strategies, boarding schools, community engagement, gender-awareness training for teachers, mentoring, tutoring, and peer support for girls.

Examples of output and outcome indicators for making aid more gender-responsive and effective in the education sector are presented as follows (Table 13).

Table 13 Examples of output and outcome indicators for making aid more gender-responsive and effective in the education sector

Education	
Output indicators	Outcome indicators
<ul style="list-style-type: none"> • Net enrollment ratios of girls to boys in primary, secondary, and tertiary education; • Number of girls/boys who complete their primary education; • Number of girls and boys in vocational and technical education and training; • Improved perceived gender-responsive content in curriculum; • Male/female literacy rates; • Equitable literacy rates by sex and across socioeconomic groupings; and • Shares of male/female teachers. 	<ul style="list-style-type: none"> • Equitable school enrollment rates by socioeconomic grouping and sex; • Improved status of girls and boys from poorer groups, in terms of education; and • Equitable shares of female and male teachers.

Findings from the consultative meeting with the Ethiopian Ministry of Education are presented below to highlight the current situation in Ethiopia.

- According to the information received from the Ministry of Education, the main task of the Ministry is to attract more students to schools. At present, girls form 49.5 percent of primary school students. Water and sanitation health (WASH) funds come from a pool fund sourced from World Bank, UNICEF, Department for International Development (UK), African Development Bank, and Finland. WASH programmes construct separate latrines and hand washing and appropriate menstrual hygiene possibilities in order to attract more girls.
- The General Education Quality Improvement Programme, which is a pool fund, has funds sourced from World Bank, USAID, Italy, Department for

International Development (UK), and Finland and it aims to improve safe learning environment for the disabled, girls, etc. Girls are also encouraged to take leadership positions in classrooms.

- Planning for programmes is done with regional education bureaus and gender aspects are emphasized by all donors. Ministry of Education approves the plan and prepares the budget. Joint technical review missions are organized twice a year with partners. The Gender Directorate participates in all of them. Gender Directorate evaluates and gives feedback to each of the directorates at the Ministry. Gender Directorate works with the MoWCY on education sector development plans.
- All targets for the Ministry are gender sensitive and aligned with SDGs. Also, all strategic plans are gender sensitive, according to the Ministry of Health.

All stakeholders, including Ministry of Health, share these values put forward by the Ministry of Education. There are school clubs and specific clubs for girls on WASH, menstrual hygiene, etc.

- There are, at present, three modalities for developing pre-school care for children. According to the Ministry, 39 percent of the children are already attending pre-school programmes.

7.4 Agriculture and Rural Development

There are many ways to improve GEWE in agriculture and rural development. Improved and more secure access to land has been identified as one of the major ways in which to improve gender equality in this sector. As mentioned

in Chapter 3, Munk Ravnborg et al. (2016) discusses what has worked to promote gender equality in land tenure as part of the new wave of land governance reform, including joint titling and registration but also reforms in marital and inheritance law. Similar findings have been presented by Ali et al. (2011, 2012) examining land tenure regularization in Rwanda and Tanzania, Deininger et al. (2007) examining land certification in Ethiopia, and Newman et al. (2015) analysing joint land titling in Vietnam.

Other methods to increase GEWE in agriculture and rural development consist of improved access to vocational training and agricultural extension services, access to rural loans and credit schemes, better access to agricultural technologies and implements, as well as access to irrigation.

Table 14 below provides examples of output and outcome indicators for making aid more responsive in the agriculture and rural development sector.

Table 14 Examples of output and outcome indicators for making aid more responsive in the agriculture and rural development sector

Agriculture and Rural Development	
Output Indicators	Outcome Indicators
<ul style="list-style-type: none"> • Percentages of rural women receiving vocational education and training, disaggregated by age and socio-economic status; • Percentage of women producers benefitting from and participating in extension activities; • Percentage of women with land rights/titles; • Share of men/women with land rights/titles; • Number of land dispute cases brought by women/men to authorities; • Percentage of registered rural enterprises managed by women; • Male-to-female ratio among skilled agricultural workers; • Percentages of women in non-agricultural wage employment disaggregated by age and socio-economic status; • Percentages of rural women, across all age groups, with access to social protection and care services 	<p>Improved socioeconomic status and wellbeing for rural women, men, and families;</p> <p>Improved productivity for agricultural production and rural enterprises for both women and men</p>

Findings from the consultative meeting with the Ethiopian Ministry of Agriculture are presented below to highlight the current situation in Ethiopia.

- The Ministry receives both grants and loans. They have their own gender mainstreaming guidelines and there is also a gender department at the Ministry. Gender is a cross-cutting issue in all projects, and so are nutrition, climate change, and rural job creation for youth. It has monitoring and evaluation manuals with gender components and even a gender monitoring and evaluation manual; however, getting sex-disaggregated data is a challenge according to the Ministry. Every project is reviewed twice a year; missions use rapid response assessment. Donors and government representatives take part, with region, woredas and kebele committees. Debriefing are provided to woredas. If there are problems, these are brought to the attention of higher authorities.

- Productive Safety Net Programme includes 10 months maternity leave for women taking part in public works; women are allowed to come in later and leave earlier because of their household work, as a means of affirmative action.
- MoWCY provided a representative when the Ministry was preparing GTP II. MoWCY provided training in which gender focal points participated. Bringing in private sector partners and associates is a challenge for the Ministry. There are, at present, no modalities at federal level. This aspect would need to be strengthened.

7.5 Water and Sanitation

Table 15 below provides examples of output and outcome indicators for making aid more responsive in the water and sanitation sector, as follows.

Table 15 Examples of output and outcome indicators for making aid more responsive in the water and sanitation sector

Water and Sanitation	
Output Indicators	Outcome Indicators
<ul style="list-style-type: none"> Access to safe water (share of households with less than x number of kilometres to a safe water source) Incidence of water-borne and sanitation related diseases (diarrheal, cholera, dysentery, etc.); Proportion of female and male headed households with latrine Average time (hours/minutes) spent by women, girls, and boys on fetching water per day; Share of women in management of water boards, water authorities, private operators, etc. 	Improved health and productivity among population.

Findings from the consultative meeting with the Ethiopian Ministry of Water, Irrigation, and Energy are presented below to highlight the current situation in Ethiopia.

- The Women's Directorate supports mainstreaming within the Ministry e.g. in WASH and other projects with gender components. Checks all projects for gender lens incorporation, takes part in monitoring and evaluations, and it takes part in meetings with donors. However, adequate funds are lacking to take part in field missions/evaluations. Since there are nine regions and two city administrations (Addis Ababa and Dire Dawa), it would be important to check all of these. The Ministry's capacity consists of five experts and junior experts.
- The Ministry has gender guidelines, and they participate in trainings provided by the MoWCY. The Ministry also sends monthly reports.
- The Directorate is the only body working on gender within the Ministry, the other directorates do not focus on gender aspects. If there are issues, the director of the Directorate raises these at management meetings. The Ministry has started day care facilities for the staff, but they would need support to strengthen their Women's Directorate.

7.6 Economic Empowerment/Ministry of Urban Development and Construction, Urban Job Creation and Food Security Agency

As discussed in Chapter 3, a number of options⁴⁵ exist to enhance women's economic status—such as provision of loans and equity capital business development, vocational training, direct income generation schemes, services to help the transition from school to work and, activities to improve labour standards and conditions of work. However, in practice, donors have tended to focus on microcredit and enterprise development. The impact evaluation literature on microcredit and enterprise development suggest that it can improve women's roles in household decision-making but show mixed impacts on business viability and success.

Output and outcome indicators for women's economic empowerment and employment are presented in Table 16 below.

Table 16 Output and outcome indicators for women's economic empowerment and employment

Economic Empowerment and Employment	
Output Indicators	Outcome Indicators
<ul style="list-style-type: none"> Numbers of rural and urban women with access to bank loans, mortgages, and other forms of credit, disaggregated by age, ethnicity, and socioeconomic status Differences between the wage and employment conditions of women and men in positions of comparable content and responsibility, disaggregated by age and socio-economic status Numbers of occupational health and safety incidents, disaggregated by gender and age 	Improved socioeconomic status of rural and urban women, men, and families

In Ethiopia, the situation in relevant ministries is described below, based on interviews carried out with these ministries.

- According to the Ministry of Urban Development and Construction, the Ministry has women entrepreneurs' projects with funds from World Bank, UNDP (2 projects), and a new Urban Infrastructure Improvement and Development Programme with World Bank with committed funds of USD 856 million. World Bank had allocated USD 50 million to women's entrepreneurship programmes, and, because its success, this figure has been further extended. Middle- and large-scale entrepreneurs receive funds from commercial banks and smaller ones from micro-finance.
- In the Urban Infrastructure Improvement and Development, women participate in planning from scratch, there is community level planning and mandatory participation of 50 percent women. Both the Government and donors acknowledged the importance of gender mainstreaming, and thus, it has been dictated that there needs to be a minimum 50 percent women beneficiaries. Ministry guidelines state 50/50 for women and men. The Memorandum of Understanding states 30 percent for women as a minimum.
- The Ministry has a goal to increase the share of internal women leaders to 25 percent.
- City councils in all Ethiopia are now required to have 50/50 presentation of women/men, as stipulated by law 4 years back. There is now 50 percent representation of women also at the federal government. Ethiopian Urban Forum includes 300 cities and 1600 urban centres. Meets for city councils are held every two years. In the last 8 forums, one item on the agenda has been gender mainstreaming.
- The Ministry has guidelines on gender mainstreaming and the Ministry of Urban Development and Construction gender department provides awareness training to all other departments. Also, the gender audit of the Ministry has been completed. The goal at the Ministry level is to improve women's lives. Gender Department at the Ministry of Urban Development and Construction takes part in project/programme development and monitoring and evaluations. They provide feedback.
- Donor funded programmes have mandatory key performance indicators on how they benefit women. It is challenging to obtain disaggregated data though this should be mandatory. Key performance indicators are mandatory.
- Every government/donor negotiation must decide on number of male and female beneficiaries, and key performance indicators. Ministry of Urban Development and Construction supports regional governments by hiring a gender consultant who helps with gender mainstreaming. A social and gender specialist was hired at the federal level, a similar specialty will be assigned at regional level.
- Government housing: it is considered mandatory to allocate 30 percent to female-headed households. Women also take part in the housing lottery, so their share is higher among beneficiaries.
- The housing programme was started in 2017 for poverty alleviation and its target is to reach 604,000 beneficiaries in 11 cities through 1) support programme of public works, and 2) direct support. At present, there are 448,000 beneficiaries, out of which 62 percent are women. Job creation results now comprise of up to 70 percent women. Minimum level is 50/50.
- The Government is making efforts to alleviate urban poverty through this programme. Funds are altogether USD 450 million, out of which USD 300 million are a loan from the World Bank and the remaining USD 150 million are from the Ethiopian Government.
- Mechanism to identify beneficiaries: Community based development committees identify those most in need as well as indicators that are used to identify beneficiaries. In Addis Ababa, 70 percent of the data is derived from the Central Statistical Agency. In the future, the GoE may find another solution to identify and target the programme's beneficiaries.
- The purpose of this programme is to create hope among the neediest. A maximum of four members of a destitute family can work 5 days a month in public works under this programme, earning each ETB 75 a day. Families receive training on programmes focusing on certain areas.
- The programme supports the GoE. There is a capacity gap in designing the guidelines and practices. World Bank procedures are cumbersome regarding procurement. The programme collaborates with MoWCY, Ministry of Transportation, Ministry of Urban Construction, and receives 16 percent direct support from Ministry of Labour and Social Affairs. World Bank provides technical support.
- Minimum targets are 50 percent women and 30 percent women in leadership. Currently, there are 43.5 percent women in committees. Women in committees have a Gender Action Plan, and gender disaggregated data is collected: 60 percent of beneficiaries are female-headed households. Complimentary livelihood approaches are being implemented. Plans drawn up by the planning committee is approved by the steering committee. Centrally managed, but cities receive the budget and implement activities.
- Ministry of Labour and Social Affairs implemented a scoping study that will help identify those with special needs, destitution, etc. needing its intervention. The study also included aspects of social accountability.

- The programme document was based on gender analysis and includes a gender action plan. Citizen engagement is central to the programme. There is no specific budget for gender activity, because gender has been mainstreamed. Gender and citizen engagement specialists participate in monitoring and evaluation as well as in quarterly monitoring meetings. Gender specialists participate in the biannual joint review missions. Quarterly reports are sent to WB and GoE (MoWCY) outlining monthly activities.

8. Recommended Tools and Strategies on Gender and Aid Effectiveness

8.1 Recommendations Based on the Fieldwork

- Monitoring budget allocations for gender equality policies and programmes is important because it is national policies and machinery for GEWE that provide the basis for successful integration of gender aspects including in aid and other financial flows to Ethiopia;
- Placing gender equality at the centre of national implementation;
- Ensuring the monitoring of, and reporting on, gender equality commitments;
- Scaling up financial support and ensuring possibilities for women's organisations to engage in policy advocacy at the national, regional, and local levels;
- Supporting women's organisations and other civil society actors to monitor progress and hold governments accountable on their gender equality commitments;
- Promoting meaningful participation of women's associations and community based organisations in the design, implementation, and monitoring and evaluation of all policies and strategies;
- Using voluntary national reviews as a means of creating a shared vision of progress in gender equality and challenges that stand in the way;
- Gender equitable ODA should contribute to:
 - Redressing gender asymmetries and gaps;
 - Reducing and redistributing unpaid care work; and
 - Facilitating reallocation of resources to vulnerable members in a household.
- Greater allocation of public money, including external funds, to social services, health, education, and social protection is important but even these are not sufficient conditions for greater fairness and inclusiveness. The gender equalising potential of ODA depends crucially on the way specific programmes within each sector are designed and implemented on the ground.
- Capacity and relationship building across government sectors including MoF, MoWCY, and line ministries is essential in order to promote linked thinking and action on development cooperation and finances; and how these can best incorporate gender equality and aid effectiveness objectives and principles.
- Transparency, accountability, and participatory approaches should all be key aspects within the development, implementation, and evaluation of public finances, including ODA. A range of gender responsive budgeting tools are available which encourage and facilitate these approaches.
- A gender focus needs to be maintained throughout project/programme planning, implementation, and reporting. In order to realise the potential of outcome-based approaches for gender transformation, methods and indicators must be gender-sensitive.
- Improvements are needed in the collection and analysis of qualitative and quantitative data, disaggregated by sex, age, and other socioeconomic demographics. These should also include women's unpaid work.
- Strong champions for gender equality within finance ministries have a key role to play as do MoWCY, gender directorates, and focal points within sector ministries. Collaboration between these different sets of actors is extremely important and should be strengthened. It would be important to enable gender experts in various ministries a regular access to project/programme monitoring and evaluation also in regional and local context.

- The role of civil societies is essential in efforts to ensure development finances and cooperation are participatory, accountable, transparent, and—ultimately—able to tackle inequality.
- Donors and funders can play a central role in supporting and promoting efforts to integrate a gender perspective into aid. They can also support the MoWCY and other key gender advocates involved in such efforts. The importance of in country ownership and commitment to gender equality is nevertheless the cornerstone of all efforts.

8.2 Gender Specific and General Programmes

For decades gender equality advocates and others have been working to influence the distribution of power, opportunity, and outcomes for women and men, calling for a fundamental shift in the approach to development that is based on such transformations. Yet, innovations have proven difficult to translate at the scale required to bring about profound change. In light of the increasingly compelling evidence that donors and partners need to improve their efforts, how can they improve efforts to achieve GEWE?

Describing gender as crosscutting could mean that it is less likely to be addressed systematically across all the domains where gaps exist between men and women— from economic growth, to food security, to effective governance, to peace and stability. Rather, an approach that directs country strategies, programmes, and projects to concrete results in partner countries is likely to be more successful. This means identifying specific gaps between men and women that should be targeted for closure— for instance, targeting productivity gaps between female and male smallholders as part of agriculture and food security programmes and whether these are due to constraints in access to inputs or returns to inputs⁴⁶.

Too often, strategies, programmes, and projects are vague about the outcomes they seek to achieve for men and women, the gender biases that need to be addressed, and the gaps and inequalities between men and women that need to be reduced for better outcomes. Such outcomes should reflect the commitments countries have made under CEDAW and SDGs and reflected in national or sector action plans.

Donors can put in place stronger institutional mechanisms for fostering synergies and knowledge sharing across sectors; and, monitoring systems to help them assess whether they are achieving identified outcomes. Donors should conduct and use higher-quality gender analysis more systematically in policy, programme, and project design and implementation. They can invest more resources in impact evaluation and the collection of sex-disaggregated data to help understand what is effective across contexts.

Internal learning processes, geared at strengthening donors' and partners' capacities for analysis and responsiveness, are part of what will be needed for such investment to produce returns to development. They can improve upon and use

more systematically a variety of tools to estimate the costs of gender inequality, and the financing needs for interventions that address it within and across various sectors.

Data gaps at the national and sub-national level are a large impediment to assessing and monitoring aid effectiveness. Considerable improvements have been made in collecting gender data over the last decade. Data users know much more today about differences in women's and men's situations. Furthermore, users of data are asking more questions and demanding high-quality statistics. Yet, cross-country data are still lacking on many topics that are important for assessing inequalities between women and men within and across countries. For instance, only 70 countries have conducted population-based surveys on the prevalence of violence against women, and only 40 of these were conducted at the national level⁴⁷. Because data is an under-financed public good, development agencies can play a key role to help countries and the international system fill key data gaps in gender—such as those on economic activity and gender-based violence. To be effective, and to have impact at scale, actions should be informed by research that yields recommendations for practical action

Expenditure on both gender specific programmes— which may be targeted exclusively to men or women— and programmes not specifically targeted to one gender or the other, are likely to have gender effects. In order to identify if and how programmes promote gender equality, it is necessary to investigate the content and impact of a programme in a particular social context.

Programming targeted at men is not necessarily discriminatory against women and may in fact promote equality— for example, programmes sensitizing men about gender-based violence and sexually transmitted diseases. According to Elson (2006), nor does programming targeted at women necessarily promote gender equality— for example poverty alleviation programmes that provide for women's material needs but reinforce traditional gender roles can be counterproductive. Most GRB initiatives have focused on targeted allocations for women rather than on how to make all government allocations gender sensitive⁴⁸. Targeted allocations are sometimes necessary as a form of affirmative action or to cater for special needs. However, ensuring general programmes and budgets, which account for the bulk of government activity, are gender equitable is essential.

Public investment, including aid, in sectors other than strictly social services, health, and education can also contribute to the reduction of the gender gap. For instance, improvements to road networks in rural areas have the potential to reduce the time women spend selling and buying goods, increase their safety and enhance their ability to access medical care or education, hence supporting them in both their productive and reproductive responsibilities. For such interventions to be truly beneficial to women, attention to transportation solutions that meet their needs is required. This, depending on the context, may involve a greater focus on feeder roads and footpaths and on the timing and frequency of bus services⁴⁹. Attention to women's needs in transport programmes (as in any other public programme) is more likely to happen if women beneficiaries themselves are included in decision making and project management.

In Peru, women's direct participation in the design of a rural roads project ensured upgrading to include not only main roads, but also many non-motorised transport tracks used mostly by women and ignored by other infrastructure programmes. As a result, women could increase their participation at markets and fairs, spend less time obtaining food and fuel supplies, and a share of them reported they were earning higher incomes (World Bank, 2004).

There are many domains of gender inequality some of which are likely to be more constraining than others in different contexts. Public investments to reduce gender inequality in one area are likely to have positive spill-over effects in others. For example, improved water and sanitation facilities decrease illness and time spent fetching water. This may expand women's opportunities for remunerative work, thus reducing both health and employment gender gaps. One criterion for prioritising budget allocations for gender equality could therefore involve focusing on those investments that are more likely to create synergies in multiple domains.

Still, priorities also must depend on country specific conditions. For example, for a number of agricultures based sub-Saharan countries including Ethiopia, the major constraints on gender equality are mostly attributable to women's unpaid burden of water collection and housework as well as a lack of resources to improve their agricultural productivity. In this context, it makes sense to prioritise public investments, including aid, in drinkable water, electricity, and rural roads as well as public spending to equalise access to credit and agricultural inputs, with special attention to small-scale female farmers.

In other countries, such as in some middle income Latin American countries, gender disparities in education are minimal but in employment, large wage gaps and occupational segregation between men and women are still common. In this context, expansion of gender sensitive social protection programmes as well as greater public investment in childcare services would need to be the priority⁵⁰. In both contexts, supporting women's representation in relevant bodies might make it more likely that public investment priorities will reflect women's needs

8.3 Collecting Sex-Disaggregated Data⁵¹

DAC Network on Gender Equality (2010) noted that gender disaggregated data is essential if revenue and spending systems are to become more gender aware and ultimately, gender transformative. The same applies to development aid budgets. The unavailability of such data is often cited as a factor in the failure of aid efforts and it was also identified by Ethiopian government officials as a major constraint for all ministries. It creates a major barrier to attempts the creation of accountable and transparent finance systems and processes and causes also considerable constraints for successful outcome-based budgeting⁵², be it at national level or in the ODA context.

Some ways to collect gender sensitive data include:

- Designing specific surveys such as stand-alone time use surveys;
- Changing the questionnaires of regular surveys such as the household surveys or labour market surveys;
- Changing the way administrative data are collected in line ministries so that information is collected and reported in a gender disaggregated manner;
- Changing budget forms to include gender disaggregation in respect of inputs, outputs, and outcomes;
- Changing budget forms to include a discussion of the gender impact of proposed expenditures; and,
- Changing the accounting system so that there are special codes which indicate gender-targeted expenditures and so that information relating to individuals is gender disaggregated.

Tanzania: Engendering data collection: Through its lobbying work, the Tanzania Gender Networking Programme ensured data collected for the labour sections of Tanzania's Social Accounting Matrix were disaggregated by sex. However, because the matrix did not capture unpaid care work, the Programme engaged in further lobbying; which resulted in the government developing a time use survey for the first time. The data collected and analysed from the survey highlighted differences in women and men's time and workload burdens. This data could then be used in decision making processes on public spending (Kytölä, 2009).

8.4 Gender Responsive Budgeting

Government budgeting is often thought of balancing the books: money in and money out, with consideration given to wide sectors of the community that will be affected by the budget, such as industry, families, education, or health⁵³. In the past very little consideration was given to the impact budgets have upon men and women respectively. A link between government budgets and gender issues was usually not explicitly made, and gender issues are still often addressed by social rather than economic policy. Consequently, government budgets were mostly perceived as "gender-neutral"⁵⁴.

This gender-neutral assumption, however, ignored the fact that budgetary impacts are often different and unequal between men and women⁵⁵. This is because men and women, overall, occupy different socio-economic positions, play different roles, and undertake different responsibilities in the paid and unpaid economy. For example, women are more likely to earn lower incomes compared to men, possess less wealth, live in poverty with dependent children, and undertake more of the share of unpaid work.

Government budgets not only affect women and men directly via the taxes they pay and the public expenditures of which they are beneficiaries, but also indirectly⁵⁶. The indirect effects come about because the budget impacts on the level of market demand and supply in an economy influences the overall availability of paid employment, the extent of the unpaid work that must be done to care for families and communities, the growth of output (GDP), and the price level (inflation). Government budget decisions affect the overall 'health' of an economy in terms of its capacity to grow and generate jobs, as well as its capacity to provide public services that support its citizens. Therefore, reorienting public finance to address women's poverty and gender equality requires examining the overall macroeconomic strategy embedded in the budget and encouraging debates on how tax systems can be equitably reformed to generate more revenue and the appropriate level of public provision⁵⁷.

Gender responsive planning and budgeting that existed since 1982 is a strategic approach to addressing gender biases. By introducing aspects of equality and equity into public spending, GRB brings gender awareness into government's policies, plans, budgets, and programs in order to improve the allocation of resources towards GEWE. Many such initiatives have been undertaken, with GRB used now by some 100 countries of the south and north⁵⁸ including Ethiopia.

When implemented effectively with full commitment and political support of governments, GRB has shown promising results for increased investment for gender equality. Countries across the world are at very different stages of economic and political development, and the status of women varies commensurately. Consequently, countries have taken many routes to gender budgeting efforts to promote gender equality and girls' and women's development and each approach reflects not only the country's goals but also the budget process and administrative capabilities.

GRB aims at mainstreaming gender into public finance. GRB does not mean separate women's budgets, but that general budgets include a gender equality perspective. This means that households are not the target of public finances, rather the differential needs and interests of women and men are used as basis of revenue-raising and public spending. Importantly, GRB acknowledges the relevance of unpaid work, especially care work that usually is disregarded in national accounting systems and the GDP. GRB involves 'strategies for changing budgetary processes and policies so that expenditures and revenues reduce the inequalities between women and men⁵⁹. According to DAC Network on Gender Equality (2010), a fully implemented gender responsive budget 'represents an advanced form of public fund management reform, tracking the allocation of funds and tariffs and their implications in terms of gender equality outcomes with the objective of ensuring that allocations are efficiently used'.

A range of useful tools have been developed as part of GRB initiatives; the use of these could promote budget planning and costing that takes into account the needs of both women and men. An often-cited conceptual framework within which to use these tools is that of Sharp (1990⁶⁰). The author sets out three categories of expenditure that can be examined as part of GRB analysis:

- Expenditure specifically targeted at women. This might include women's health programmes or employment policy initiatives for women
- Expenditure targeted toward equal opportunities. This might include parental leave provisions, recruitment policies, or provision of crèche facilities; and
- General or mainstream expenditure. Analysing general expenditure might involve a gender breakdown of health service users, or those receiving agricultural support services. Analysis of the third category of expenditure can be a complex and challenging task. Below is an overview of some of the tools available to assist with this.

Although gender budgeting efforts have so far largely focused on the needs of girls and women, these efforts are not intended to detract from boys and men's important developmental needs, especially in the developing world⁶¹. Men and boys are also frequently underserved by fiscal policies and there may well be value in including specific programs addressing their needs into fiscal policy making and administration, as is found in several countries. The goal of gender budgeting in its broadest conception is to integrate gender-oriented concerns into fiscal policies and administration.

Mexico and Uganda have been at the forefront of efforts to incorporate GRB into legislation and administrative processes in Latin America and sub-Saharan Africa, respectively. According to UN Women (2018), broad-based alliances and institutional support across government ministries, parliaments and civil society have been important ingredients in their success. In Mexico, a gender perspective has been mainstreamed into the budget since 2008, leading to a threefold increase in gender equality related investments.

Any budgetary planning involves several steps: budget preparation, approval, execution, audit, and evaluation. For the budget process/cycle, it is important to see whether legislation, guidelines for the various ministries are gender specific. The following Table (17) depicts steps to be taken when integrating GRB into the budget process.

Table 17 Integrating Gender Responsive Budgeting into the Budget Process

State of Budget Process	Potential
Budget Preparation	<ol style="list-style-type: none"> 1. Gender-specific budget initiatives set forth in the budget policy. 2. Gender policies incorporated into overall budget guidelines and instructions from the central budget office. 3. Gender-specific priorities set for budget allocations within departments for specific agencies.
Budget Approval	<ol style="list-style-type: none"> 1. Creation of specific gender guidelines for expenditure and revenue legislation in the overall framework for legislative decision-making. 2. Integration of gender-specific language in legislation establishing new programs and agencies. 3. Use of gender-responsive budgeting guidelines in allocating discretionary resources. 4. Incorporation of gender outcomes into fiscal notes accompanying new spending and revenue legislation.
Budget Execution	<ol style="list-style-type: none"> 1. Creation of guidelines for spending where there is discretion given to departments by legislative bodies. 2. Development of gender guidelines for outsourcing, procurement, and grant disbursement. 3. Implementation of gender goals in staffing.
Audit and Evaluation	<ol style="list-style-type: none"> 1. Incorporation of a gender dimension into financial audits that focus on expenditures and compliance. 2. Incorporation of a gender dimension into performance audits that focus on outputs and outcomes. 3. Audit for compliance with gender goals and guidelines.

Source: Austrian Development Cooperation (2009)

8.5 Gender Analysis and Assessment of Budgets

For the gender analysis of a budget, several tools have been developed, which do not need to be used completely, and should always be adjusted to country contexts. Many of the same tools (such as gender-disaggregated beneficiary analysis) can be used when analysing ODA. In Table 18, some of these tools, especially suitable for analysing ODA funded projects and programmes, are presented together with the key question they want to address. Several examples of the various gender tools are provided in Annex IV.

Table 18 GRB tools with gender-relevant questions

<p>Gender aware budget statement/gender responsive budget statement</p> <p>refers to reports generated by government agencies on the implications of their expenditure on gender equity objectives. This is a report by government on budget expenditure forecasts and how these relate to gender equality objectives. Gender responsive budget statements can also integrate a series of relevant indicators, such as the balance in government employment, the share of public service expenditure used mainly by women, and targeted expenditures. They provide a key resource for holding the government accountable for action on tackling gender inequality, and this can apply also to actions funded by ODA and other external resources. This tool questions the assumption that policies are “gender-neutral” in their effects and asks instead:</p> <ul style="list-style-type: none"> • Question: In what ways are the policies and their associated resource allocations likely to reduce or increase gender inequalities? How do policies and programmes reflect women’s and men’s different needs and priorities? Are women’s rights as stipulated in the CEDAW and mentioned in the country specific CEDAW recommendations considered?
<p>Maintaining a gender focus during budget implementation</p> <p>Resource allocation is only one aspect of budgeting, and it is important to note that there can often be a mismatch between allocation and actual expenditure. Even where budgets allocate funds for gender equality aims, under expenditure can occur due to problems in the systems around budgeting – for example delayed sanctioning of expenditure, corruption, inappropriate design and delivery of services, or unforeseen expenditure on conflict or natural disasters (Budlender et al. 2002; Elson 2006). After allocation takes place, expenditure tracking is necessary to ensure that a focus on gender equality is retained. This can be difficult to do however, because there is often an absence of timely and accurate data on disaggregated actual expenditure (Krafchick 2001).</p>

Gender-disaggregated beneficiary assessment
Implemented to evaluate the extent to which programmes and services are meeting the needs of actual or potential beneficiaries, as identified and expressed by themselves. Please refer to Annex VI for details.
Gender-disaggregated beneficiary analysis
This type of analysis aims to evaluate to what extent groups of people benefit from expenditure on publicly provided services. It measures the distribution of budget resources among women and men by estimating the unit costs of a service and calculating how much it is being used by each group.
Gender-disaggregated analysis of the impact of the budget on time use
Analysis of this type seeks to establish a link between budget allocations, the services provided through them, and the way in which different members within a household spend their time. This can help to highlight whether a budget and its underlying policies are relying on women's unpaid labour. Household time use surveys are required in order to undertake this analysis, although relevant information regarding the relationship between the use of time and service provision can also be gathered through beneficiary assessments.
Gender-disaggregated analysis of user charges/fees
This tool tracks the impact user fees have on women and men. Given that women generally earn less than men, these fees can affect women differently than men.
Gender-disaggregated public expenditure incidence analysis
This research tool compares public expenditure for a given programme to reveal the distribution of expenditure between women and men, girls and boys.
<ul style="list-style-type: none"> • Question: How are women and men benefiting from expenditure on public services, e.g. education, health units, or agricultural extension services?

Sources: Austrian Development Cooperation (2009), MoFED (2012) National Gender Responsive Budgeting Guidelines, Budlender et al. (2002) and Hofbauer (2003).

Furthermore, there is scope for using GRB methodology in reporting and auditing processes⁶², which apply to projects/programmes funded both by domestic and external resources. For example:

- The incorporation of a gender dimension into financial audits that focus on expenditures and compliance.
- The incorporation of a gender dimension into project/programme performance audits that focus on outputs and outcomes.
- Auditing for compliance with gender goals and guidelines.

The South African Women's Budget Initiative has developed a five-step approach to be followed when carrying out gender aware policy, programme, and sectoral appraisal. This approach has also been used in Tanzania and Uganda.

1. Analysis of the situation of women, men, girls and boys in a given sector.
2. Assessment of the extent to which policies address the gendered situation.
3. Assessment as to whether budget allocations are adequate, in order to implement gender responsive policies.
4. Assessment of short-term outputs of expenditure, in order to evaluate how resources are actually spent, and policies and programmes implemented.

5. Assessment of the long-term outcomes or impact expenditures might have.
6. Steps 1 to 3 of this approach can be carried out based on policy and budget documents. But if reporting data is scarce or incomplete, steps 4 and 5 require extra fieldwork. If this is the case, then a gender disaggregated beneficiary assessment may be useful.

Annex IV provides several practical examples of all the above-mentioned gender tools.

8.6 Gender Budgets Outside of Government Budgets

Gender budgeting initiatives can be located inside or outside a government: inside government, specialized sections in the ministry of finance, for gender equality, or sectoral line ministries can initiate a GRB process. Outside government, women's groups or other CSOs, research centres, or groups in the parliament may engage GRB. A good practice is when civil society (including women's groups), researchers and government officials together decide on issues, methods, and implementation. The coverage of a budget analysis depends on political will, available expertise, available data, and on the available finances for the activity⁶³.

According to DAC Network on Gender Equality (2010), a focus on local level activity is just as important as looking at the national level; because challenges around capacity

and sustainability at this level hamper not just efforts on GRB, but the success of overall public finance management. Key services such as health and education are often decentralised, meaning that while policy making takes place nationally, implementation is local. This situation creates both barriers and opportunities for PFM systems that are gender transformative. For example, local actors are more likely than those at national level to have a good understanding of the most disadvantaged groups in their communities and their requirements from public services⁶⁴. But while it is often supposed that local governance is a more accessible arena for women's involvement, in some contexts, unequal power relations (including gender power relations) are more deeply embedded at the local level, meaning that women are more likely to be excluded from local decision-making processes⁶⁵ and inequality between regions may grow.

Recognising differences by region, country or political context does not preclude the possibility for cross regional or inter-country initiatives to share good practice and learning. Budlender et al. (2002) argue that while it is important not to add extra complexity in understanding budgeting processes, creating spaces to share examples from other countries can help to raise awareness, strengthen capacity and inspire new initiatives.

Including both women's and men's voices in local and national level planning and budgeting is essential in order to create an enabling environment for public fund management systems that are equitable and effective. At its best, 'participatory

budgeting gives poor people a direct say in how local funds for new investment are used to improve local facilities, such as water and sanitation, drainage, paved roads, schools and clinics⁶⁶. Interesting participatory budgeting strategies exist around policy and budgeting formulation, budget review/analysis, public expenditure tracking and performance monitoring and evaluation. Using participatory budgeting processes that are gender sensitive has produced positive outcomes for gender equality in several countries.

8.7 Monitoring and Evaluation of GEWE in Development Finance and Cooperation

Finally, only through careful monitoring and evaluation of GEWE aspects in development finances and cooperation, can their ultimate effectiveness be ensured. Joint evaluations with both donor and government counterpart gender expert's participation will make this possible. Participatory evaluation by intended target groups and beneficiaries can contribute to greater effectiveness of aid.

Chapter 7 provided several output and outcome indicators that can be used in monitoring and evaluating progress on gender-related goals of projects and programmes.

9. Conclusions

According to UN Women (2018), keeping up aid commitments, as well as increasing and tracking donor allocations for gender equality across all goals and targets, can make important contributions towards achieving the SDGs. This is true particularly in low-income and conflict-affected countries that have limited capacity to attract other forms of external finance and to mobilize enough resources domestically.

Improving the quality of aid necessitates two types of investments of public resources. First, there needs to be a visible increase in financing activities for GEWE. Second, intensive efforts are needed to ensure that gender is mainstreamed into all public investment, whether domestic or external, including ODA. Gender analysis, assessments, and audits are useful tools in this respect.

The gender equality policy marker introduced by OECD-DAC constitutes an important tool for tracking the extent to which aid is used in support of gender equality both globally and by individual donor countries. Results for Ethiopia (2016) show that all the OECD-DAC donors allocate part of their assistance to GEWE although the share of these finances varies.

In Ethiopia, all the largest OECD/DAC donors all have their own gender policies and guidelines and they raise systematically gender issues in negotiations with the government. This applies to both multilateral and bilateral DAC donors. Even many of the smaller DAC donors have strong gender aspects in their programmes. They also use their own or local gender expertise in project and programme design, appraisals, and monitoring and evaluations.

South-South transfers through bilateral aid by non-OECD DAC countries, regional integration and regional development banks also present an opportunity for Ethiopia to finance the implementation of the 2030 Agenda and should be monitored from a gender equality perspective. However, according to information received while preparing this manual, it was evident that non-DAC donors place hardly any importance on gender issues. As these financial flows are becoming more important over time, engendering them would allow more funds to be channeled to promotion of GEWE in Ethiopia.

10. Sources/Bibliography

A Transformative Stand-Alone Goal on Achieving Gender Equality, Women's Rights and Women's Empowerment: Imperatives and Key Components. UN Women: New York.

Acharya Sahavagi, M., (2008), Integrating Gender Responsive Budgeting Into the Aid Effectiveness Agenda-Nepal Report, New York: UNIFEM

African Development Bank. 2011. Mainstreaming Gender Equality: A Road to Results or a Road to Nowhere? An Evaluation Synthesis. African Development Bank: Tunis, Tunisia.

Ali D, Collin M, Deininger K, Dercon S, Sandefur J, Zeitlin A. 2012. The price of empowerment: land titling and female inclusion in urban Tanzania. International Growth Center Working Paper. March. <http://www.theigc.org/wp-content/uploads/2014/10/Ali-Et-Al-2012-Working-Paper.pdf>

Ali D, Deininger K, Goldstein M. (2011), Environmental and gender impacts of land tenure regularization in Africa: pilot evidence from Rwanda. Policy Research Working Paper 5765. Washington, DC: The World Bank, August.

Amelga, M. (2003), Identifying Gender Issues Using Beneficiary Assessment. Washington, D.C., The World Bank.

Anwar, Samina, and Esplen Emily (2015), Taking a strategic approach to gender-responsive financing. Global Views/Gender Equality. <https://www.devex.com/news/taking-a-strategic-approach-to-gender-responsive-financing-87329> (Accessed in December 2018)

Arellano-Yanguas, J. and Mejía-Acosta, A., (2014), Extractive Industries, Revenue Allocation and Local Politics, Geneva, UNRISD

Arndt C, Tarp F. 2000. Agricultural technology, risk, and gender: a CGE analysis of Mozambique. World Development 28(7): 307-326.

Austrian Development Cooperation (2009) Making Budgets Gender-Sensitive: A Checklist for Programme-Based Aid. Austrian Development Agency

Austrian Development Cooperation, (2009), Making Budgets Gender-Sensitive: A Checklist for Programme-Based Aid, Vienna: Austrian Development Agency

Babinard, J., et al., (2010), Mainstreaming Gender in Road Transport: Operational Guidance for World Bank Staff, Transport Papers TP-28, Washington DC: The World Bank

Barnett, K. and Grown, C., (2004) Gender Impacts of Government Revenue Collection: The Case of Taxation, London: Commonwealth Secretariat

Beall, J., (2007), Decentralisation, Women's Rights and Development, London: LSE

Beath A, Christia F, Enikolopov R. 2013. Empowering women through development aid: evidence from a field experiment in Afghanistan. American Political Science Review 107(03): 540-557.

Bhat, A., (2003), Building Budgets from Below: Enabling Women to Direct Fiscal Policy, Bangalore: Karnataka Women's Information and Resource Centre

Breuning M. 2006. International Aid and Gender in Africa: Evidence from Four Large Donors. Organization for Social Science Research in Eastern and Southern Africa (OSSREA): Addis Ababa.

Brouwers R. 2013. Revisiting gender mainstreaming in international development. Goodbye to an illusionary strategy. ISS Working Paper Series/General Series 556: 1-36.

Budlender, D. and Hewitt, G (2003).: Engendering Budgets: A Practitioner's Guide to Understanding and Implementing Gender-Responsive Budgets, Commonwealth Secretariat

Budlender, D., (2005), Expectations versus Realities in Gender-Responsive Budget Initiatives, Geneva: UNRISD

Budlender, D., (2009), Ten-Country Overview Report: Integrating Gender Responsive Budgeting into the Aid Effectiveness Agenda, New York: UNIFEM

Budlender, D., (2010), Time Use Studies and Unpaid Care Work, London: Routledge

Budlender, D., Elson, D., Hewitt, G. and Mukhopadhyay, T., (2002), Gender Budgets Make Cents, London: Commonwealth Secretariat

Burn, N., (2009), Integrating Gender Responsive Budgeting into the Aid Effectiveness Agenda-Morocco Report, New York: UNIFEM

Burnley, J., (2013), A New Dawn for Equitable Growth in Myanmar? Oxford: Oxfam GB

- Buvinic M, Furst-Nichols R, Courey Pryor E. 2013. *A Roadmap for Promoting Women's Economic Empowerment*. United Nations Foundation: New York.
- Buvinic M, Morrison A, Ofosu-Amaah A, Sjöblom M (eds). World Bank: Washington, DC.
- Capraro, C., (2014), *Taxing Men and Women: Why Gender is Crucial for a Fair Tax System*, London: Christian Aid
- Carroll, E., (2011), *Taxing Ghana's Informal Sector: The Experience of Women*, London: Christian Aid
- Centre for the Future State (undated) *How do natural resource revenues affect the quality of public spending in developing countries?* Brighton: Centre for the Future State, Institute of Development Studies
- Combaz, E., (2013), *Positive Impact of Gender-Responsive Budgeting (GSDRC Helpdesk Research Report 977)*, Birmingham: GSDRC, University of Birmingham
- Combaz, E., (2014), *Practical Guidance to Integrate Gender into Public Financial Management*, Birmingham: GSDRC, University of Birmingham
- Cornia, G. A., (2012), *Inequality trends and their determinants. Latin America over 1990-2010*, UNU-WIDER working paper No. 2012/09
- Cottarelli, C., (2011), *Revenue Mobilization in Developing Countries*, International Monetary Fund
- DAC Network on Gender Equality, (2008), *Finding the Entry Points*, Paris: OECD
- DAC Network on Gender Equality, (2010), *Gender Equality, Women's Empowerment and the Paris Declaration on Aid Effectiveness: Issues Brief 6, Integrating Gender Equality Dimensions into Public Financial Management Reforms*, Paris: OECD
- DAG (2016) Ethiopia Development Assistance Group. ODA to Ethiopia. [thhp://effectivecooperation.org](http://effectivecooperation.org) (Accessed in December 2014)
- DANIDA, Ministry of Foreign Affairs of Denmark (2008) *Gender Equality in the Aid Effectiveness Framework*.
- Deininger K, Ali D, Holden S, Zevenbergen J. 2007. *Rural land certification in Ethiopia: process, initial impact, and implications for other African countries*. World Bank Policy Research Working Paper 4218. Washington, DC: The World Bank, April.
- Doss C. 2015. *Women and agricultural productivity: what does the evidence tell us?* Economic Growth Center Discussion Paper No. 1051. New Haven: Yale University.
- Dreher A, Gehring K, Klasen S. 2015. *Gesture politics or real commitment? Gender inequality and the allocation of aid*. *World Development* 70: 464-480.
- Duflo, E. (2012) *Women empowerment and economic development*. *Journal of Economic Literature* 50(4), 1051-79.
- Elborgh -Woytek, K. et al. (2013): *Women, work and economy: Macroeconomic gains from gender equity*.
- Elson, D. and Jain, D., (eds) (2011), *Harvesting feminist knowledge for public policy: Rebuilding process*, London: SAGE
- Elson, D. and Sharp, R., (2010), 'Gender-responsive budgeting and women's poverty' in Chant, S, *The International Handbook of Gender and Poverty*, Cheltenham: Elgar
- Elson, D., (1991), 'Male bias in macroeconomics: The case of structural adjustment', in Elson, D., (ed) *Male bias in the development process*, Manchester: Manchester University Press
- Elson, D., (2002), 'Gender Responsive Budget Initiatives: Key Dimensions and Practical Examples,' K. Judd (ed.), *Gender Budget Initiatives*, New York: UNIFEM
- Elson, D., (2006), *Budgeting for Women's Rights: Monitoring Government Budgets for Compliance with CEDAW*, New York: UNIFEM
- Evers, B. and Siddique, K., (2006), *Who Gets What? A Gender Analysis of Public Expenditure in Bangladesh*, Dhaka: The University Press
- Fontana, M. and Elson, D., (2014), 'Public policies on water provision and early childhood education and care: do they reduce and redistribute unpaid work?' in *Gender and Development* 22(3): 459-474
- Fontana, M. and Natali, L., (2008), *Gendered Patterns of Time Use in Tanzania: Public Investment in Infrastructure Can Help*, Brighton: Institute of Development Studies
- Fontana, M., (2009), *The gender impact of Economic Partnership Agreements (EPAs): a synthesis of findings from Mozambique, Tanzania and Jamaica*, Final report for the Commonwealth Secretariat, London: One World Action and DFID.
- Freedman LP, Waldman RJ, de Pinho H, Wirth ME, Chowdhury AMR, Rosenfield A. 2005. *Who's Got the Power? Transforming Health Systems for Women and Children*. Earthscan: London.
- Gaynor, Cathy (2006): *Paris Declaration Commitments and Implications for Gender Equality and Women's Empowerment*, OECD-DAC

- Gaynor, Cathy (2006): Paris Declaration Commitments and Implications for Gender Equality and Women's Empowerment, OECD-DAC
- Global Partnership for Effective Development Cooperation (2016) Ethiopia Monitoring Profile – October 2016. <http://effectivecooperation.org> (Accessed in December 2016)
- Global Partnership for Effective Development Cooperation (2016) Ethiopia Monitoring Profile – October 2016. <http://effectivecooperation.org> (Accessed in December 2016)
- Greco G, Powell-Jackson T, Borghi J, Mills A. 2008. Countdown to 2015: assessment of donor assistance to maternal, newborn, and child health between 2003 and 2006. *The Lancet* 371(9620): 1268-1275.
- Grown C, Bahadur C, Elson D, Handbury J. (2008.) In *Equality for Women: Where Do We Stand on Millennium Development Goal 3?*
- Grown, C. and Valodia, I., (2010), *Taxation and Gender Equity: A Comparative Analysis of Direct and Indirect Taxes in Developing and Developed Countries*, London: Routledge
- Grown, C. et al. (2016) in UNU-WIDER. *Journal of International Development* published by John Wiley & Sons, Ltd. DOI: 10.1002/jid J. Int. Dev. 28, 311-319 (2016)
- Grown, C. et al. (2016) UNU-WIDER. *Journal of International Development* published by John Wiley & Sons, Ltd. DOI: 10.1002/jid J. Int. Dev. 28, 311-319 (2016) 5
- Guidelines for Gender Equality and Women's Empowerment in Development Co-operation, Development Co-operation Guidelines Series. Organisation for Economic Cooperation and Development: Paris. OECD-DAC. 2012. *Aid in Support of Gender Equality and Women's Empowerment*. Organisation for Economic Co-operation and Development: Paris.
- Hallward-Driemeier M, Hasan T, Bogdana Rusu A. (2013) *Women's legal rights over 50 years: what is the impact of reform?* Policy Research Working Paper 6617. Washington, DC: World Bank.
- Heise LL. 2011. *What Works to Prevent Partner Violence? An Evidence Overview*. Strive Research Consortium: London.
- Higgins, K., (2012), *Gender Dimensions of Trade Facilitation and Logistics*, Washington DC: The World Bank
- Himmelweit, S., (2002), 'Making visible the hidden economy: the case for gender-impact analysis of economic policy', *Feminist Economics* 8(1):49-70
- Hinds, R., (2014), *Increasing Financial Investment in Women and Girls through Gender Responsive Budgeting*, Birmingham: GSDRC, University of Birmingham
- Hofbauer, H., (2003), *Gender and Budgets Overview Report*, Brighton: Institute of Development Studies
- Holvoert, Nathalie and Inberg, Liesbeth (2014) *Gender Responsive Budgeting and the Aid Effectiveness Agenda: Experience from Mozambique* pp 61-79 in *Journal of International Women's Studies* Volume 15/Issue 2.
- Hsu J, Pitt C, Greco G, Mills PB. 2012. Countdown to 2015: changes in official development assistance to maternal, newborn, and child health in 2009-10, and assessment of progress since 2003. *The Lancet* 380(9848): 1157-1168.
- <https://canada.internationalassistance/ethiopia>
- <https://government/uk/manifesto/gender> empowerment
- <https://www.gov.uk/government/publications/dfid-strategic-vision-for-gender-equality-her-potential-our-future/dfid-strategic-vision-for-gender-equality-her-potential-our-future> (Accessed in April 2019)
- <https://www.usaid.gov/ethiopia/gender-equality-and-womens-empowerment>, (accessed in April 2019)
- Inter-Parliamentary Union, (2000), *Seminar on parliament and the budgetary process, including from a gender perspective*, Geneva: Inter-parliamentary Union
- Jain, D., (2001), 'Building Budgets from Below: Women Design Fiscal Policy in Karnataka, India' in *Gender Budget Initiatives: Strategies, Concepts and Experiences*, New York: UNIFEM
- James, B. and Simmonds, G., (1997), 'Energy', in Budlender, D., (ed.) *The second women's budget*, Cape Town: Institute for Democracy in South Africa
- Jaumotte, F., (2003), 'Female labour force participation: past trends and main determinants in OECD countries', *Economics Department Working Paper* 376, Paris: OECD
- Johnson et al., (2009), *UNIFEM's Work on Gender-Responsive Budgeting*, New York: UNIFEM
- Jones, N. and Holmes, R. (2011), 'Why is Social Protection Gender-blind? The Politics of Gender and Social Protection' in *IDS Bulletin* 42: 45-52, Brighton: Institute of Development Studies
- Kilic T, Winters P, Carletto C. 2015. *Gender and agriculture in sub-Saharan Africa: introduction to the special issue*. Agricultural

Economics 46(2015): 281–284.

Koppell C, Grown C. 2012. Gender equality and women's empowerment: central to the new development enterprise. In *Frontiers in Development*, Shah R, Radelet S (eds). USAID: Washington DC.

Krafchik, W., (2001), 'Can civil society add value to budget decision making?' in *Gender Budget Initiatives: Strategies, Concepts and Experiences*, New York: UNIFEM

Kytola, L., (2009), *Integrating Gender Responsive Budgeting into the Aid Effectiveness Agenda: Tanzania Report*, New York: UNIFEM

Lagarde, C. (2013) *A New Global Economy for New Generation*. www.imf.org/news/en (Accessed February 2019)

Lu K, Breuning M. (2014). Gender and generosity: does women's representation affect development cooperation? *Politics, Groups, and Identities* 2(3): 313–330.

Mejía Acosta, A., (2014), *The extractive industries transparency initiative: Impact, effectiveness, and where next for expanding natural resource governance?* AntiCorruption Resource Centre

Ministry of Finance and Economic Cooperation (March 2018) *Annual Statistical Bulletin on Official Development Assistance (ODA) Flows to Ethiopia EFY 2009*

Ministry of Finance, (March 2019) *Annual Statistical Bulletin on Aid Flows to Ethiopia EFY 2010*

Mishra, Y., (2012), *Breaking New Frontiers for Gender Responsive Budgeting: the Kerala Model*, New York: UN Women

Molyneux, M., (2007), 'Two Cheers for CCT' in *IDS Bulletin* 38 (3) Brighton: Institute of Development Studies

Muchabaiwa, B., (2010), 'Gender-sensitive and child friendly budgeting in Zimbabwe' in McNeil, M. and Malena, C. (Eds), (2010), *Demanding Good Governance: Lessons from Social Accountability Initiatives in Africa*, Washington DC: The World Bank

Newman C, van den Broeck K, Tarp F. 2015. Property rights and productivity: the case of joint land titling in Vietnam. *Land Economics* 91(1): 91-105. OECD-DAC. 1999.

ODI (2006): *Aid effectiveness and human rights: Strengthening the implementation of the Paris Declaration*, London, October

OECD (2008) *DAC Guiding Principles for Aid Effectiveness, Gender Equality and Women's Empowerment*.

OECD-DAC (2005): *Gender Equality in Sector Wide Approaches*

Ortiz, I. and Cummins, M., (2013) 'Austerity Measures in Developing Countries: Public Expenditure Trends and the Risks to Children and Women', *Feminist Economics* 19:3: 55-81

Pande R, Ford D. 2011. Gender quotas and female leadership. Background Paper: World Development Report 2012.

Rand J, Tarp F. 2011. Does gender influence fringe benefits provision? Evidence from Vietnamese SMEs. *Feminist Economics* 17(1): 59-87.

Regional Seminar for Parliaments of South-west Asia, (2003), *Parliament and the Budgetary Process, Including from a Gender Perspective*, Geneva: Inter-Parliamentary Union

Riddell A. 2012. The effectiveness of foreign aid to education: what can be learned? Helsinki: WIDER Working Paper 2012/75. United Nations. 1995. Beijing platform for action. <http://www.un.org/womenwatch/daw/beijing/platform/> UN Women. 2013.

Sanger, K., (2009), *Institutional Requirements for Gender-Sensitive Budgeting*, Eschborn: GTZ

Schneider, K., (2006), *Manual for Training on Gender Responsive Budgeting*, Eschborn: GTZ

Schneider, K., (2007), *Public Finance Management, Including Gender-Responsive Budgeting*, New York: UNDAW

Seery, E. and Caistor Arendar, A., (2014), *Even it Up: Time to End Extreme Inequality*, Oxford: Oxfam GB

Seguino, S., (2013), *Financing for Gender Equality: Reframing and Prioritising Public Expenditures* New York: UN Women

Sen, G., (2000), 'Gender Mainstreaming in Finance Ministries', *World Development* 28:7,

Sharp, R., (1990), 'Women and Government Budgets', in *Australian Journal of Social Issues*, Vol 25 (1)

Sharp, R., (2003), *Budgeting for Equity: Gender Budget Initiatives within a Framework of Performance Oriented Budgeting* New York: UNIFEM

Smith, T., (2000), 'Women and Tax in South Africa', in Budlender, D. (Ed.), *The Fifth Women's Budget*, Cape Town: Institute for Democracy in South Africa

Stotsky, J., (1997), 'How Tax Systems Treat Men and Women Differently' in *Finance and Development* 34 (1)

Swain, Ranjuala Bali and Garikipati, Supriya (undated) *Does Foreign Aid Improve Gender Performance of Recipient Countries? Results from Structural Equation Analysis*. UNUWIDER.org. (Accessed December 2018)

- Tanzarn, N., (2009), Integrating Gender Responsive Budgeting into the Aid Effectiveness Agenda-Uganda Report, New York: UNIFEM
- Thevenon, O., (2011), 'Family Policies in OECD Countries: A Comparative Analysis' in Population and Development Review 37. No 1:57-87.
- UNU-WIDER. (2014), Aid and gender equality. ReCom Position Paper. Helsinki: UNU-WIDER.
- UN Women Policy Brief (2018b) Engendering Agricultural Productivity in Ethiopia: The Cost of the Gender Gap in Ethiopia.
- UN Women (2015), Handbook on Costing Gender Equality. UN Women, New York.
- UN Women (2015), Progress of the World's Women 2015-2016: Transforming Economies, Realizing Rights, New York: UN Women
- UN Women (2018a), Turning Promises into Action: Gender in the 2030 Agenda for Sustainable Development Goals. UN Women, New York.
- UN (2002), Gender Mainstreaming – An Overview. UN, New York.
- UNDAW (2007), Financing for Gender Equality and the Empowerment of Women: Report of the Expert Group Meeting, New York: UNDAW
- UNDP (2002), Gender Mainstreaming in Practice a Reference Guide
- UNDP (2018), Human Development Report 2019.
- UNIFEM (2006), Promoting Gender Equality in New Aid Modalities and Partnerships, UNIFEM Discussion Paper, March
- UNU-Wider (2017) Addison, Tony, Tarp, Finn and Morrissey, Oliver. Aid is not dead- the Latest evidence on the effectiveness of ODA. Policy Brief, 8/17.
- Van Steveren, I. and Akram-Lodhi, A.H., (2003), A gender analysis of the impact of indirect taxes on small and medium enterprises in Vietnam, paper presented at the conference of the International Association for Feminist Economics, Cave Hill: University of the West Indies
- VeneKlasen, L., 2002, 'Highlights from a citizen/gender budget advocacy project in Indonesia', Paper for Just Associates, Source: Bridge, Gender & Budgets, Cutting Edge Pack, Ch.4.3.
- Wanyaka, S.H., Sulait, K. and Francis, K., (2003), Report on budget gender analysis of taxation in Uganda, Mimeo-United Nations Development Fund for Women.
- World Bank (2010) Gender in Transport Projects. Guidelines for Project Preparation. World Bank, Washington DC
- World Bank (2012) World Development Report. World Bank, Washington D.C.
- World Bank (2018) World Development Report. World Bank, Washington D.C.
- World Bank, (2004), Promising approaches to development series: Making rural roads work for both women and men: The example of Peru. Washington DC: World Bank.
- World Bank: PovertyNet: Poverty Reduction Strategy Papers/Gender, [www.worldbank.org] (Accessed in December 2018)
- www.OECD.org (Accessed in December 2018)
- www.OECD.org (Accessed in December 2018)
- www.unifempacific.com/resources/publications/considerations/g_considerations.htm (Accessed in August 2019)
- www.UN Women.org (Accessed in December 2018)
- www.UN Women.org (Accessed in December 2018)
- www.UNDP.org (Accessed in December 2018)
- www.UNDP.org (Accessed in December 2018)
- www.usaid/gvmnt/ethiopia-women-empowerment and gender-equality (Accessed in April 2019)
- www.World Bank.org (Accessed in December 2018)
- www.World Bank.org (Accessed in December 2018)

11. Annexes

Annex I Glossary of Terminology

Aid effectiveness

Aid effectiveness is defined as achieving social and economic development agendas set out and harmonized by donors and recipients. Specifically, it is about meeting the agenda set out in the global Sustainable Development Goals (SDGs), regional commitments and respective country priorities such as addressing gender inequality⁶⁷.

Gender

The concept of gender refers to roles and relationships, personal characteristics, attitudes, behaviour, values, and relative influence that are concretised in different ways in society for women and men. While biological sex is determined by genetics and anatomy, gender is a learned identity which changes over time and space and between different cultures.

Gender Analysis

Gender analysis is a method to collect and analyse information regarding the different needs and concerns of women and men, girls and boys, in order to address barriers that have disadvantaged them.

Gender Assessment

Gender assessment is a method to collect and assess information regarding the different needs and concerns of women and men, girls and boys, in order to address barriers that have disadvantaged them.

Gender Audit

Gender Audit is a process of assessing accountability to the mandate values and policy on GEWE.

Gender issues

Since gender roles are culturally and socially constructed as are responsibilities, privileges, relations and expectations relating to women, men, girls and boys –gender issues are results of this social construction. Differences in roles of and relationships between men and women result in unequal or differential treatment of an individual or a group. This includes the unequal distribution of resources, benefits, opportunities or decision-making powers. These gender gaps are one of the major causes of poverty among women and they create unintended gender bias in policies and programmes and their accompanying resource allocations.

Examples of gender issues: Low access to land, capital and credit for women; high dropout rate among girl students; low female enrolment in higher education institutions; low access to information for women; low representation of women in managerial positions; and high unemployment rates among young males.

Gender-Responsive Budgeting (GRB)

GRB 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 equality⁶⁸.

Micro-Macro Paradox in aid effectiveness

Noted in 1986 by Paul Mosley; while evaluations of aid projects found significant success, these successes did not appear to aggregate up to the macro level due to the seeming lack of a significant effect of aid on economic growth in his analyses⁶⁹.

Annex II List of Tables

Table 1 Practical Implications for the Implementation of the PD Principles at Country Level

Table 2 Main International Agreements and Instruments on Aid Effectiveness and their Gender Aspects and Implications on GEWE

Table 3 Ethiopia's Top Five Development Partners

Table 4 Disbursements (Through Government) by Sector

Table 5 Disbursement by Aid Modality in EFY 2010

Table 6 Perceived Gaps and Strengths in and Entry Points for Gender and Aid Effectiveness in Ethiopia

Table 7 Possible Entry Points for Mainstreaming Gender in the Context of Different Aid Modalities

Table 8 A Checklist for Programme-Based Aid

Table 9 A Checklist on Gender Issues in the Project Cycle

Table 10 A Gender Checklist for MoF/ External Resources Mobilisation Directorates' Procedures

Table 11 Examples of Gender-Sensitive Indicators by Sector

Table 12 Examples of output and outcome indicators for making aid more responsive and effective in the health sector

Table 13 Examples of output and outcome indicators for making aid more gender-responsive and effective in the education sector

Table 14 Examples of output and outcome indicators for making aid more responsive in the agriculture and rural development sector

Table 15 Examples of output and outcome indicators for making aid more responsive in the water and sanitation sector

Table 16 Output and outcome indicators for women's economic empowerment and employment

Table 17 Integrating Gender Responsive Budgeting into the Budget Process

Table 18 GRB tools with gender-relevant questions

ANNEX III Tables

Table: Aid to Ethiopia for GEWE by donor, 2016 (DAC members only)

Dataset: Aid projects targeting GEWE (in Creditor Reporting System or CRS)

Recipient	Ethiopia
Sector	1000: Total All Sectors
Flow type	Commitments
Year	2016
Amount type	Current Prices
Unit	US Dollar, Thousands
Allocable	Bilateral Allocable

Score	Principal	Significant	Gender Total	Screened, not targeted	Not screened
Donor					
DAC Members, Total	217,066	853,142	1 070,208	1 750,694	15,134
Australia	..	1,048	1,048	3,271	0,935
Austria	1,342	5,871	7,213	2,255	..
Belgium	0,009	1,435	1,443	0,559	0,011
Canada	0,282	126,438	126,720	34,614	..
Czech Republic	..	1,660	1,660	1,590	0,122

Score	Principal	Significant	Gender Total	Screened, not targeted	Not screened
Denmark	..	4,754	4,754	4,907	1,486
Finland	0,366	19,194	19,560	2,404	..
France	0,127	1,611	1,739	82,937	3,467
Germany	0,774	122,930	123,704	15,540	0,021
Greece	..	0,010	0,010	..	..
Hungary	..	..	..	..	0,062
Iceland	..	0,352	0,352	..	..
Ireland	7,178	29,082	36,261	0,441	1,004
Italy	17,214	10,251	27,465	27,229	..
Japan	0,859	17,046	17,906	19,590	8,025
Korea	0,041	6,849	6,890	144,627	..
Luxembourg	0,152	0,160	0,312	0,993	..
Netherlands	49,394	28,310	77,704	11,499	..
New Zealand	..	0,285	0,285	0,348	..
Norway	8,803	24,436	33,239	16,299	..
Poland	0,100	0,317	0,417	41,866	..
Portugal	..	..	..	0,041	..
Slovak Republic	..	..	..	0,003	..
Slovenia	..	..	..	..	..
Spain	1,207	2,619	3,826	2,019	..
Sweden	3,576	16,919	20,495	13,849	0,003
Switzerland	..	7,613	7,613	7,470	..
United Kingdom	61,091	92,465	153,556	158,002	..
United States	64,552	184,410	248,962	753,180	..
EU Institutions	..	147,075	147,075	405,162	..

Table: Global Partnership on Effective Development Cooperation (GPEFC) Monitoring 2016 Survey Results for Ethiopia and Global Averages

Indicators	2016 Survey result Ethiopia	2016 Global average	2013 Survey result	2010 Survey result
Indicator 1 Providers alignment and use of country led result frameworks				
Alignment with Gov objective	97%	85%		
Alignment with Gov. result indicators	75%	62%		
Monitoring systems	67%	52%		
Joint Evaluations	80%	48%		
Indicator 2 Inclusive partnership for development				
Indicator 5a Annual Predictability				
(Percentage of disbursements made as per schedule)	72%	84%	88%	89%
Disbursed beyond scheduled				
(Percentage of disbursements made above their plan)	47%			
Indicator 5b Mid-term predictability for the next 3 years	33%	74%	85%	85%
Indicator 6 Aid on Budget	63%		66%	49%
Indicator 7 Mutual Accountability				
Indicator 8 Gender Empowerment				
Indicator 9a Strengthening of PFM	4/6		3.5	3.5

Indicator 9b Use of Country system	45%			
National Budget Execution	25%			
Financial Reporting	42%	51%	51%	66%
Use of National Audit	76%			
Use of National Procurement system	33%			
Indicator 10 Aid is untied	74%	79%		

Annex IV Examples and Case Studies on Approaches to Gender and Aid Effectiveness

In the following, an example is provided on donor support for gender equality through the Public Finance Management Act in Uganda.

Uganda: donor support for gender equality through the Public Finance Management Act⁷⁰.

In 2015 the Government of Uganda passed a PFM Act with a legal requirement for consideration of gender and equity in sector budgets. The act requires sectors to specify measures to equalise opportunities for women, men, persons with disabilities and other marginalised groups. It also introduces a requirement for the annual certification of budget framework papers for their gender and equity responsiveness.

Between 2015 and 2020, a DFID intervention will support the relevant institutions (led by the Ministry of Finance, Planning and Economic Development) and the MGLSD to ensure compliance with the gender and equity clauses of the act. The expected outcome is 'gender equity in access to services, economic opportunities and rights,' demonstrated through:

- The level of knowledge of gender equity programming across public sectors.
- The percentage of public investment programmes that demonstrate a clear focus on ensuring equal benefits for women and men (as measured through periodic assessment of the public investment plan against a set of criteria).

Key activities will include:

- Developing performance measures and a minimum set of indicators to measure compliance by ministries, departments, and agencies to gender budgeting requirements in the PFM Act.
- Supporting demand driven capacity building led by the MGLSD for other sectors to ensure that government ministries, departments and agencies prioritise and implement gender transformative programmes.
- Annual pre-budget assessments of sector budget proposals for compliance to performance measures and minimum standards for gender budgeting.
- Annual performance assessments of the implementation of agreed gender-responsive projects in the sectors as presented in their annual policy statements.
- A nested independent evaluation.

One approach that is increasingly being advanced as a means of grasping opportunities and counterbalancing threats is GRB. In the following, a case study on GRB in Mozambique is presented as an attempt to increase aid effectiveness and gender equality.

Mozambique

A case study of Mozambique highlights the contributions of GRB towards increasing the gender sensitivity of national policy documents and budget processes with which donors increasingly align (or intending to align) within the context of changing aid modalities. More specifically, the GRB initiative in Mozambique has steered the integration of a gender dimension into budget guidelines. It has also contributed to a significant increase in the gender sensitivity of Mozambique's Poverty Reduction Strategy Paper, and it has increased the gender mainstreaming of policies and budgets in the sector ministries in which GRB was piloted.

Exploring mechanisms that could explain the benefits of GRB within this context highlight the importance of framing gender issues in the language of ‘budget’ and ‘economics’, as well as the correspondence of GRB to ongoing aid-steered changes in national policy and budget processes. GRB is particularly well suited as a means of grasping opportunities related to the ongoing changes towards more coordinated and results-oriented planning and budgeting processes in an effort to address the phenomenon of policy evaporation, which often impedes gender mainstreaming.

Although significant changes have been realised in the gender sensitivity of national policies and processes, donors have thus far underexploited the available opportunities for using GRB to increase the gender sensitivity of the entry points that they commonly use to influence national policies and processes. To date, also the national-level gender demand side outside government has not used gender budget tools to analyse the potentially divergent effects of government policies on the ground and hold the government accountable for its promises in the area of gender equality⁷¹.

In the following, some examples of the different gender tools that have been used in Africa, Asia are provided.

Project on Affordability Constraints among Poor Households: “Power to the Poor” in the Lao People’s Democratic Republic (2008) the project objective was to increase household connection rates in villages covered by the rural electrification program from 70 percent to 85 percent – 90 percent. Assisted by the World Bank, the household surveys pointed out that only 60 percent – 80 percent of households in the pilot villages with access to the network of the state-owned energy company Electricité du Laos chose to connect. Further social and gender analysis identified that those households not connected to the network were the poorest households in the villages, including those headed by women. The main barrier to connection was their inability to pay the up-front connection costs of about \$100–\$150. While households headed by women represent only 8 percent of all households in the Lao People’s Democratic Republic, they account for 43 percent of poor households; those headed by females are found disproportionately represented among the poor. The main instrument used was customer credit to finance connection costs, initially targeting 20 villages in Champasak Province in southern Lao People’s Democratic Republic. Under the pilot project, about \$80 interest-free credit was provided to poor households for up-front connection costs, to be paid back to Electricité du Laos in monthly instalments (about \$2–\$3 per month) over 3 years. A revolving fund was set up for the purpose. Project gender features included

- Gender-sensitive eligibility criteria for all households headed by females with no electricity being automatically eligible for support; and
- Gender-sensitive information campaigns and village-level mobilization of women.

This project extended electrification to about 42,000 rural households through connection to the Electricité du Laos grid. It also provided electrification to about 10,000 households through off-grid technologies. Connection rates in the 20 pilot villages have increased from 78 percent to 95 percent overall, and from 63% to 90% for households headed by women, since the launching of the pilot project in September 2008. The project also proved to be very cost effective, with marginal costs to provide access to electricity at about \$80 per household compared to about \$600 per household with new grid extension projects (World Bank, 2009).

Ghana: Gender disaggregated public expenditure incidence analysis an analysis of this type carried out in Ghana found that women and girls benefitted less than men and boys from spending on education, but that when it came to health spending, poor women and men benefitted equally. This kind of analysis can be difficult to carry out because it requires extensive quantitative information, disaggregated by gender. This becomes even more complicated where public services are contracted out, and any available data is held external to government agencies.

Bangladesh: Gender disaggregated beneficiary analysis in the early 2000s, Bangladesh implemented a financial management reform programme, partly supported by DFID, with the aim of strengthening accountability, transparency and efficiency within public expenditure, moving from input-oriented to outcome-oriented budgeting and financial reporting systems. As the government of Bangladesh had prioritised women’s empowerment and gender equality at policy level, for example through its national strategy for accelerated poverty reduction, the North South University in Bangladesh decided to conduct research to assess the extent to which the Government’s expenditure and sector policies reflected its commitments to women’s rights and gender equality.

The research highlighted the potential of gender disaggregated data to expose gender inequality within the distribution of public resources. The study used gender responsive expenditure analysis to analyse Bangladesh’s budgets for 18 ministries and three government agencies. Four sector specific gender disaggregated budget analyses were done; in agriculture, education, general administration and health. This meant analysing budget documents, but also reviewing literature, holding consultation meetings and in-depth interviews, and utilising project survey data in order to identify gender gaps in the budget and to bring a gender perspective to beneficiary information. The analysis carried out by NSU found that overall, men were found to be the major beneficiaries of public expenditure (accounting for 76 % of total expenditure in 2002/3). This inequality was most pronounced in the agriculture sector; in the health and education sectors inequalities still existed but they were less extreme. Because the majority of public funds in Bangladesh was allocated to non-gender targeted projects (5 % of funded projects were termed gender targeted), these types of inequalities had, until the analysis was done, remained invisible. (Evers and Siddique, 2006)

Mexico: Gender disaggregated beneficiary assessment: In Mexico, analysis of this type, combined with a gender aware policy appraisal, and highlighted the shortcomings of anti-poverty interventions. Of 21 government anti-poverty programmes analysed, only six referred to a gender perspective, and only four were specifically targeting women. Resources allocated to women amounted to less than two per cent of total anti-poverty funds. The bulk of the programmes assumed, and in some cases even promoted, traditional roles for women, uncritically locating them in caring roles.

An expenditure tracking study in Haryana, India found that funds had been allocated to a district education programme aimed at retaining children at school and improving access to education. The programme aimed to take special measures to reduce gender disparities. However, expenditure tracking uncovered the fact that only 12.6 per cent of the budget was spent directly on efforts to improve girls' education. A high proportion of the allocated funds was used to create new managerial structures for school staff and no measures were taken to help reduce the costs for poor families of sending girls to school (Elson 2006).

Gender aware medium-term economic policy framework in Tanzania, a checklist was developed as part of GRB work by the Tanzanian Gender Networking Partnership to assist with mainstreaming gender into the MTEF. It aims to foster a deeper understanding and analysis of what is required to address the differentiated needs of women, men, girls and boys.

A gender aware policy appraisal of a land reform programme in South Africa found that legal restrictions were impeding women's access both to land and to the financial resources to develop it. Customary law was also depriving women from the right to own property. The appraisal concluded that unless more attention was directed to meeting women's needs and concerns, the land reform programme could exacerbate existing gender inequalities in the allocation of land and its productive use (Fontana and Birtchall, 2015).

In Mexico, civil society organizations have driven efforts since the mid-1990s to monitor budget allocations for gender equality; measures were formally adopted in the early 2000s. Since 2003, the Parliament, under the leadership of female MPs, and the Mexican women's machinery have worked to ensure that greater resources are devoted to policies and programmes that address women's needs. Starting in 2008, the Government earmarked and registered these resources in an annex to the federal budget as part of a broader earmarking strategy. The share of the budget allocated to achieving equality between women and men remains small, rising from 0.13 per cent to 0.67 per cent between 2004 and 2015. Yet ensuring that resources are expended where they are assigned is a considerable achievement. Compliance is monitored on a quarterly basis by the Ministry of Finance and Mexican women's machinery. The earmarked resources are dedicated to programmes for women's health and economic empowerment, including childcare centres (UN Women, 2018).

Participatory budgeting at the grassroots: In Indonesia, efforts have been made to make the local planning process (Musrenbang) a forum for building the capacities of poor women to influence budgeting. The Asia Foundation and its partners have supported GRB initiatives that enable grassroots women to assess the level of poverty in their community, to identify women's development needs in health and education, to understand the budget process, and to make demands for the allocation of resources to meet these needs. (Elson and Sharp, 2010:523)

In Uganda, the Forum for Women in Democracy, a non-governmental organization established by a group of female MPs, spearheaded the first gender budget initiative in the late 1990s with a focus on education, health and agriculture. In 2004/2005, the Government formally adopted GRB, identified a set of priority sectors—including education, health, water, sanitation, infrastructure, justice and agriculture—and asked the relevant ministries to develop programmes to address the unmet needs of women in these areas. Though progress remains slow, there have been several tangible achievements. The Ministry of Education, for example, increased budget allocations to monitor efforts to increase participation and retention of girls in school and was tasked with tracking the reasons girls drop out of school, which include pregnancy, marriage, violence and lack of sanitary and hygienic facilities. In 2014, the Parliament voted to remove the 18% VAT on agricultural inputs and equipment from the national budget; this benefited farmer, most of whom are women (UN Women 2018).

In Jordan budget allocations for gender and development programmes have doubled from \$1.3 billion in 2013 to 3.3 billion in 2014 following gender-budgeting efforts. In Nepal, there are steady increases in the share of gender allocations in the national budget from 11 percent in 2007 to 22 percent in 2014-15. Nepal has also made significant progress through gender responsive policies that allow greater participation of women in decision-making and employment. Roughly 30% of the country's Constituent Assembly are now women and there are special provisions for women's entry into civil services and public sector institutions including the police and army. To increase women's labour force participation, tax exemptions are given to the private sector to encourage them to hire more female employees (Anwar 2015).

Rwanda is another example where a revision of laws and updated policies, coupled with strong government leadership, has resulted in an increased focus on addressing gender inequality through public spending. Under a revised law, gender responsive budgeting is a requirement in all sectors and at all levels, thus ensuring that budgets and programmes implemented by the government provide better and targeted services for women and girls (Anwar 2015).

With capacity building, civil society organisations can understand and influence budget policy and make demands for the end of corruption and for equality and transparency. Through regular collective analysis, technical assistance and training, Asia Foundation-funded work aims to achieve this in three Indonesian cities, involving 13 NGOs, unions and movements.

Indonesia: One partner, the Urban Poverty Coalition, has taken the Mayor of Jakarta to court for not disclosing information about where the funds intended for flood victims had been spent. Urban Poverty Coalition - with its members including urban slum dwellers, street vendors and pedicab drivers - won the case. Another partner, the research organization, Bandung Institute for Government Studies, has focused its budget work on housing problems in slum areas. By bringing in community organisers to work with slum dwellers on their concerns and solutions, their engagement with government on housing problems and solutions is more relevant and has more impact.

Women's groups such as Koalisi and Komnas Perempuan are planning to propose specific budget allocations and reforms affecting health, justice and other sectors in the anti-domestic violence bill currently under discussion in Parliament. Koalisi is also working on building basic budget literacy in its civic education work. Bringing women's organisations together with broader based NGOs without a gender focus has strengthened the political impact of these women's groups and in turn encouraged the other NGOs to consider women's needs when encouraging citizen participation⁷².

India: Supporting women's involvement in local level budgeting processes The Karnataka Women's Information and Resource Centre's 'Building Budgets from Below' project aimed to work backwards from ground level to national fiscal policy, preparing budgets at local level which could be 'pyramided upwards' to determine encourage the reduction of inequalities in the national budget. The project focused on the locally elected village council (Gram Panchayat), identifying the barriers that women members faced in becoming involved in budget planning and decision making. It identified the need for training and capacity building for women members, so that their potential to influence local and national budgets could be realised. This was done through exercises such as dismantling existing budgets in order to redesign them, bringing in the women members' perspectives and priorities. In discussions held as part of the project, women members identified their priorities for public spending; these fell into the categories of civic amenities (including water, sanitation and electricity), job training centres, construction of buildings (including pre-school centres and community halls) and life skills training camps (to include health and hygiene, child labour and family planning). (Bhat, 2003; Elson, 2006 and Jain, 2001)

Annex V: Impact of Gender on Donor Policies

An early study by Breuning (2006) finds that stronger female representation in (donor country) parliament is associated with more generous aid policies; this hypothesis was retested and expanded by Lu and Breuning (2014) to include women's participation in cabinet and specific ministries (foreign affairs, trade, development cooperation) in 2011. They affirm the earlier result that female representation in parliament has a significant impact on donor generosity, while female representation in cabinet and ministries is insignificant.

Although female leaders of the relevant ministries behaved as their male counterparts in selecting recipients of aid for education, they were more generous than male leaders in subsequent decisions about the amount of aid. In contrast to assessing whether aid is performance based, an alternative is to focus on whether aid is needs based, which is the approach followed by Breuning (2006). She examined whether four large donors (France, Japan, the UK and the USA) account for gender equality (measured by the male-female literacy gap) when they allocate aid to African countries and found that aid recipients with a higher gender literacy gap received a larger share of the overall aid these donors have given to Africa from 1993 to 2003.

More recently, Dreher et al. (2015) investigated whether overall aid commitments and aid to specific sectors are higher to countries where gender inequality is particularly severe, and whether and how donors respond to changes in gender gaps. Their analysis covers 1982–2011; indicators measure outcomes of women relative to men as well as levels of absolute outcomes for women in five domains: women's rights, life expectancy, education, employment and political participation. The authors find that gender gaps in education and health affect the allocation of aid overall and in relevant sectors. Similar to Balamoune Lutz (2016), higher female political representation and a better protection of women's rights are correlated with higher aid flows overall and, in some sectors, while gender gaps in employment do not seem to affect the allocation of aid. But they also find that aid is needs based; if a recipient country provides good legal conditions for women, but large inequality persists, donors are more likely to increase aid. However, the quantitative effects of the statistically significant variables are rather modest and differ by donor groups and characteristics.

ANNEX VI Guide to Beneficiary Assessment⁷³

Beneficiary Assessment (BA) is a qualitative social analysis tool used to improve the impact of development operations by gaining the views of intended beneficiaries regarding a planned or ongoing intervention. The approach involves consultation with targeted beneficiaries to facilitate customization of projects so that they better reflect the needs and priorities of targeted beneficiaries. This facilitates a sense of project ownership and provides the basis for stakeholder involvement at the project design, implementation, and evaluation stages, which in turn contributes to project sustainability.

The objective of BA is to assess the value of an activity as perceived by project beneficiaries and to integrate findings into project activities. It is designed specifically to undertake systematic listening of the poor and other stakeholders by giving voice to their priorities and concerns, which are not always aligned with projects targeting their communities. This method of systematic consultation is used by project management as a design, monitoring, and evaluation tool.

The BA approach is not intended to supplant quantitative surveys and other traditional methods for data gathering. It seeks to complement these methods by providing reliable, qualitative, in-depth information on the sociocultural conditions and perceptions of the project's target group. This information is intended to be immediate use to managers and policymakers responsible for improving people's lives. BA facilitates the development of initiatives that are demand-driven and enhances their sustainability.

The approach is useful in:

- Identifying and designing development activities;
- Signaling constraints to participation faced by the target group;
- Obtaining feedback on reactions of the target group to the interventions implemented;
- Uncovering new information that would otherwise not come to light

The BA approach relies primarily on four data collection techniques:

- Conversational interviews
- Focus group discussions
- Direct observation
- Participant observation

Conversational interviews, which are in-depth in nature, are the foundation of the beneficiary assessment approach. In well-guided, naturalistic interviewing, people reveal their feelings, thoughts, and beliefs about a particular issue. The conversational interview is structured around a number of themes or topics directly related to planned or ongoing interventions targeting the community. The interviews can be conducted one-to-one or in groups. Individual interview allows for free expression of issues that may be suppressed or distorted in the presence of peers. This is a particularly important concern in interviewing women and the poor

Focus group discussions is used to interview target communities in groups. Such interviews are useful in interviewing persons from the same neighborhoods, or those involved in making the same livelihoods. Usage of focus groups facilitates data collection of a larger sample group at one time, although precise attribution of findings and individuals is inherently difficult. To be effective, the focus group participants should be between 6 and 12 in number.

Direct observation is the simplest of techniques. It involves counting, noting behavior traits and patterns, and other notable facets of a particular developmental situation. The potential for quantifying observed phenomena is major and immediate.

The participant observation method involves protracted residence of a researcher in a community of beneficiaries. During this time, a sufficient amount of rapport is established with key members of the community of interest. The researcher becomes involved in their day-to-day activities with the objective of gaining a comprehensive understanding of the living conditions of the targeted beneficiaries. The researcher resides with the beneficiaries over a period of several days to several weeks. Case studies of 5-10 households are used in collecting information. These households are visited a number of times during the researcher's stay in the community. Emphasis is made on how topics identified in the interview guide are affected by the socio-cultural and political context in which the project beneficiaries live and work.

Endnotes

- 1 E.g. Stotsky (2016).
 - 2 Stotsky, Shibuya, Kolovich, and Kebhaj (2016) Elson (2006), United Nations (2015). Organization for Economic Cooperation and Development (2012).
 - 3 Consultations with the MoF experts in Addis Ababa, 23 February to 1 January 2019.
 - 4 ReCom Research Brief (2011) Does aid promote development? WIDER Working paper 2011/44 "Aid Effectiveness: Opening the black Box" by Channing Arndt, Sam Jones and Finn Tarp.
 - 5 UNU-Wider (2017) Addison, Tarp and Morrissey.
 - 6 Swain & Garikipati.
 - 7 Richey (2000).
 - 8 Elgström (2000)
 - 9 GMSA (2015)
- See, for example, Beaman et al., 2006; Bhalotra and Clots-Figures, 2011; Brollo and Trioiano, 2013; O'Reilly et al., 2015, cited in O'Neil and Domingo (2016) Women and Power: Overcoming Barriers to Leadership and Influence. London: ODI.
- Laurel Stone (2015). Study of 156 peace agreements, controlling for other variables, Quantitative Analysis of Women's participation in Peace Processes in Reimagining Peacemaking: Women's Roles in Peace Processes, Annex II.
- World Food Programme (2017)
- 10 UN, 2002, OECD, 2008.
 - 11 UN Women Policy Brief (2018) Engendering Agricultural Productivity in Ethiopia: The Cost of the Gender Gap in Ethiopia.
 - 12 UN (2002).
 - 13 OECD (2008)
 - 14 McKinsey Global Institute (2015), The Power of Parity: how advancing women's equality can add \$12 trillion to global growth
 - 15 UN (2002)
 - 16 E.g. Hallward-Driemeier M, Hasan T, Bogdana Rusu A. (2013)
 - 17 Ibid. 2015
 - 18 E.g. Brouwers (2013).
 - 19 TORs for the UN Women Consultancy on Gender and Aid Efficiency
 - 20 Grown et al (2016)
 - 21 Hsu et al., (2012).
 - 22 UNU-WIDER (2014).
 - 23 Pande and Ford, (2011); Beath et al., (2013).
 - 24 Greco et al. (2008), Freedman et al. (2005) and Rand and Tarp (2011).
 - 25 Koppell & Grown, (2012).
 - 26 Brouwers (2013)
 - 27 Grown et al., (2008).
 - 28 Two excellent recent reviews are African Development Bank (2011) and Brouwers (2013).

- 29 Preliminary Gender Profile of Ethiopia (2014), prepared by UN Women with the Government of Ethiopia and EU provides important information on the current status of gender aspects in Ethiopia.
- 30 Oral information from the Ministry of Urban Development and Housing, 30.1.2019. However, it is unclear to what extent these guidelines have been implemented throughout Ethiopia.
- 31 UNDP 2018, USAID 2018
- 32 Government of Ethiopia, European Union and UN Women Ethiopia (2014) Preliminary Gender Profile of Ethiopia)
- 33
- 34 UK Government Manifesto on Gender Equality (2018)
- 35 Markus Goldstein mgoldstein@worldbank.org afrgenderlab@worldbank.org 1818 H St NW Washington, DC 20433 USA This work has also been funded in part by The Umbrella Facility for Gender Equality (UFGE), a World Bank Group multidonor trust fund expanding evidence, knowledge and data needed to identify and address key gaps between men and women to deliver better development solutions that boost prosperity and increase opportunity for all. The UFGE has received generous contributions from Australia, Canada, Denmark, Finland, Germany, Iceland, Netherlands, Norway, Spain, Sweden, Switzerland, United Kingdom, and the United States. •
- 36 www.Canada.internationalassistance/ethiopia
- 37 Ministry of Finance, (March 2019) Annual Statistical Bulleting on Aid Flows to Ethiopia EFY 2010
- 38 MoF (2018)
- 39 Global Partnership for Effective Development Cooperation (2016) Monitoring profile October 2016. <http://effectivecooperation.org>
- 40 <http://effectivecooperation.org>
- 41 <http://effectivecooperation.org>
- 42 Ministry of Finance and Economic Cooperation (March 2018) Annual Statistical Bulleting on Official Development Assistance (ODA) Flows to Ethiopia EFY 2009.
- 43 <http://effectivecooperation.org>
- 44 This checklist is an adapted and simplified version of the following: www.unifempacific.com/resources/publications/considerations/g_considerations.htm
- 45 Greco et al. (2008), Freedman et al. (2005) and Rand and Tarp (2011).
- 46 Arndt & Tarp, (2000); Doss, (2015); Kilic et al., (2015).
- 47 UN Women (2013)
- 48 Budlender (2005).
- 49 Babinard et al. (2010).
- 50 Seguino (2013).
- 51 Schneider (2006)
- 52 Sharp (2003).
- 53 UNESCO (2010)

The economic rationale for gender budgeting is that fiscal policies influence fiscal outcomes, and thus economic output, growth, and equity

- 54 For developing countries, sound fiscal policies play an essential role in contributing to the high and sustainable growth that underlies the achievement of many of the Sustainable Development Goals. There are many channels through which fiscal policies influence growth (IMF, 2015a). Sound fiscal policies influence growth through their effect on budget stability and sustainability over time. They help ensure that debt burdens are manageable and economic conditions remain conducive to investment and saving. Fiscal policies also determine the composition of expenditures and revenues, and the benefits and costs of government spending programs and revenue policies and create incentives to modify private behavior. Expenditure and revenue policies influence human capital and physical capital accumulation, and incentives for labour supply, investments, and risk taking, among other economic behaviors.

Because of the theoretical and practical difficulties in determining the effect of fiscal policies and programs on women and men, and the traditionally weak voice of women in political discussions and government bureaucracies, women's developmental concerns are unlikely to be fully taken into account in public budgeting. Gender budgeting efforts are intended to commit public budgeting to weighing the benefits and costs of policies that would promote gender equality and girls' and women's development, and then to taking action in response to this evaluation. The important point is not whether an initiative is labeled as gender budgeting but whether fiscal policies and administration are formulated with an eye to promoting gender equality and girls' and women's development.

- 55 Budlender and Sharp (1998).
- 56 Birchall and Fontana (2015)
- 57 A growing body of evidence demonstrates that macroeconomic policies characterised by high tax revenues and high public expenditure are likely to be more conducive to inclusive growth (DAC Network on Gender Equality 2010; Cornia 2012). Well targeted public investments that reduce inequality can be self-sustaining, raising the productive capacity of the economy. In contrast, fiscal policies that emphasise cutting expenditure and minimising taxation make it harder to change budget priorities towards improving the lives of the poor, and particularly of poor women. An analysis of austerity measures in a sample of 128 developing countries (Ortiz and Cummins 2013) found that about one quarter of developing countries underwent excessive fiscal contraction by cutting expenditures below pre-crisis levels. Their policy measures included wage bill cuts, phasing out of subsidies, further targeting social safety nets and reforming old age pensions, all of which are likely to have a disproportionately negative impact on children and women.
- 58 Austrian Development Cooperation (2009)
- 59 Elson and Sharp (2010)
- 60 In Birchall and Fontana (2015)
- 61 Stotsky (2016)
- 62 Austrian Development Agency (2009); Inter-Parliamentary Union (2000)
- 63 Austrian Development Cooperation (2009).
- 64 Budlender (2005).
- 65 Beall (2007)
- 66 Elson and Sharp (2010).
- 67 TORs for Gender and Aid Effectiveness Consultancy (2018)
- 68 Council of Europe (2005)
- 69 UNU-Wider (2017) Addison, Tarp and Morrissey
- 70 Adapted from information provided by DFID in Uganda
- 71 Holvoert and Indberg (2014)
- 72 VeneKlasen, L. (2002), 'Highlights from a citizen/gender budget advocacy project in Indonesia', Paper for Just Associates, Source: Bridge, Gender & Budgets, Cutting Edge Pack, Ch.4.3.
- 73 This section is based on Amelga (2003).



የገንዘብ ሚኒስቴር
Ministry of Finance

