Guideline for Gender Sensitive Budgeting on Girls’ Education in Ethiopia

Prepared by
Ministry of Finance and Economic Development (MOFED) and Ministry of Education (MOE) in collaboration with UNICEF and The British Council
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<td>Alternative Basic Education</td>
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<tr>
<td>BOFED</td>
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<td>BPFA</td>
<td>Beijing Plat Form for Action</td>
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<td>CSA</td>
<td>Central Statistical Authority</td>
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<td>CEDAW</td>
<td>Convention on the Elimination of Discrimination against Women</td>
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<td>FDRE</td>
<td>Federal Democratic Republic of Ethiopia</td>
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<td>EMCP</td>
<td>Expenditure Management and Control Programme</td>
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<td>EMIS</td>
<td>Education Statistics Annual Abstract</td>
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<td>Education Sector Development Programme</td>
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<td>ESDPRP</td>
<td>Ethiopia’s Sustainable Development and Poverty Reduction Papers</td>
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<td>FGM/C</td>
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<td>GABS</td>
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<td>NAPGE</td>
<td>National Action Plan for Gender Equality</td>
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<td>NGO</td>
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<td>National Policy on Women</td>
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<td>PASDEP</td>
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<td>TTI</td>
<td>Teachers Training Institute</td>
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<td>UNGEI</td>
<td>United Nations Girls Education Initiative</td>
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<td>United Nations Children’s Fund</td>
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<td>WAM</td>
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This document is gender budgeting guideline for girls education which is developed to mobilize leadership committed to girls education at all levels.

Girl's equal access to education is a basic human right and a strategic need which yields access to such opportunities such as good health, employment and national awareness to eliminate harmful traditional practices, HIV/AIDS and other communicable diseases affecting the national economy. With regards to this the Ethiopian Government has taken successive educational sector reforms aimed at improving educational quality, relevance, efficiency and equity.

The promotion of girls education is a major strategy to achieve gender equality. To guarantee this, educational planning and budgeting needs ensuring a gender mainstreaming and budgeting that is participatory and pro-poor. Designing and implementing gender sensitive budgets means enhancing the capacity of governmental and non governmental institutions, communities, families, etc, to integrate the issue in all their activities.

I strongly believe that this guideline help both planners and budget experts in their decision-making in resource allocation to achieve girl's equal access to education at all levels.

Mekonnen Manyazewal
State Minister,
Ministry of Finance and Economic Development
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INTRODUCTION

Girls' education is one of the most important development efforts to fighting poverty and helping a country ensure the establishment of a strong foundation for accessing and provision of quality education to citizens as a whole. There are many compelling benefits associated with girls' education including: the reduction of child and maternal mortality; improvement of child nutrition and health; lower fertility rates; enhancement of women's domestic role and their political participation; improvement of economic productivity and growth; and protection of girls from HIV/AIDS, abuse and exploitation. Investment in girls' education yields some of the highest returns of all development investments by generating both private and social benefits that accrue to individuals, families and society at large.

Ethiopia is one of the fast track countries which put a lot of emphasis on girls' education and much policy and programme work has been done in order to achieve the goals of Education for All (EFA) and the Millennium Development Goals.

Moreover, in line with various international declarations, the Ethiopian Government reformed the constitution, reaffirming that women will be enabled to compete and participate on the basis of equality with men in political, economic, and social life and gain access to opportunities and positions in public and private institutions.

As per the constitution, a number of measures were taken and achievements were registered.

In addition the National Policy for Women (NPA) and the National Policy on Health (NPH); both expressed the Government's commitment to equitable socio-economic development and to meet the health needs of women. The Education and Training Policy is geared towards reorienting societal attitudes towards the value of roles and contributions of women in development and its implementation has brought important changes in the education of girls.

Since early 1997, the Ethiopian Government instituted education sector reforms under the Education Sector Development Program (ESDP) promoting decentralization and standardization of the education service delivery system at all levels. The main objectives of the ESDP are to improve educational quality, relevance, efficiency, and equity, and to expand access to education with special emphasis on primary education in rural and underserved areas. The promotion of education for girls is a major strategy to achieve universal primary education by 2015.

There has been significant success in expanding schooling at the primary, secondary and tertiary levels. The country has achieved tremendous gains in the provision of primary education such that the gross enrolment ratio at the primary level went up from 52% for boys and 32% for girls in 1998 to 87.3% for boys and 70.9% for girls in 2005 (constituting a 50% growth. The gender gap that was close to 20 percent for many years has in a way declined to 16.4 percent in 2005, the gender-
parity index (GPI) reaching .81.

Many efforts have been made to narrow the gender gap at different levels of the education system and gender mainstreaming guidelines were developed to assist schools in the promotion of girls' education. Along with such efforts attempts were made at narrowing the gender gap in different such domains of development as poverty reduction and the feminization of poverty. These in a sense contribute to girls' education by overcoming the material and financial constraints that usually keep them away from schools.

Despite such and many other ventures, there still are major limitations, gaps and challenges in implementing plans and achieving the desired goals for education in general and for girls' education in particular.

One of the fundamental requirements for the promotion of girls' education in Ethiopia, which is fast becoming a global movement to build accountability for national policy commitment to women, is the Government's commitment to budgetary allocations at the national (supplementing the regional budget), regional, and local levels. Budget are specifically needed for capacity enhancement of the advocates of girls' education at all levels including ministers, parliamentarians, gender focal points in line ministries, regional and local actors and the media (ToR, 2007, P.2).

In line with this, development partners including UNICEF, are supporting the Ethiopian Government so that commitments to girls' education would eventually lead to the achievement of Universal Access to education in Ethiopia by 2015 within the framework of UNGEI. The current support is focused on mobilization of leadership committed to girls' education (at the national, regional, woreda and community levels) by developing the necessary tools for gender sensitive budgeting and participatory plan of action in the district, regional and national budgets. The Gender Budgeting Guideline is developed to address the current gaps in gender sensitive budgeting for girls' education.

1.1. The Target Group

It is believed that gender budgeting guidelines would help the different stakeholders involved in the process of planning and budgeting in recognizing and addressing female and male needs and interests and providing them with opportunities in their plans and budgets.

The Guideline aims to provide a systematic way of developing gender sensitive budgets by targeting:

(1) At the Macro level: higher level government stakeholders including The Council of Ministers, the Prime Ministers Office, the Parliament, Ministry of Finance and Economic Development, Ministry of Education, the Ministry of Women's Affairs and other relevant ministries;

(2) At the Meso level: the Regional Bureau of Finance and Economic Development, the Women's and Education Bureaus as well as the Woreda finance, women's affairs and education offices

(3) At the Micro Level: the Kebele and School Administrations, Education Training Boards, communities, CSOs and CBOs

1.2 Objective of the Guideline

The overall objective of the guideline is to provide a guiding framework for concerned higher, middle and local government stakeholders to undertake gender budgeting for education during their budgeting process, so as to allocate and implement budgets that address the needs, interests and constraints faced by girls and boys. Ultimately the guide will mobilize leadership committed to girls' education by developing the necessary tools for gender sensitive budgeting and participatory plan of action in the districts, regions and national budgets.

Specific objectives are:

- to provide a common understanding of gender budgeting among relevant Government stakeholders
Introduction...

- to guide the development and implementation of initiatives/interventions that promote gender equality in education
- to provide key steps and procedures that can be undertaken to institutionalize gender budgeting
- to provide a guideline on how to assess education sector plans and budgets from a gender perspective
- to measure progress made by the various levels of government in translating their policy commitments on gender equality in education into concrete actions for the benefit of boys and girls

The guideline is the result of consultations and consensus of Government bodies: the Ministry of Finance and Economic Development and the Ministry of Education and four sample regions.

A Task Force on Gender Sensitive Budgeting chaired by Women's Affairs Department of MOFED is established and two major workshops aimed at reviewing the content and the relevance of the draft guideline has been organized.

At the regional level, consultations with the four (Amhara, Oromiya, Southern Nations Nationalities and Peoples and Tigray) regional authorities resulted in: commitment to the realization of gender sensitive budgeting for girls' education in their region; agreement with the concept, content and relevance of the guideline; commitment to guide the process; ensuring the regional Council's involvement and commitment.

In addition to the direct involvement of major stakeholders, lessons learned from other countries experiences and Government policy documents including PASDEP, ESDP, PRSP, gender main streaming guidelines and other policy documents were referred to.

The guide is to direct stakeholders towards gender sensitive budgeting at the macro, meso and micro levels with particular emphasis on girls' education in Ethiopia. Although improving the the status of girls' education requires a simultaneous focus on a host of debilitating and enabling factors (including, poverty reduction, sociocultural transformation, improving health services and facilities...), and setting up guidelines for a sustainable resource pooling mechanisms for and networking among the NGOs-GOs-CBOs, but the document has left these issues for a separate treatment. By dwelling on Gender Sensitive Budgeting (GSB) for girls' education, it attempts to point out major activities to be taken care of in the process of budgeting and the tools to be used to check the adherence to gender issues. Different dimensions of Gender Sensitive Budgeting (planning, resource allocation, monitoring and evaluation) are included. Closely bearing these dimensions in view, attempts are made to specify objectives, roles and responsibilities, and guides for each of the concerned offices at the federal, regional, Woreda, and Kebele level. Check lists are also stated in each case to be of help for self-monitoring the efficacy of performances in the process.
Numerous international and national declarations have stressed the needs and rights of women to be considered in the various development sectors on equal terms with men.

One of the most influential international declarations is Convention on Elimination of All Forms of Discrimination against Women (CEDAW). It was adopted in 1981 and ratified by Ethiopia the same year. Today 181 countries have ratified this Convention and over 120 countries have adopted national plans of action for gender equality. CEDAW deals with the human rights of women and commits the member states to incorporate the principle of equality of men and women in the legal system, political participation and economic, social, cultural and political matters, as well as abolish all discriminatory laws (FDRE, 2002).

Fully implementing all human rights instruments, particularly the CEDAW, the Beijing Platform for Action (BPFA), adopted by 189 countries including Ethiopia, has become another source of leverage for a renewed commitment to the goals of equality, development, and peace for all women (Tiruwork, 2006, PP. 12-13). The decade review of implementing the twelve critical areas of concern of the Beijing Platform for Action, perhaps the first comprehensive one so far (the proposed Follow up Strategy, 2005), reveals that countries of Africa have registered important landmark achievements in promoting gender equality and the empowerment of women.

Some policies and structures that have been set up at national, sub-regional, and regional levels to promote gender equality and women's empowerment (such as the commitment to gender equality in the Constitutive Act of the African Union, the institutionalization of gender parity in the AU commission, and the adoption of the Solemn Declaration on Gender Equality in Africa) show some level of political commitment to gender equality and constitute major strengths in this process.

As a global consensus on poverty reduction and human wellbeing, the Millennium Development Goals (MDGs) is expected to enhance the commitment of nations to fight poverty, hunger and human misery (FDRE, MOFED, 2003). One of the eight categories of the MDGs deals with “Promotion of gender equality and empowerment of women” in education, employment, and decision making.

In tune with international declarations, the Ethiopian Government has embarked on a continuous process of reengineering its soft and hardware. First and foremost is the Constitution itself. Recognizing the history of inequality and discrimination suffered by women in Ethiopia, the Ethiopian Constitution (FDRE, 1995) promised, in Article 35 No.3, that “…women are entitled to special consideration and affirmative measures... to enable women to compete and participate on the basis of equality with men in political, economic, and social life and to gain access to opportunities and positions in public and private institutions.”
As per the Constitution, a number of measures were taken and achievements were registered improving women’s life in the country. For example, the number of women in Parliament was raised from 15 (2.5 %) in the first election to 42 (7.6 %) in the second. Although the percentage is still relatively low compared to men, the changes are somewhat encouraging. Moreover, the legal age of marriage has been raised to eighteen, although this law has been widely neglected (FDRE, 2004, P.9).

The National Policy of Women (TGE, 1993) was another instrument through which the Ethiopian Government expressed its commitment to equitable socio-economic development for women in 1993. The Policy states, "the government shall facilitate conditions conducive for the participation of women in decision-making process..., social welfare, and division of land and property, education and basic social services". Commensurate with this policy, a significant number of initiatives were underway including a National Action Plan on Gender Equality to operationalise this Policy and to set out clear priorities for intervention (both for donors and the Government offices) towards promoting gender equality and women’s empowerment. As a result, this Policy seems to have helped the cause mainly because women are now taking responsibility in management and decision-making areas; though the number is still insignificant. About 85% of women’s labour is carried out in settled and pastoral agriculture, a sector that lacks modern technology. The number of women who get jobs through the country’s two employment agencies (the Ministry of Labour and Social Affairs and the Civil Service Commission) is very low as compared to men. The number of women in positions of authority as compared to men is much lower. There are few women engaged in business (FDRE, 2004, P.8).

The National Health Policy still gives attention to the health needs of women. Particularly the HIV/AIDS Policy (FDRE, 1998) contains strategies to address gender inequalities in the spread of the virus. The Health Policy has been implemented through the Health Sector Development Program (HSDP) formulated in 1996. And, implementation of the first SDPRP has brought a number of achievements; for example, launching a new Health Extension Work program to move services to the household and village levels (in Fantahun, 2006, P.8).

Finally, worth noting is the Education and Training Policy (1994) of the Ministry of Education. This Policy promises that education will be geared towards reorienting societal attitudes towards the value of roles and contributions made by women in development by creating various channels of communication to promote girls’ education using available media. Although attempts were made to make the curriculum and educational materials gender sensitive, obsolete stereotypes of traditional children and gender roles by portraying the traditional roles of boys and girls e.g. focusing on the role of girls in in-house activities still persist. There may not be child-centered teaching methods that can address vulnerable groups and the role of girls (Tilahun & Getnet, 2006, P. 44). Its implementation has, however, brought important changes in the education of girls.

In order to implement the National Education and Training Policy, the Ethiopian Government has instituted education sector reforms under the Education Sector Development Program (ESDP) since 1997. While promoting decentralization and standardization of the education service delivery system at all levels, the main objectives of the ESDP are to improve educational quality, relevance, efficiency, and equity and to expand access to education with special emphasis on primary education in rural and underserved areas. Under the ESDP the promotion of education for girls is taken as a major strategy to achieve universal primary education by 2015.

In this regard, there has been significant success in expanding schooling at primary, secondary, and tertiary level in the past years. Major achievements in education during the implementation of the first SDPRP include some of the following:
- The country has achieved tremendous gains in the provision of primary education such that the gross enrolment ratio at the primary level went up from 52% for boys and 32% for girls in 1998 to 87.3% for boys and 70.9% for girls in-
-2005 (2006/2007). This shows an increase from 5.7 million to 11.4 million students between 1998 and 2005 constituting a 50% growth. The gender gap that was close to 20 percent for many years has in a way declined to 16.4 percent in 2005, the gender parity index (GPI) reaching .81

- Execution of major programs to improve the quality of education, including upgrading teacher training, revising the curriculum and textbooks ...

- Special programs were initiated to respond to the needs of rural and pastoral areas, where it is more difficult for children to go to school (in Fantahun, 2006, P.7)

Many other efforts have been made to narrow the gender gap at different levels of the education system. For example, different research investigations were conducted to identify the problems of girls' education, strategies were designed and disseminated to education bureaus, curriculum developers were given orientations to prepare gender sensitive curricula, education personnel were exposed to capacity building training programs, TTI and college instructors were acquainted with methodologies that addressed gender issues, and training has been given to relevant professionals on how to treat girls' education in their programs (P.9). More importantly, gender mainstreaming guidelines have been introduced in institutions and schools to assist in promoting girls' education.

Along with such efforts aimed at narrowing the gender gap in other different domains of development are poverty reduction and the de-feminization of poverty; which in a way contributes to girls' education by overcoming the material and financial constraints that usually keep them away from schools. This can be seen, for example, in the Ethiopia's Sustainable Development and Poverty Reduction Paper and Plan for Accelerated Sustainable Development to End Poverty (PASDEP) in which the Ethiopian Government was observed entertaining the agenda on gender dimensions of poverty during SDPRP I.
Frameworks for Gender Sensitive Budgeting

3.1 International Framework
Although budgeting is a national exercise, it is also influenced by international commitments. For example, The 1995 Beijing Platform for Action calls upon governments to allocate resources to address gender inequalities and maintain a gender perspective in all their policies, programs and budgetary allocations. The Millennium Development Goals (MDGs) and Poverty Reduction Strategy Papers are perhaps some of the fundamental backdrops that instigate, structure and energize the move towards gender sensitive budgeting. (MDG, 2003)
To achieve MDGs, countries should engage in budget reform. A critical aspect of the reform is gender budgeting.

The MDGs deal with poverty reduction and commit the international community to an expanded vision of development. The goals address poverty reduction, raising educational access, improving health services, gender equality and empowerment of women, environmental conservation and global partnership for development. This is aimed at eliminating gender disparity in all sectors.

"Promotion of gender equality and empowerment of women" in turn has the following four indicators (to be used in monitoring progress towards gender equality):
- Ratio of girls to boys in primary, secondary and tertiary education.
- Ratio of literate females to males of ages 15-24.
- Share of women in wage employment in the non-agriculture sector.
- Proportion of seats held by women in national parliament.

In fact, all the other MDGs (including the eradication of extreme poverty and hunger and achievement of Universal Primary Education by 2015) have gender dimensions.

3.2 National Framework
In 2002, the Ethiopian Government has elaborated the SDPRP so that it can express commitment to women's rights in its global agreements such as CEDAW, MDGs and BFA. It is working towards meeting the MDGs through the recently embarked reforms and programs (i.e. capacity building, devolution and empowerment, justice system and civil service reforms, anti-corruption, etc) to eradicate poverty, particularly addressing its gender dimension. More specifically, Ethiopia's SDPRP envisages seeing to it that:
- gender is included in all development endeavours
- gender equality is ensured before the law (health, education, food security)
work-load is reduced for women

violence against women is eliminated, and

Legal literacy and legal aid are improved for women.

Plan for Accelerated Sustainable Development to End Poverty (PASDEP): The National Plan for Accelerated Sustainable Development to End Poverty (PASDEP) carries forward important strategic directions pursued under the SDPRP related to human development, rural development, food security and capacity building. The major focus of development in the coming five year period is scaling up of efforts to achieve the MDGs.

Gender issues are central to the PASDEP. Accordingly, the government has moved decisively to advance the agenda on gender dimensions of poverty during SDPRP I. As a result, a significant number of initiatives are underway including a National Action Plan on gender equality, and analytical initiatives such as gender budget analysis and strengthening gender disaggregated data.

National Action Plan on Gender Equality: is meant to operationalise the National Policy on Women (NPW) and set out clear priorities for intervention (both for donors and the Government offices) to straighten up gender issues and development coordination federally and regionally. It is geared towards promoting gender equality and women’s empowerment along the following government priority areas:

- Poverty reduction and Economic Empowerment of Women and girls.
- Education and training of women and girls.
- Reproductive rights and health including HIV/AIDS.
- Human rights of women and violence against women and girls.
- Empowering women in decision making.
- Women and environment.
- Institutional mechanisms for the Advancement of Women.

The Goals of the 5 Year National Action Plan for Gender Equality is to contribute towards the attainment of equality between men and women socially, politically and economically.

Specific priorities for actions and interventions to achieve each of the above outcomes during the PASDEP period include:

- enhancement of women’s and girls economic empowerment,
- promotion equal access and success in education and training for women and girls;
- Implementation of a gender-based analysis and approach of activities, programs, and performances in all government departments and support institutional mechanisms for gender mainstreaming.
4.1 Meaning and Functions of Budget
Government budgeting is a significant part of the State's economic policy. It is an important instrument to materialize institutional or national objectives. The basic objectives of Government budgeting are to:

- relate expenditure decisions to specified policy objectives
- relate expenditure decisions to existing and future resources
- relate all major decisions to the state of the national economy
- ensure efficiency in the implementation of government programs, and
- facilitate legislative control over the various phases of the budgetary process.

Budget enables governments to translate their commitments and priorities related to poverty reduction and achievement of the Millennium Development Goals. Hence, the budgets of sectoral and line ministries should be analyzed from a gender perspective to understand the extent to which they might reduce or foster gender inequalities.

4.2 Budget Reform in Ethiopia
The main reform of the public expenditure management and the budget system is articulated around the Expenditure Management and Control Program (EMCP) and is being implemented as part of the overall Civil Service Reform which is one of the six components of the capacity building programs.

The main objectives of the EMCP are to:

- establish a comprehensive and complete legal framework for the financial framework
- promote a budgetary system that allows and informs a rational medium-term resource allocation reflecting the Government's objectives and priorities
- improve transparency and accountability
- introduce a new accounting system using double entry bookings based on a computerized accounting system
- establish a proper mechanism for the accusation, safeguarding and control of financial and physical assets, and
- improve the financial management and budgeting skills of the concerned staff at federal and regional levels

In order to meet these objectives, the budget and accounting system of the Government of Ethiopia has been improved through the introduction of a new chart of accounts based on a new classification system that includes institutional, sectoral and sub-sector programs, activities and projects. The new chart of accounts introduces the notion of programs in the budget structure, developed with objectives, outputs and outcomes. The implementation of the chart of account will open an opportunity to effectively address gender concerns in the budget structure as all ministries may need to show that a proportion of the budget is going to women's capacity building.
4.3 Gender Sensitive Budgeting

A budget is essentially a Government’s declaration of the principles and values of its country (Budlender & Hewitt, 2003, P.6). It is all about what a country values, whose work it values, and whom it rewards... and who, what and whose work it does not. It is the most important policy instrument by which government reflects its priorities and translating them into monetary terms.

Gender sensitive budget initiatives enable the conducting of an impact assessment of government revenue and expenditure on women and men, girls and boys (Budlender & Hewitt, 2003, P.5). Different names are used to signify these initiatives (e.g., ‘women’s budget’, ‘gender sensitive budget’, ‘gender budget’, ‘gender responsive budget’... cited in Budlender & Hewitt, 2003, P.6 ) but the main objectives of such initiatives remain to be the same:

- Provide a common understanding of gender budgeting among relevant Government stakeholders
- Guide the development and implementation of initiatives/interventions that promote gender equality in education
- Provide key steps and procedures that can be undertaken to institutionalize gender balanced budgeting
- Provide guidelines on how to assess the education sector plans and budgets from a gender perspective, and
- Measure the progress made at all levels of the government structure in the translation of government policies and commitments on gender equality in education into concrete actions for the benefit of boys and girls (Education Section UNICEF, 2007)

4.4 Principles of Gender Sensitive Budgeting

Gender sensitive budget should be governed by the principles of equity and equality. It should be noted quite conversely, however, that this does not mean dividing government money equally between men and boys, on the one hand, and women and girls, on the other. A simple 50-50 division may seem equal, but it is often not equitable, or fair (Budlender & Hewitt, 2003, P.6).

Like any other regular budgeting process, the process of gender budgeting is also expected to be governed by the principle of participation and transparency. Transparency engenders accountability and participation opens public debate. Participation allows members of the community to air their voices for what is important for them and their children and, hence, influences budget allocation (cited in Tilahun & Getnet, 2006, P.41).

Gender budgeting is then a process that occurs at different levels (macro, meso, and micro levels) involving at the same time a number of stakeholders in each level. The discussions in the remaining chapters shall present details of the gender budgeting act for each level, sector and stakeholder

4.5 Why Girls’ Education?

Despite such and many other related ventures, there still are major limitations, gaps and challenges in implementing plans and achieving the desired goals. According to the Decade Review of the implementation of the twelve critical areas of concern of the Beijing Platform for Action, for example, of the estimated 104 million children of school going age that are out of school world-wide, about 75% are in Africa and 57% of them are girls. Girls continue to drop out of school in larger numbers than boys especially as a result of teenage pregnancies, gender discrimination in school and negative social attitudes towards girls' education. Furthermore, gender disparities continue in accessing secondary and tertiary education and in employment opportunities for women, especially in science and technology.

While most countries have made progress towards gender parity, significant inequalities remain. Most notably, a large proportion of countries are unlikely to meet the Millennium Development Goal of Gender Parity and girls’ drop out and repetition rates generally remain high. Limited progress has been made in enhancing gender equality (moving beyond equity to empowerment). Overall, it is widely considered that gender initiatives have not had significant systematic impact beyond increasing enrolments (Virtue, 2006, P.4).
Hence, as in many other developing nations of the Sub-Saharan Africa, it is imperative that Ethiopia push the improvement of the situation of girls and women vigorously forward so that primary education can be accessible for all by 2015 (EMIS, 2005). This in a way solicits more resources and commitment from the Government for girls' education.
5.1 MACRO LEVEL STRUCTURES FOR GENDER BUDGETING

Gender sensitive budgeting involves all tiers of the government structure and it is crucial that the roles and responsibilities of the different actors at the macro, meso and micro levels are understood.

In principle, the Ministry of Finance and Economic Development (MOFED), the Prime Minister’s Office, the Women’s Affairs Ministry, the House of Peoples’ Representatives (Parliament), and the Ministry of Education are the key actors for gender sensitive budgeting for girls’ education at the Federal level. In the section that follows attempts are made to specify roles, guides and tools for some of these institutional actors.

5.1.1 The Prime Minster’s Office
The Prime Minister’s Office (PMO) is the highest organ of government in the budgetary decision making process. The office approves the macro economic framework which is the analysis of the previous year’s performance of the economy. The next step in the budget process is the allocation of public expenditure between the federal and regional governments. After the preparation of revenue estimate of the government, decision is made by the PMO for allocating shares to the federal and regional governments. The distribution among the regions is made by the Federal Council in consultation with the PMO and MOFED. The recurrent and capital budgets at the federal level decision is based on government priority sectors; non-discretionary expenditures; on going projects and institutional capacity. The PMO also review the proposal for total budget allocation of public bodies. The annual budget report is then sent to the council of ministers for discussion by MOFED. Once approved by the Council of Ministers it is presented to the Parliament.

5.1.2 Ministry of Finance and Economic Development (MOFED)
MOFED is responsible for the preparation of the overall plan and budgets of the Government. The budget preparation involves the collection and analysis of information regarding the performance of the economy in the previous fiscal years. Economic projection such as growth, revenue estimating for the next year which is also done by the Ministry of Finance and Economic Development (MOFED) in consultation with the Central Statistical Authority (CSA) and other relevant institutions.

 Ceilings are determined centrally through the budgeting process by ensuring that the sum of all sector ceilings is consistent with the available resources. This would give a window of opportunity for MOFED to initiate the process of gender sensitive budgeting. Moreover, MOFED needs to assume a prime role to consistently remind sectoral ministries to treat gender mainstreaming as a key variable in -
-planning, programming, and budgeting. On the other hand, each ministry must in itself conduct a gender sensitive policy evaluation of its expenditure every year.

5.1.3. The Ministry of Education
Since 1994 attempts were made to implement gender related policy objectives of the Education and Training policy of the government of Ethiopia. The objectives were:

- to gear education towards re-orienting society's attitude and value pertaining to the role and contribution of women in development
- to ensure that the curriculum and text books prepared at the national and regional level, are based on sound pedagogical and psychological principles and are up to international standard, giving due attention to local conditions and gender issues
- to encourage the participation of women in the recruitment, training and assignment of teachers
- to provide educational support inputs to poor girls
- to raise the participation of women (in Transitional Government of Ethiopia Education and Training Policy, 1994)

The subsequent strategies and plans that follow were formulated in line with the decentralized form of administration. After the political decentralization and the establishment of national regional governments, the principle of decentralization became the feature of the educational management in that the national and every regional government administer its own region. The recent directive on organizational educational management the basis of which is the 1996 document of the organization of educational management, serves as a guideline epitomizes the principles of educational management, and the aspects of operation, structuring and relationship.

In this connection, based on the educational policies and strategies at all levels the directives identify roles and responsibilities for each educational layer.

Duties and responsibilities related to gender:
The main duties and responsibilities of the Ministry of Education related to gender is and should be:

- In collaboration with MOFED, conduct a gender aware policy evaluation of its expenditure.
- Facilitate the implementation of national education policy including those addressing gender issues
- In collaboration with relevant stakeholders design mechanisms that ensure provision of special educational support and services to the disadvantaged groups (nationalities, women, children with special needs...)
- encourage regional education bureaus prepare projects that help gender equality in the expansion of quality education in the country
- provide technical and professional support to regional education bureaus
- Compile statistical data depicting the profile of education in the country including the status of girls' education.
- to do these right there is need to develop gender tools and guidelines (in Directives of Educational Management, MOE)

5.1.4 Women's Affairs Ministry
The newly established Women's Affairs Ministry (WAM) is a now a member of the Council of Ministers and much more empowered to fully participate in the decision making process. The Women's Affairs ministry is entrusted with the responsibility of coordinating and facilitating government programmes and designing a strategy that would allow women to contribute to and benefit from the country's development. The National Action -
Plan on Gender Equality which is closely linked with PASDEP provides a framework within which Ethiopia will advance its commitment to gender equality by utilizing the gender mainstreaming approach introduced in BPA and the Beijing+5.

One of the seven critical areas of focus identified in the NAP-GE is education and training of women and girls. The general objective linked to PASDEP is to promote equal access and success in education and training for women and girls. The NAP further set priorities for action followed by planning matrix linked to PASDEP pillars.

As one of the critical areas in the NAP the Women’s Affairs Ministry is committed to promote the education of girls. The Ministry will facilitate the implementation of the NAP around five broad areas namely awareness creation, enhancing ownership, commitment, networking as well as monitoring and evaluation.

More specifically, WAM can:
- Establish formal and harmonized linkages between MOFED and MOE Women’s affairs units at, regional bureaus and woredas.
- Advocate and secure government budget
- Clarify communication and accountability
- Utilize its decision making power
- Promote gender awareness within the cabinet
- Network with national and international partners and create a mechanism for pulling of resources
- Evaluate and monitor progress

5.1.5. The House of Peoples Representatives (Parliament)

The overall national plan including the subsidy of regional states is approved by the Parliament. The Parliament still has the mandate to oversee the proper utilization of federal budget and grant.

In this regard, parliamentarians can play critical role in advocating, promoting and enforcing gender sensitive policies, programs and budgets. They can also be involved in monitoring and evaluation and auditing of gender sensitive sectoral interventions.
5.2 Meso Level Structure for Gender Sensitive Budgeting

5.2.1 Regional Governments
Under the decentralization process, Regional States autonomously promote regional development that is in line with national policies and development plans. In addition to some of the responsibilities shared by the Federal Government, the functions of the Regional Governments include the following as per Article 52 of the Powers and Functions of the Regional States (in Fantahun, 2006, P.12):

- Formulate and execute economic, social and development policies, strategies and plans of the state.
- Approve and administer state budget.
- Levy and collect taxes and duty on revenue sources reserved to the state.

Regional Governments are financed through Federal Grant (General Purpose Grant and Specific Purpose Grant) and regional own revenue.

5.2.2. Bureau of Finance and Economic Development (BOFED)
At the regional level, Gender Sensitive Budgeting for Education is a coordinated effort between the Regional Bureau of Finance and Economic Development, Regional Education Bureau and Women's Affairs Bureau. In many cases, the bureau heads are members of the regional Council, hence able to advocate and promote budgetary allocation for girls' education.

The Bureau of Finance and Economic Development is central to the regional government structure which is responsible for planning and financial management activities of the region.

It is established in the respective regions with the objective of managing the day to day operations relating to budget preparation and implementation of the respective regions. It is also responsible for the preparation of the recurrent budget and capital budget.

BOFED is mandated to:

- develop policy in accordance with the regional council directives;
- translate policy into strategic plans and performance specifications;
- Translate plans into medium term expenditure programs and annual budgets...
- generate regional revenue and external resources generation and coordination;
- disburse and account the public finance;
• inspect and (internal) audit, and
• manage the cash and fixed asset

The Regional Constitution empowers woredas, city administration and zonal centers to plan prepare and approve their own budget. BOFED allocates 75-85% of the regional budget to the Woredas in a form of Block Grant and it is the Woreda that decides on expenditure allocation. The remaining 15-20% of the budget is for regional administration. For Block Grant allocation to the Woredas, BOFED uses a budget formula which takes into consideration:

• Population
• expenditure assignments (e.g. number of schools and teachers), and
• Development needs.
• Revenue generation effort and for capacity development

The bulk of regional budgets is for salaries and very little is left for operational activities.

External loan assistance is very low and it comes as project or program support fund through the federal government. It is characterized by slow cash flow, lack of regular reporting. External assistance comes through Direct Budget Support. However, the recent choice is Protection of basic services within the objective of protecting the delivery of services by regional governments while promoting and deepening transparency and accountability in service delivery. The other source is sector support fund which is flowing to human development program.

For regional governments, the direct budget support is a choice strategy because the direct budget service money is:

• flexible and can be spent for recurrent and capital need to address the development policy
• able to ensure spatially balanced and equitable distribution of development fund – not area specific as a project fund;
• not meant to require different accounting procedure, and
• Able to ensure a reliable flow of money. However, the implementation capacity of the woreda, zone and regional governments to financial and audit reporting for the release of the next trench need to be considered

5.2.3. The Regional Education Bureau
The main responsibilities of the education bureaus are to:

• prepare educational curriculum for the primary level, and on the basis of the educational policy and to implement it;
• support the efforts of the Woredas in the training of professionals, in providing them with professional and technical support; to help them mobilize resources and provide capacity building assistance to zones and Woredas;
• undertake training of primary level teachers;
• supervise that the education given at the zonal and Woreda level follows the standard set by the center;
• coordinate the activities of governmental, non-governmental and mass organizations;
• distribute professional manpower to the Woredas from among those that have graduated from the different institutions and form those that are supposed to be assigned to regions as teachers, zonal and Woreda level educational office representatives;
• enhance the capacity of community representatives that are assigned to take part in the administration of schools at different levels, and
• Lay out a method of experience sharing and to encourage them to implement their objectives and provide the financial implementation report to the concerned body on time accordingly.
5.2.4. The Regional Women’s Affairs Bureau

There are Women’s Affairs Bureaus within the regional administration bureau. In some regions, for example, in Southern Nations Nationalities and Peoples Region the Bureaus are staffed with a bureau head, deputy as well as three units: (1) Capacity building; (2) Policy and Strategy, (3) Women and Law. The budget allocated by BOFED for Women’s Affairs only covers salaries and office running costs. Activities are funded on a piece-meal basis by NGOs, the UN including UNICEF and bilateral donors, hence never sufficient nor effective.

There are heads and experts at the Zone, Woreda and Kebele levels directly reporting to the Regional Women's Affairs Bureau. The department receives budgetary support from the regional bureau but the budget only covers salary and operation cost but not recurrent cost for program activities. Program activities are done with limited support from such organizations like UNICEF. This is the case also in Oromiya region.

Currently, the Bureau is focusing on capacity building, the aim of which is to empower women in all sectors. In the education sector, for example, the bureau is working on a multi sectoral approach involving:

- training and education
- girls enrolment
- at all levels, awareness creation and advocacy
- income generation to empower women, micro credit facilitation
- reward system for girls’ education
- appropriate technology to deal with labour intensive activities of women

At the regional level, regarding girls’ education both the education and women’s bureau as well as BOFED share common visions, missions, and objectives requiring budgetary inputs.
5.3 WOREDA LEVEL GENDER BUDGETING

5.3.1. Structure of the Woreda Council
At the Woreda level, there are 10-24 offices having different teams and work units. Four Coordinating Main Offices are organized under the Chief Administrator who in turn is accountable both to the Woreda Council and Regional President. The coordinating offices are led by members of the Woreda Council or cabinet members. Cabinet members are elected from the Woreda Council and hence are dually accountable to the legislative and people.

The most understaffed offices are:
- Women’s Affairs Office,
- Information and Public Relations Office,
- Mass Organizing and Participation Office and
- Culture and Sport Office

5.3.2 Woreda Block Grant Formula and budget allocation mechanism
One of the intervention areas for gender responsive budgeting is absorbing gender sensitive indicators in the Woreda budget allocation formula, ensuring the total ceiling budget captures adequate envelop on addressing gender. Allocations could be adjusted using policy instruments. Regional Governments distribute General purpose grant to Woreda level in much the same way a the Federal Government does to the Regional Governments.

The financial envelop of a Woreda consist of Woreda own revenue, woreda block grant and Project or Program based resources.

5.3.3. Planning and Budgeting Process at the Woreda Level
Gender Responsive Budgeting could be more pronounced in the decentralized planning system by way of incorporating gender in the vision, mission and key result areas and strategic priorities of the Woreda public bodies. The progress in the process of direct level decentralization is the introduction of Strategic Planning and Management /SPM/along with budget and accounts reform in the 433 Woreda of the four reforming states in Tigray, Amhara, Oromiya and SNNP. The budget formulation stems from the operational annual plan of the Strategic Planning Management. In revising Strategic Planning Management, gender need to be mainstreamed with the participation of the grass root population. In some Woreda budget is interpreted as annual work plan.

5.3.4. Budget structure, notification, disclosure and reporting mechanism
A major component in realizing gender budgeting is to improve the budget structure. The budget structure need to depict gender based allocations and disbursements. The offices of women’s affairs-
need to be aligned across tiers of government starting from Woreda as an independent public body budget category. At this point, the view is that gender issues are addressed through sectoral allocation of other public bodies.

The financial calendar (annual) is being applied at regional and Woreda level in notifying budget ceiling has an impact for Woreda plan prediction. There is a need to disclose Woreda budget and disbursement for budget hearing in a manner that reaches the public especially women. Information sharing and reporting are critical areas of decision making and sense of ownership by stakeholder and the public at large.

5.3.5. Revenue, Budget Allocation and Disbursement
In dealing with gender responsive budgeting, it is necessary to assess the magnitude of revenue and expenditure. The rural Woreda own revenue sources agricultural income tax, land use fee, etc. Kebeles do not retain revenue but collect and pass to Woreda. Block grant together with own revenue collection and utilization by Woreda indicates fiscal autonomy.

Revenue of Woreda is estimated at a regional level based on Strategic Planning Management. Revenue collected over plan is utilized by the Woreda upon confirmation by the regional state.

5.3.6. Problems, Gaps and Prospects for Gender Responsive Budgeting
Problems of the present budgeting at Woreda level, in the context of gender responsive budgeting, include:
- lack of awareness, flexibility;
- lack of manual and guideline and institutional arrangement for gender budgeting;
- absence of evaluation of the budget in terms of gender;
- lack of visible report on gender planning and implementation;
- number of representatives in the council, cabinet and experts in offices;
- participation in the council meeting;
- women affairs office not a cabinet member, and
- capacity of women’s affairs office need to be strengthened

5.3.7. Woreda Education Office
Educational work is implemented at different levels; it is at the level of schools that most of the duties are exercised. Schools are found at the lowest administrative levels - inside Kebeles and within each Woreda. Woredas, as the lowest administrative unit can draw up an educational plan based on their own local problems and needs. Their proximity to the schools creates a conducive environment for them to provide support. In order to realize this, power and responsibility should devolve to the lower level.

In line with the recent educational set up at the Woreda level, however, the following responsibilities and functions have been given to the Woreda educational offices.
- Organize and administer primary and secondary technical and vocational schools;
- Prepare, on the basis of the regional education plan, the Woreda level short, medium and long term plan and ensure its implementation.
- Ensure that the education provided by government and non-government institutions abides by the standards set at both the national and regional levels.
- Initiate ways and means through which education could be expanded within each Woreda and find ways to avail primary education to all; to follow-up and implement the objective.
- Identify places that have not had educational opportunities, to plan and follow-up efforts to equitably distribute educational opportunities.
• Decide the specific locality where schools could be built by government budget.

• Encourage community participation through the establishment of educational training and management boards and parent-teacher associations; to support the establishment of different committees at the Woreda, Kebele and school levels and to follow-up their activities.

• Organize symposiums and seminars to discuss educational problems within the Woreda; to identify means to strengthen community participation in education.

• Create suitable conditions for the exchange of experience between the Kebele and parent-teacher associations within the Woreda.

• Give awards to mass organizations, education professionals, individuals and schools that have registered significant contributions to the educational work, to advertise their achievements by advertising them on the mass media.

• Find ways and means to expand education and to improve its quality by way of encouraging community help to augment in general and to supplement the government’s effort by providing labour and financier.

• Pass decisions, in conjunction with the Woreda education training board, on disciplinary problems on the part of school head masters, and to follow-up the implementation of the task described above.
5.4 MICRO LEVEL STRUCTURE FOR GENDER SENSITIVE BUDGETING

5.4.1 Kebele Structures and Decision Making
Kebeles are the most important institutions that bridge the gaps between communities and public institutions. Under the decentralized structure, community participation and decision making is encouraged and Kebeles are important agents in this regard. At the Kebele level, communities are encouraged to manage public service delivery institutions including schools and health services, hence involved in priority setting and execution of development activities. The Kebele teams, which include community teams, design their own plans, own this plan and take their own measures. These are then the fertile grounds for gender sensitive budgeting.

What are the issues in community participation?

- Definition of participation should not be limited to conventional mechanisms (meeting, contribution).
- The communities should be empowered and technically assisted to prepare their plan.
- Credible and sustainable system has to be established for accounting and budgeting of community contributions.
- Strategic Planning and Management need to be integrated with community needs and problems.

- Gender analysis and setting objective measures should be seen as prominent part of the community plan.

5.4.2. Kebele Education and Training Board
Since schools are situated at longer distances from Woreda centers, decision requiring counselling between the education and training management bodies has been hard. Meetings could not be held very often hence the relationship between the two bodies could not be productive; hence requiring the establishment of an Educational and Training Board at the Kebele level. The Kebele Education and Training Board comprise representatives of the Kebele administration; school head masters, parent teachers’ associations, women’s associations, and teacher’s association. The establishment of an educational and training management board at the Kebele level is expected to help in:

- Mobilizing the efforts of the local community and solve problems faced by the school and through their participation. It helps the schools to get faster decision to their problems.
- Making education accessible to those (young children, youngsters and adults) persons for whom access was impossible for different reasons and hence did not get the chance to attend regular programs.
- Enabling women, who, because of cultural influence or other reason, are not sent to school, come to school and assist them not to drop out of school.
- Opening up and expanding private schools.

The Kebele Educational and Training management board is accountable to the Kebele Council.

Some of the duties and responsibilities of the Kebele Board are to:
- adopt the yearly plan and budget of schools and to follow-up its implementation;
- devise ways and means by which schools could expand their internal incomes and to follow-up its implementation;
- undertake an awareness development work within the community so that school age children come to school without interruptions;
- plan, coordinate and implement the mechanism by which the community support the construction and expansion of schools, and mobilize financial and technical support for educational work, and
- Put up criteria to select locations for building schools and follow-up its implementation when locations selected by the Worked are assigned to the Keels to be built by government expenditure.

5.4.3. Education Professionals
Supervisors: Among other things, the supervisor shall check that school aged children are provided with educational opportunity and that they have not dropped out of school. S/he shall propose solutions to problems faced in the process and supervise the implementation of better working methods.
Headmasters: The school director is accountable to the Woreda education office and his/her function includes the following:
- shall prepare an annual work plan and budget through a participatory process of engaging parents, teachers and the school community.
- Shall get the plan implemented after its approval.
- shall give guidance and leadership so that the policies, directives, and regulations emanating from the center, region and Woreda are properly implemented.

Teachers: are key actors in creating awareness about gender equality and equity not only in the classroom but in the school and out of the school in the communities.

5.4.5 Prerequisites for Effective Gender Sensitive Budgeting
Implementation of Community Level Leadership development programs
1. Budget request and extra-budgetary resource allocation for community conversation and social transformation programs at the Kebele level to sensitize the communities on the importance of girls' education for poverty alleviation.
2. Training of trainers/facilitators (from the community) of community conversation and social transformation activities.
3. Implementation of community conversation activities at different location of the community where communities discuss issues pertaining to girls' education. The communities discuss traditional practices hindering girls' education, reflect upon the issues (why early marriage, FGM, girl specific chores, income discrepancies.
4. Submit weekly report to the Kebele council on the community activities by the Kebele education and training board.
5. Submit weekly report to the Kebele council on the community activities by the Kebele education and training board.
- Community inputs (cash or kind) for proposed activities and areas that additional budgetary support from the government and other partners are required.

- Community report includes the number of girls who have never been in school, dropouts and orphan or to be orphan girls due to death of parents and at risk families.

- School administrators in consultation with parent teachers association examine the learning environments including school facilities, the teaching methods and cost out additional needs that will facilitate the admission and readmission of girl’s students.
## PART TWO

**OPERATIONAL GUIDELINE FOR**
**GENDER SENSITIVE BUDGETING FOR GIRLS EDUCATION**

### 1.1 INTRODUCTION
- The Objectives of the Guideline and checklist
- Scope of the Guideline and checklist

### 1.2 STRUCTURAL GUIDELINES AND CHECKLISTS
- The Prime Ministers Office
- Ministry of Finance and economic Development Guidelines
- Ministry of Education
- Women's Affairs Ministry
- The House of Peoples Representatives
- Woreda Budget
- Kebele level budget
- School Level Planning and Budgeting

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1.1 INTRODUCTION

The guideline is developed to address the current gaps in gender budgeting for girls' education. It is a living document to be adopted based on experiences gained in the process of its implementation. The Guidelines aim to provide a systematic way of developing gender sensitive budgets at: (1) Macro level higher level government stakeholders including the Prime Ministers Office, Ministry of Finance and Economic Development, Ministry of Education, Women's Affairs Ministry, Parliament and other stakeholders; and (2) Meso Level: Regional and Woreda level administrators and NGOs, (3) Micro level Kebele officials, schools, community organizations and women's' groups.

The guideline is developed enhance the skills among the key actors to promote gender budgeting as lack of gender budgeting is one of the constraints for effective gender mainstreaming in education. It is believed that gender budgeting guidelines would help the different stakeholders involved in the process of planning and budgeting in recognizing and addressing females and males needs and interests and providing them with opportunities in their plans and budgets.

1.1.1 The Objectives of the Guideline and Checklist

The overall objective of the guideline is to provide a guiding framework for concerned higher and local government stakeholders to undertake gender budgeting for education during their budgeting process, so as to formulate and implement budgets that address the needs, interests of and constraints faced by girls and boys.

Specific objectives are:

- to provide a common understanding of gender budgeting among relevant Government stakeholders
- to guide the development and implementation of initiatives/interventions that promote gender equality in education
- to provide key steps and procedures that can be undertaken to institutionalize gender budgeting
- to provide a guideline on how to assess education sector plans and budgets from a gender perspective
- to measure progress made by the various levels of government in translating their policy commitments on gender equality in education into concrete actions for the benefit of boys and girls

1.1.2 Scope of the Guideline and Checklist

Ethiopia is a country with diverse ethnic and cultural complexity and lacks an in depth study of gender issues in the various regions and cultural settings to formulate a comprehensive checklist in a decentralized system of administration. However, the urgent need to tackle the issues affecting girl's education these very generic guidelines and checklists have been prepared.
In light of this:

The guidelines with checklists have to be adapted to specific settings and the modified in the course of time based on lessons learned from experiences. It is more applicable to the education sector and can be adopted for other sectors. It is also expected to be used by agencies and NGOs actively promoting girls' education.
1.2 STRUCTURAL GUIDELINES AND CHECKLISTS

1.2.1 The Prime Ministers Office

Guidelines
- Check if the budget call make specific reference to gender budgeting
- Ensure the allocation of special funds for girls education
- Direct the discussion of the Council of Ministers discussion to include Gender sensitive budget
- Advocate and sensitize the parliament on gender issues
- Report on the previous and planned gender mainstreaming activities and the associated budgetary allocations

Checklists
- Is there specific reference to gender sensitive budgeting in the budget call?
- Are there specific budget allocation for girls education?
- What are the monitoring and evaluation mechanisms?

1.2.2 Ministry of Finance and Economic Development

Guidelines
MOFED can play a critical role in budgeting for girls education in that it:
- Determines budgetary ceilings for sectorial ministries offering a window of opportunity for gender sensitive budgeting.
- makes, during the budget call, specific references to gender to guide the agencies to allocate the available resources with a gender perspective
- Considers project and program proposals and decides whether they should be included in the budget. Therefore, to incorporate projects in the budget, the gender Department should ensure that projects are gender sensitive
- Needs, in the long run, to develop gender-aware budget allocation and disbursement tools as the existing frameworks for budgetary allocation are gender-biased and, hence, ignore the different socially determined roles and responsibilities and, most importantly, the need to promote girls education to achieve the Government’s commitment to the Mugs and poverty reduction strategies.

The need to assess the impact of budgetary allocation on boys and girls, men and women has led to the development of the following tool at the national level.

Checklists
The list of items below can be used as a tool to check how far the national budgets and their policies are gender sensitive in themselves.
- Do the policies facilitating budget allocations recognize gender as a relevant factor?
- Are there critical interventions towards bridging gender gaps?
- Has gender equality been acknowledged as an area of concern?
- Are the programs in the public expenditure allocations aimed at addressing strategic gender needs?
- Does the national budget policy explicitly recognize gender and girls’ education as one of the underlying causes of poverty?
- Does it recognize the existing gender disparities in education?
- Does the national budget policy explicitly recognize gender as a critical concern in allocating funds for girl's education?

1.2.3 Ministry of Education
Planning: guidelines and checklists
Guides: In planning to narrow the gender gap, it is expected to consider the following issues and steps:
Step one:
- Situation analysis: Conduct situation analysis and generate Gender Disaggregated data for making informed decisions in developing budgets.
- Prioritizing needs: The most important priority needs, concerns issues that need attention, and provide guidance for appropriate interventions and share the data with all concerned
- Analyzing the on-going education programs and interventions to ascertain the benefits and constraints that may hinder females and males from accessing the benefits of the interventions as well as gender gaps
- Articulate key gender issues in primary and secondary education.

Step two:
- Set gender specific objectives especially where wide gender gaps are identified
- Propose and appraise interventions to check whether they address gender gaps
- Review proposed interventions from the regional bureaus
- Cost the activities to be implemented by the technical wing of the ministry and allocate funds/resources for their implementation.

Checklists
- What is the current situation of boys, girls and children in terms of benefits, needs, and constraints?
- What hinders boys and girls from accessing or benefiting from education?
- What changes can be introduced in the on-going school curriculum and administration to improve the situation of girls and female teachers?
- What interventions can be undertaken to address the constraints?
- The responses to the above mentioned questions help in the understanding of the situation and provide information for decision making.

Monitoring: guidelines and checklists
The purpose of monitoring is to provide a progress report of performances and accountability on of gender mainstreaming in education and their impact and to provide information that can guide future decision making.

Guidelines: During monitoring, in collaboration with regional and Woldeya level education and gender focal points should:
- check the planned activities/interventions and the budgets attached;
- Establish the actual funds released; check the progress made in relation to the funds released, the requirements to adhere to including gender budgeting requirements, and compile a national report.

Checklists
- What are the outputs and outcomes of the implemented activities how have these affected the different categories of females and males?
- Who is benefiting more from the activities undertaken and why?
- How can other marginalized/disadvantaged groups also benefit from the activities?
- Were the allocated funds for the identified interventions in the GDBA and the GABS released?

1.2.4 Women’s Affairs Ministry

Guideline
- Promote the creation of effective mechanisms to audit whether federal, regional and local governments are spending the actual expenditure committed for gender equality and pro-poor efforts properly.
- Initiate methods or systems to foster popular participation in budgetary processes by local communities. Find ways to ensure that diverse groups of women are included in the local participation process.
- Create and collaborate with coalitions and networks to create an enabling environment for participation.
- Review what other decentralized budget processes have done to date.
- Track and assess the different skills and capacities related to Gender Responsive Budgets to which budget authority has been devolved.
- Collaborate with counterparts at the different levels of government responsible for budget and economic policy design and implementation to help integrate Gender Sensitive Budgeting throughout these systems.
- Direct ministry staff and collaborate with central government officials to identify and target the changes in the budget and allocations process needed. Take regional and local differences into account in this process.
- Monitor the impact of this shift of authority to local or regional level terms as differences between regions or localities will call for diverse intensities in the changes required.
- Collaborate with civil society including parliamentary committees to contribute to gender-sensitive budget analysis in order to make fiscal policy at the local level more responsive to the needs of women.

Checklists
- Are gender issues reflected in the auditing process?
- What are the methodologies for gender sensitive budgeting at the macro, meso and macro level?
- What are the prospects and plans for effective lobbying with the Cabinet?
- What is the working relationship with the parliament budgetary committee?
- Is there a plan to conduct an in-depth study on gender issues in education, health and other sectors?

1.2.5 The House of Peoples Representatives

Guidelines
- Institutionalize a gender perspective on the budget. Within the Parliament a committee can be set up to take care of gender issues or the existing budget committee can assume the responsibility, including the planning and institutionalization of a gender perspective on the budget.
- Broaden access to information
- Expanding the role of committees
- Reassessing the timing of the budget process
Approaches to strengthening the budgeting role of the legislative include the following:

- Training in monitoring and evaluation of the gender impact of the previous year’s education budget.
- Assessment of the impact of government budget on girls’ education.
- Evaluation of proposed annual education budget from a gender perspective.
- Extra budgetary resources and their impact.
- Evaluation of previous year’s performance.
- Stakeholder plan, strategy and budget allocation assessment.
- Budget adjustment taking into consideration national goals and strategies.
- Harmonization of international commitment (MDGs, CEDAW) with the national agenda (PRSP, SWAPS and ESDP).
- Advocacy for policy improvement and the associated budgets.

Checklists

- What are the national education sector guidelines and their dissemination to the regions and Woredas?
- Based on the available information, why are gender disparities more pronounced in some regions while other regions are doing better?
- What are the terms of the budget committee?
- How can girls’ education budget committee are established or else how can the role of the existing Budget Committee are expanded to also overlook budget allocation, management and evaluation of girls’ education?
- What are the training needs of the budget committee?
- Is the timing of and allocation of budgets appropriate?
- What are the roles of the international partners? The UN, Bilateral donors, and NGOs?
- Are the goals and strategies of the stakeholders in harmony with the national agenda?
- How can they be made to complement the national agenda?
- Are there any committees that will coordinate/harmonize stakeholders’ programs and budgets?
- Can annual education budgets be consolidated and common monitoring and evaluation mechanisms be established and common guidelines formed?

1.2.6 Woreda Budget

In order to take into account gender responsive budgeting at different levels, the following major stages are applicable. (At each stage sectoral priorities for the general public and particular community needs are well discussed. Although, most of the sectoral priorities address national and regional gender issues, they are not thoroughly discussed and systematically applied to locally differential needs).

- Pre-planning stage by public bodies to gather and analyze information about problems and needs of the community and sectoral perspectives
- Discuss on the Woreda ceiling , priorities and fiscal framework by the Cabinet
- Notification of tentative ceiling to Woreda public bodies by office of Finance and Economic Development
- Priority setting by budget committee /steering committee
- Call for action plan and budget preparation of Woreda public bodies by office of Finance and Economic development
- Submission of draft budget of Woreda public bodies to the office of Finance and Economic development
- Adjustment and compilation of draft budget of Woreda public bodies by Finance and Economic development
- Discussion and approval by the cabinet
- Discussion and approval by the Woreda council
Guidelines

- Review Woreda quarterly reports on gender mainstreaming and community participation on girls' education.
- Compile and analyze gender disaggregated information on population, school attendance and other relevant information.
- Analyze and prioritize Kebele reports on school and related activities, outputs as well as proposals and the associated costs.
- Further investigate from technical and budgetary point of view.
- Draft a regional gender sensitive proposal which includes gender specific inputs, program, outputs and monitoring and evaluation mechanism and send the proposal back to the Woredas to ensure that their needs are fully reflected.
- The regional bureau will incorporate the recommendations.
- The annual work plan and budget will be presented to the regional council through the regional Education Bureau for specific budget allocation from the regional block grant or other financial resources.
- The region can also open a budget line for input from external partners.
- Develop gender disaggregated data and gender sensitive indicators.
- Adopt the national welfare monitoring system developed around the Annual Review of Social Trends and welfare reflecting changes in the status of different population groups and identify key policy issues for further consideration.
- Gender mainstreaming and girls’ education supported by a budget should be seen as everyone’s responsibility.
- Assess the different impact of education policy, programs and budgets on girls and boys, men and women.
- Provide gender training on the process gendered framework to regional and Woreda women’s bureau, regional council members, and regional and Woreda education bureaus.
- For monitoring and evaluation attention need to be focused on output and impacts of government expenditure.
- Promoting the significance of gender planning and budgeting.
- Developing Gender sensitive Key Result Areas, indicators and actions in strategic planning and management in education.
- Developing instruments for mainstreaming gender in education at the Woreda and Kebele level.
- Streamlining indicators, variables and weights in the Woreda Block Grant I.
- Emphasizing on integrating gender sensitive actions to budget envelop and allocation for education.
- Improving the definition of budget structure.
- Capacity building of the planning, budgeting and Monitoring and Evaluation processes at the local level.
- Enhancing the role and capacity of Woreda Women's Affairs Office in the cabinet.
- Broadening the participation of women and youth in the Woreda and Kebele council.
- Downstreaming PRSP/MDG goals.
- Gender focused bottom-up planning, participation of the disadvantaged sections of the population, Monitoring and evaluation at Woreda and Kebele levels.
- Introducing gender focused data analysis, planning and implementations modality at facility level by the community.

Checklists

- Are there technical expertises from the three concerned Bureaus for data analysis?
- Technical expertise for planning and budgeting at the regional level?
- What are the monitoring and evaluation mechanisms at the regional level?
- What are the mechanisms for gender sensitive awareness creation at the level of the regional council?
What is the budgetary coordination mechanism for external partners?
What are the mechanisms to monitor the social impact of the short and medium term effects macro economic policies and sectoral policies and programs?
What are the differential impact of education policies and programs on girls and boys?
Are the regional women’s Affairs bureau and MOFED gender Affairs Department collaborating to provide training on the process of gendered framework?
What is the methodology for collecting and analyzing information from the Kebeles?
What are the long-term benefits of educating girls for the family and community?
What are the key result areas, indicators, action in the Woreda planning and budgeting process?
Are the needs of both girls and boys and men and women taken into consideration in the planning and implementation process?
Are indicators and variables streamlined in the Woreda Block Grant?
Does the Woreda Administration identify capacity building needs for planning, budgeting and monitoring and evaluation processes at the local level and is incorporates in the annual work plan?

1.2.7 Kebele Level Budget

Guideline
Some of the guidelines for planning and budgeting at the Kebele level include the following:
- Establish Kebele budget committee comprising kebele administration and the Education and Training Board, and the Director and female teachers.
- Using the work plan as a basis, develop a gender aware budget for next year with possible budget line to fill the gender gap or taking into consideration the special needs of the girl child.
- Submit the report to the Woreda education bureau.

Checklists
- Are all school age children in the community in school?
- Guiding questions for Community conversations:
  - Guiding questions for Community conversations:
  - Is Circumcision practiced in the community? The age it is performed, cultural and religious implication.
- Is abduction a practice?
- Any incidences of Violence against the girl child?
- Do you prefer to send your boy or girl to school? What is the basis for you choice?
- What is the economic benefit of sending the girl child to school?
- Are parents convinced on the importance of girls’ education?
- What need to be done to bring more girls to school?
- What is the budgetary implication to do so?
- Why do some girls drop out of school?
- What need to be done to send girls to school?
- What improvements the existing schools need to have?
- What are the resources needed to bring more girls to school and to retain them in school?

1.2.8 School Level Planning and Budgeting

Guideline
- Assess the gender specific need involving teachers, students and the community.
- Reasons for not accepting more girls?
- Reasons for high drop out rate at different levels of schools?
- Reasons for low retention rate?
- Identify the type of activity to be done based to meet the challenges, strategies and benchmarks
Calculate the budgetary needs for male and female and how much is needed for each sex including the extra-budgetary cost for female students e.g. incentives (supplies both school and sanitary) latrines, protection, girls clubs,

Specify how much is needed for male and female students and how much of the total.

Develop an annual work plan and the associated budget for each school.

Include female teachers, students in designing, planning and implementing activities, programmes and projects.

Checklists

What are the main constraints and challenges hindering girls' school attendance?

What are the main problems causing girls at different level of their education, e.g. first grade, fourth, sixth, and seventh grades?

What need to be done to meet those challenges? At the school level and at the community level?

What kind of activities requires budgeting?

What is the share of female students?

Who uses more budget male of female students?

Suppose you want to enrol more girls, what additional budget is required at school level?

Do you report about this enrolment and the budget to the woreda office?

Can this help the Education Board or woreda office to calculate budget by the number of male and female students?
A number of measures have been taken internationally and nationally to appropriate the place and contribution of women in society. An important leap in this regard is the beginning of adoption of gender sensitive budgeting as the case is in Ethiopia today. This is because gender sensitive budgeting brings more commitment on the part of governments to push gender mainstreaming to a meaningful end.

This document is basically composed of the issues, activities, key actors and their responsibilities, processes and steps, and guidelines and checklists involved in gender sensitive budgeting in Ethiopia. This is charted beginning from the federal down to the Kebele and school levels: national, regional, woreda, Kebele, and school practices. It was shown that the issue of gender sensitive budgeting for girls' education is multi-sectoral and, hence, attempts were made to involve the following sectors, actors, and/ or offices: (1) at the macro level: MOFED, MOE, Women’s Affairs and the Parliament; (2) at the Meso Level: Regional and woreda education bureaus, BOFED, regional women’s affairs offices and the regional council; (3) at micro level: education training board, kebele administration and the schools. It was discussed that some of the agents/offices above need to be established (e.g. Kebele Education and Training Board) while others ought to be strengthened (e.g. Women’s Affairs Offices almost at all levels) through provision of the necessary (material, financial, and human) resources. It was also argued that above and beyond resource empowerment, the key actors in the offices above need to be empowered through training so that they can advocate and find a space for gender sensitive budgeting. This in a way means that before these actors work towards empowering girls, they themselves need to be empowered.

With the above preparations in place, the next task is obviously planning for a gender sensitive budget at all the levels. This requires situation analysis, needs assessment, community consultations, and consultation with stakeholders to identify gender gaps, priorities, and needs. Attempts were also made to discuss the activities, guidelines, and checklists involved in resource allocations for materializing the plans, and monitoring and evaluating performances and achievements of the plan. The following table presents a very brief summary of the discussions made on these issues.

Finally, it should be noted that success in girls’ education is possible to the extent that attempts are still made to address the socio-cultural, economic, and health issue in a wider, holistic and sustainable way than a mere focus on education. This then means that there is a need for an extended gender sensitive budgeting for girls’ education encompassing all these issues.
<table>
<thead>
<tr>
<th>Steps</th>
<th>Macro level (National)</th>
<th>Meso level (Regional)</th>
<th>Micro level (Local)</th>
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<tr>
<td>Preparing the budget framework</td>
<td><strong>Determine</strong> budgetary ceilings for sectoral ministries offering a window of opportunity for gender sensitive budgeting and girls' education. <strong>Issue</strong> budget call giving specific guide to the agencies to allocate the available resources with a gender perspective. <strong>Consider</strong> and incorporate in the budget gender sensitive projects and program proposals. <strong>Develop</strong> gender-aware budget allocation and disbursement tools and schemes.</td>
<td><strong>Conduct</strong> situation analysis and generate Gender Disaggregated data for making informed decisions in developing budgets for girls' education. Prioritize the most important needs, concerns, or issues that need attention to promoting girls' education, and provide guidance for appropriate interventions and share the data with all concerned. Analyze the on-going education programs and interventions to ascertain the benefits and constraints hindering females and males from accessing the benefits of the interventions as well as gender gaps. <strong>Articulate</strong> key gender issues in primary and secondary education. Set gender specific objectives especially where wide gender gaps are identified. <strong>Propose</strong> and appraise interventions to check whether they address gender gaps in education. <strong>Review</strong> proposed interventions from the regional bureaus. Cost the activities to be implemented by the technical wing of the ministry and allocate funds/resources for their implementation.</td>
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</tr>
<tr>
<td>Compile sectoral plans and budgets</td>
<td><strong>Compile</strong> the national plan and budget for girls' education.</td>
<td><strong>Compile</strong> the regional plan and budget for girls' education.</td>
<td><strong>Compile</strong> the Woreda plan and budget for girls' education.</td>
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<td>Review compiled plans and budget</td>
<td><strong>Review and finalize</strong> the compiled national plan and budget for girls' education.</td>
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<tr>
<td>Implementation</td>
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