SPENDING BETTER FOR GENDER EQUALITY IN EDUCATION

HOW CAN FINANCING BE TARGETED TO IMPROVE GENDER EQUALITY IN EDUCATION?

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Analysis from a joint research project by the United Nations Girls’ Education Initiative and Malala Fund
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<table>
<thead>
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<th>Acronym</th>
<th>Description</th>
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<tbody>
<tr>
<td>CEA</td>
<td>cost-effectiveness analysis</td>
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<tr>
<td>CSO</td>
<td>civil society organization</td>
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<td>ESP</td>
<td>education sector plan</td>
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<tr>
<td>FCDO</td>
<td>Foreign, Commonwealth and Development Office (United Kingdom) formerly the Department for International Development (DFID)</td>
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<tr>
<td>GRPEM</td>
<td>gender-responsive public expenditure management</td>
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<td>GST</td>
<td>Good School Toolkit</td>
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<tr>
<td>MHM</td>
<td>menstrual hygiene management</td>
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<td>MOE</td>
<td>Ministry of Education</td>
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<td>MoES</td>
<td>Ministry of Education and Sports (Uganda)</td>
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<td>MOF</td>
<td>Ministry of Finance</td>
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<td>MoFPED</td>
<td>Ministry of Finance, Planning and Economic Development (Uganda)</td>
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<td>UNGEI</td>
<td>United Nations Girls’ Education Initiative</td>
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FOREWORD

Before the COVID-19 crisis, 129 million girls were out of school — and 20 million more secondary school-aged girls could be out of school when the pandemic ends. As governments reallocate budget to deal with the health crisis and pressure on revenues intensifies from the economic shock, they must ensure that resources available for education are well-spent.

Through this joint project, Malala Fund and the UN Girls’ Education Initiative (UNGEI) sought to determine how to make every cent of education funding count for girls. Our research found that it is possible to do so, as long as there is conscious effort on the part of policymakers.

Successfully leveraging gender-responsive public expenditure management will help ensure that girls and boys benefit equally from the available funding, particularly during the crisis. The COVID-19 crisis will have a range of impacts on vulnerable girls — from an increase in dropout rates to a spike in early pregnancies — and this must inform public expenditure discussions.

Basing decisions on proven, cost-effective solutions enables governments and civil society to make informed choices on which interventions to support with the limited financing available. It will be especially useful in this crisis when considering scaling pilot programmes to respond to the current education challenges.

The COVID-19 crisis has intensified pre-existing gender inequalities in digital learning, unpaid care and the ability to stay safe and healthy. As governments adjust their budgets and develop recovery strategies, their decisions will have different implications for girls and boys – and they must seek to address these inequalities.

We hope local leaders working with marginalized children find the tools and principles in this report useful and that governments use it to ensure their education funding has the greatest impact for all their countries’ children.

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EXECUTIVE SUMMARY

Girls’ education is a development priority that commands near-universal approval. Study after study has delivered compelling evidence of its impact: It creates economic growth, leads to higher productivity and incomes, and contributes to reducing infant mortality, child marriage, incidence of HIV/AIDS and malaria. It is a foundation stone of gender equality in society and the economy. Yet, 129 million girls remain out of school around the world.

Ensuring that all girls can go to school and learn will naturally require additional financial resources. Globally, it is estimated that domestic financing for education needs to rise from US$1.2 trillion to approximately US$3 trillion per year, and external funding from US$13.2 billion to US$39 billion per year, to achieve the goal of 12 years of quality education for all girls and boys by 2030 – the Sustainable Development Goals target date. Education activists around the world are campaigning and advocating every day for governments to provide this funding.

Meanwhile, the education community must strive to use every method to ensure that the limited funds currently available deliver the best outcomes for girls’ education. This commitment was most recently highlighted in the 2018 G20 Education Ministers’ Declaration on financing education.

During 2019, Malala Fund and the United Nations Girls’ Education Initiative, with support from the United Kingdom’s Department for International Development, set out to explore how financing choices at national levels can affect girls’ education. Through a desk review and two case studies, the project highlights two promising, yet underutilized tools to allocate resources equitably, effectively and efficiently for girls’ education:

**Gender-responsive public expenditure management (GRPEM)**

This tool recognizes the different effects of education spending on girls and boys, and reorients spending to redress imbalance, thus improving gender-responsiveness in how funds are allocated and accounted for.

**Cost-effectiveness analysis (CEA)**

This tool identifies cost-effective programmes and interventions for girls’ education.

**Summary of findings on gender-responsive public expenditure management**

- GRPEM is an effective approach to improve gender-responsiveness in how funds are allocated and accounted for, enabling countries to better align spending with gender equality objectives in education plans.

- GRPEM needs technical and political support to succeed, beyond ministry of education stakeholders.

- Investing in capacity building for GRPEM is a promising strategy for donors seeking to advance girls’ education but needs to be nested within a political economy analysis.
In Uganda, providing technical advice and political support within the Ministry of Education and Sports and the Ministry of Finance, Planning and Economic Development have been key for the success of the initiative. Improving the availability of gender-desegregated data and supporting sub-national governments to implement GRPEM appear as important ways forward.

**Summary of findings on cost-effectiveness analysis:**

- CEA provides evidence-based comparisons between programmes that aim to improve access and learning for girls, sometimes with surprising results.
- A precondition for success in this effort is to record programme costs accurately. Real-time data collection on costs is ideal in order to limit recollection bias.
- By tracking and analysing pilot programme costs and linking those to rigorous evaluations, it is possible to estimate the cost effectiveness of the programme, linking a cost to each unit of outcome.
- In the case of the Good School Toolkit violence reduction programme in Uganda, it would be possible for government to achieve the same impact with a lower investment per child in the event of scale-up. The cost reduction comes from leveraging existing processes within the MoES to support the activities and materials required.

This paper provides important recommendations for the different actors supporting better financing for girls’ education. Both GRPEM and CEA highlight the importance of supporting local resources. Governments, civil society and development partners must acknowledge that most education resources come from government budgets, and they must push for gender considerations to be included in the budgeting process. It is not enough to change the way development aid is provided.

All development actors would benefit from gender-disaggregated data, and governments must strengthen their data collection and reporting process. Academics, civil society and development partners can significantly contribute to expanding the knowledge base on programme alternatives for girls’ education that have little or no cost-effectiveness assessments. Areas that require further research include menstrual hygiene management, gender-responsive teacher training and gender-responsive curriculum reforms.

In both case studies, local champions were key to driving change. Supporting local champions in strategic positions within national governments and civil society organizations is crucial. Champions inside the ministry of finance, ministry of education or parliament can benefit from capacity building and increased political will for gender-responsiveness in budgeting and cost-effectiveness practices.
INTRODUCTION

Providing quality education for all girls, expanding educational opportunities for 12 years and guaranteeing positive learning outcomes will require additional financial resources. Meanwhile, the education community must strive to use every method to ensure that the limited funds currently available deliver the best outcomes for girls’ education. The report documents and analyses two specific tools for improving the targeting of financing so that it leads to greater impact on girls’ education.

In the last two decades, the international community has rallied around extending access to education and learning to all girls, recently spurred on by the adoption of Sustainable Development Goal 4 and 5.³ There are now 73 million fewer girls out of school than there were in 2000. However, the challenges persist: data shows that this progress essentially stalled in recent years, with 129 million girls still out of school across the world.⁴ Two regions concentrate the largest numbers of out-of-school girls. South Asia, where one in five girls is out of school (47 million or 23 per cent) and Sub-Saharan Africa, where more than one third of all girls remain out of school (52 million or 35 per cent).

Providing quality education for all girls, expanding educational opportunities for 12 years and guaranteeing positive learning outcomes will require additional financial resources. It is estimated that domestic financing for education needs to rise from US$1.2 trillion to approximately US$3 trillion per year, and external funding from US$13.2 billion to US$39 billion⁶ per year, to achieve the goal of 12 years of quality education for all girls and boys by 2030. Meanwhile, the education community must strive to use every method to ensure that the limited funds currently available deliver the best outcomes for girls’ education.

During 2019, Malala Fund and the United Nations Girls’ Education Initiative (UNGEI), supported by the United Kingdom’s Foreign, Commonwealth and Development Office (FCDO), set out to explore how financing choices at national levels can create greater impact on girls’ education. This report is the result of that research. The guiding purpose is to provide tools and insights to stakeholders within the ministry of education (MoE), other ministries, local governments and civil society organizations (CSOs), so that they can leverage national budgets as a tool towards gender equality in education. The importance of this objective is highlighted by the fact that domestic financing, even in low-income countries, represents approximately 80 per cent of total funding for education.⁶

The report documents and analyses two specific tools for improving the targeting of financing so that it leads to greater impact on girls’ education: gender-responsive public expenditure management (GRPEM) and cost-effectiveness analysis (CEA). Analysis suggests that each approach has merit on its own, and further, that they are complementary, as they support ministries of education in deciding
the allocation of scarce financial resources towards supporting all girls, particularly the most vulnerable.

The project began with a desk review and analysis to identify promising practices and their critical control points. These were then tested and elaborated by research in Uganda through interviews, quantitative analysis and collaborations around planning and forecasting of programme implementation alternatives.

Section 1 discusses the methodological framework for the project.

Section 2 highlights the importance of actively including gender in the budgeting process for education. It outlines the tools and principles behind gender-responsive public expenditure management and reviews some prominent initiatives. Insights from the case study research in Uganda are also provided, and it demonstrates how including gender equality considerations in the budgeting process can be used to appropriately serve the different needs of both girls and boys, particularly the most marginalized. Insights from Uganda also identify some of the important institutional and legal developments required to sustain a GRPEM initiative. Key actions to trigger and reinforce similar initiatives are also discussed.

Section 3 discusses cost-effectiveness analysis for girls’ education. For ministry of education officials engaged in the budgeting process, demonstrating their commitment to effective and efficient use of scarce resources is paramount. Identifying which girls’ education programmes and interventions to adopt and fund requires their knowledge on the effectiveness and costs of available programme alternatives. In the context of cost effectiveness, the focus is on the issue of costing, particularly the changes in cost that can be expected as a programme is scaled up. In analysing Uganda’s experience with costing the Good School Toolkit (GST), a civil society organization’s approach to reducing violence in schools, findings show that a plan for the government to scale up from a 42-school pilot to a national level would lead to a cost-per-child reduction of about two thirds. The section discusses the main drivers behind this cost reduction and the institutional framework needed to implement it.

Section 4 concludes with key findings and recommendations.
The present study is motivated by the findings and experiences of UNGEI and Malala Fund about the role of ministries of education in resource allocation decisions that affect girls’ education. Many MoEs wish to engage more actively in the costing, cost effectiveness and resource allocation discussion of education programmes. Furthermore, strengthening these capacities plays a key role in ensuring the successful adoption of programmes focused on girls’ education. Thus, the broader research question of the study is: In what ways can MoEs improve the provision and quality of girls’ education, based on costings, cost-effectiveness analysis and gender-responsive public expenditure management? The intention of the study is to cover this broad research question from two angles:

• What is the cost and effect of programme alternatives for girls’ education?
• How can the public expenditure management process respond to the needs of girls?

To address these questions, the study gathered existing high-quality evidence through a literature review and documented and analysed country-level experience through two visits to Uganda. Methodological details for the desk review are in Annex I.

In order to analyse the path of GRPEM in Uganda, detailed interviews were conducted with key stakeholders involved in developing, implementing and analysing the existing initiative, with an emphasis on actors focused on education. In total, 11 meetings with officials from different areas of the Ugandan government, civil society organizations and development partners were conducted. Additional details on these interviews are available in Annex II.

The work on cost-effectiveness analysis relied on detailed interviews with officials in the Ministry of Education and Sports (MoES) and meetings with the staff at Raising Voices, the organization that created the Good School Toolkit. These meetings focused first on assessing a viable path for the GST to be scaled up to a national programme under the MoES. The second stage of the meetings focused on gathering the inputs required to calculate the cost of implementing the programme at scale. Microsoft Excel was used to develop a model to calculate the cost and yearly budget requirements, and the different contributions of each programme component to the overall cost. The model can be made available upon request.
2.1 Conceptual framework for GRPEM

Leveraging public expenditure for impact is fundamental to achieving gender equity objectives in education across the world. Therefore, understanding the process by which public expenditure is distributed is valuable for stakeholders in ministries of education and in civil society. Applying a gender lens can ensure that spending is appropriately oriented towards gender equality objectives. Conversely, taking a gender-blind approach to public spending misses out on opportunities to use public resources to improve gender equity and can reinforce inequalities between women and men. A gender-blind approach to funding education, using a per pupil allocation, could result in boys benefiting more than girls over time from each dollar spent (see Figure 1).

A government expresses its priorities through its choices about how to allocate limited resources between different programmes. This allocation and the execution of the available resources is called public expenditure management. Although the exact process to allocate funds to national and sub-national priorities changes in each country, there are four basic stages common to most countries: preparation, approval, execution and oversight. Decisions made across these four stages have different effects between women and men.

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**FIGURE 1: USING A PER PUPIL FUNDING FORMULA, BOYS BENEFIT MORE FROM EACH DOLLAR SPENT AS GIRLS DROP OUT**

- **PRIMARY**: Each child gets US$1; girls and boys get the same amount.
- **SECONDARY**: Each child gets US$1.4; boys get 30% more than girls.
- **TERTIARY**: Each child gets US$2.5; boys get three times more than girls.

Source: Author

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If US$10 is spent on each grade:

- Each child gets US$1; girls and boys get the same amount.
- Each child gets US$1.4; boys get 30% more than girls.
- Each child gets US$2.5; boys get three times more than girls.
GRPEM is not an analysis of budget lines exclusively dedicated to advancing gender equality, an advocacy tool to allocate more funds to these budget lines, nor a proposal to separate allocated resources in budgets for women and men. Neither is GRPEM exclusively focused on girls and women. Broadly speaking, GRPEM also intends to address the gender-specific concerns of boys and men who have been underserved by the public budgeting process. Due to its wide objectives, GRPEM reaches all expenditure and funds explicitly targeted at reducing gender inequalities.

GRPEM implies a transversal analysis of public expenditure that can be applied to a range of themes. Poverty, location and ethnicity can also be the subject of transversal analysis and can be combined with gender. Governments can focus on the public expenditure effect of identified vulnerable groups, such as poor, rural, disabled or indigenous girls, to name a few. The analysis of the interaction of multiple characteristics is highly relevant when responding to the needs of groups who face a compounding set of disadvantages.

There are two dimensions to gender-responsive public expenditure management. Its horizontal dimension means that it is one of the multiple levers available to government to influence change towards gender equality. Its vertical dimension means that multiple levels of government must be involved for a GRPEM initiative to succeed and be sustainable. Furthermore, its success will require actions across multiple stages of the budget process.

2.2 GRPEM in action

A recent review by the International Monetary Fund found prominent GRPEM initiatives in 23 countries around the world, of which took place in low- or middle-income countries. Initiatives worth highlighting include those in Afghanistan, Bolivia, Mexico, Morocco, Rwanda and Uganda, the latter two being the only Sub-Saharan African countries with prominent gender-responsive budgeting initiatives.

The initiatives in these countries originated within the ministry of finance (MoF), usually with the support of development partners. Education was highlighted as a priority, leading to the early involvement of the ministry of education.

Despite its potential to mobilize local resources in favour of girls’ education, GRPEM is not yet widely implemented in the places where it is most needed. Out of the 20 countries with significant gender disparity in education participation, as identified in the Global Education Monitoring Report, only one has a GRPEM initiative in place.
(Afghanistan). Lack of technical capacity and the required disaggregated data and political will all stand as important barriers to the implementation of GRPEM.

Evaluations within and outside of the governments of Rwanda and Uganda indicate that GRPEM has spurred government efforts to reduce gender inequalities,\textsuperscript{15} while independent research\textsuperscript{16} has found positive effects of GRPEM in access to education and health.

2.3 GRPEM in education

A legal framework, based on a country’s constitution, and budget laws that set the steps of the budget cycle, rule the public budget. The education component of the budget is not an exception.\textsuperscript{17} In the budget cycle, the MoE interacts with the MoF, the legislature and interest groups inside and outside of government to shape the final outcome.

The budget cycle is characterized by four basic stages: preparation, approval, execution and oversight. The MoE plays a role in all four stages of the education budget and must work with the MoF to detail the education section of the budget. Internally, the MoE collects the requirements for each programme and makes necessary adjustments based on the general guidelines provided. During the approval process, the MoE can communicate with legislature to influence the amount allocated to education. Once approved, the MoE is responsible for meeting the requirements for the funds to be released by the MoF and using them to execute its programming. Overseeing the education expenditure is normally a joint task between the MoE, the MoF and the controller’s office (also known as national audit office in some countries).\textsuperscript{18}

In some countries, the budgeting discussion also involves multiple levels of government. Funds are assigned to be spent at the national level or targeted to specific programmes or sectors by local governments. They may also levy taxes and fees and assign additional resources based on an independent budgeting process. Local governments can be key to discussing education funding and budgeting. The level of expenditure at different levels can vary significantly by country. For example, in Nepal, 95 per cent of public funding for education is spent by the national MoE, while in Uganda, a highly decentralized country, 78 per cent of education funding is spent by local governments.\textsuperscript{19}

A successful implementation of GRPEM in the education sector incorporates gender across the four stages of the budget cycle.\textsuperscript{20} Below are the main tools for GRPEM along the budget cycle, followed by a brief review\textsuperscript{21} (see Figure 2).
FIGURE 2: GRPEM ACROSS THE BUDGET CYCLE

PREPARATION
- Identifying gender issues (gender analysis)
- Sex disaggregated data
- Costing gender-responsive programmes
- Budget guidelines
- Gender-aware changes to the budget law

EXECUTION
- Gender-aware public expenditure tracking
- Gender-disaggregated public expenditure incidence analysis

OVERSIGHT
- Gender-aware citizen report cards
- Gender audits

APPROVAL
- Advocacy and lobbying with members of the legislature for mainstreaming gender in the budget discussion process

Source: Author
2.3.1 Budget preparation

During the preparation process, the MoE must start by assessing the situation of girls and women relative to boys and men across the education sector. The gender analysis enables identification of gender inequalities in results or outcomes, and corresponding opportunities for rectifying these through public expenditure allocations. The gender analysis also enables the MoE to assess if the existing programmes are likely to worsen, have no impact or decrease gender inequalities. Often, gender gaps can be assessed through a five-step approach, including the analysis of the situation of women and men and the short- and long-term effect of policies. This analysis can be developed by the MoE, CSOs, academics or other advocacy groups.

Developing a comprehensive analysis within the education sector requires the availability of detailed gender-disaggregated data. Reliable and accurate gender-disaggregated data and statistics are key for setting priorities, planning programmes and assessing their effectiveness. The data collected should include outcome indicators such as enrolment or attendance rates, as well as budget allocation. Morocco provides an example of linking GRPEM to data generation. In 2012, the gender reports published by their Ministry of Economy and Finance outlined gender gaps and performance goals covering 80 per cent of the national budget. Additionally, the government strengthened its statistical tools and collection processes of gender-disaggregated data to support the GRPEM process.

Costing gender-responsive programmes implies estimating the financial resources required by a new programme, or the financial resources required for an existing programme to be modified to include a gender perspective. Costing sets the context for the resources required, allows the calculation of financing gaps, and is a key component to building a case for increased funding to address gender inequality. Costing is a key part of the budgeting process because different programmes compete for the limited resources allocated. Costs must also be associated with effectiveness (see Section 3).

The MoE can work with the MoF and parliament to influence budget guidelines. The MoF informs line ministries, such as the MoE, on the procedure for the preparation and submission of the budget, including its gender impact. For example, in Indonesia, a budget statement is required to specify the expected impact of programmes on gender equality.

Similar cooperation efforts may lead to gender-aware changes to the budget law. These changes are often required for institutionalizing and influencing gender-responsive reforms in different sectors. The main objective is to systematically integrate gender-responsive elements into relevant laws and to strengthen efforts by the MoE to mainstream gender. Mexico provides an example of gender equality outcomes that are being included in the budget law. In 2006, the national Budget and Financial Responsibility Law was enacted, which stipulates that public expenditure must be based on a criterion of gender equality, among others. Article 17 states that budget planning must incorporate a gender perspective and that the budget must comply with programmes, projects and actions that promote equality between women and men.
2.3.2 Budget approval

Once the MoE has prepared the budget, it is submitted to parliament for its approval and discussion. At this stage, the budget is outside the direct control of the MoE. However, this does not mean that the MoE cannot influence it and strengthen its gender responsiveness. The budget discussion in the legislature is a final window to make adjustments. Advocacy with members of the legislature, particularly those in key committees, can change the amounts allocated to gender-responsive programmes with the goal of ensuring that the budget for the MoE reflects gender equality objectives and considerations. A common approach is to provide technical support to members of the legislature for understanding important objectives that need to be reflected in the budget. Female legislators can play a key role in raising these issues to a broader audience. The example of Uganda shows how support from the MoF and the MoE were crucial to including a gender assessment within the budget law, permanently influencing the approval process (see Section 2.4).

**BOX 2: HOW USEFUL IS IT TO ANALYSE PAST EDUCATION BUDGETS?**

The key stage for stakeholders within the MoE to influence the budgeting process is the preparation process. At this stage, the process is fully within the control of the MoE and the initial allocation to each programme is decided. A first step to influencing public expenditure is to know how money has been spent in the past. Frequently, the MoE uses the previous year's budget as the basis for the current budget. This approach, however, can be an obstacle to reassigning funds between programmes. Additionally, reassigning funds to successful programmes may prove more challenging when resources for new programmes are reduced. An analysis in Chile found budget allocations were more rigid when total budget increases were smaller.

Revealing how the MoE is allocating its budget and whether this is in line with its stated gender objectives, is of crucial importance. Analysis of past expenditure also highlights whether gender concerns have been reflected in the budget allocation process.
2.3.3 Budget execution

After the budget has been approved by the legislature (parliament or congress), funds are released through the MoF to be spent by different government agencies. Different components of the education budget are released and spent at the national level, while other components are spent at sub-national levels. This disaggregation is particularly important in federal governments, making gender-responsive budgeting a relevant initiative at sub-national levels.

The MoF and/or the MoE then tracks the level of expenditure by programme and the amount of resources unspent, if any. Gender-aware expenditure tracking ensures that the funds allocated reach the designated department and are being spent accordingly. An example in India highlights the importance of tracking expenditures, not only the budget. A 2002 study by the MoE\(^\text{29}\) found that there were significant deviations between the amount budgeted and the amount spent, and that higher budgets did not ensure higher actual expenditure on programmes focused on gender equity.

As funds are executed, it is important to track who benefits from these resources. Gender-disaggregated public expenditure incidence analysis examines the benefits (incidences) of public expenditure on different groups. With GRPEM, the basic criteria of analysis is sex (e.g., how much of the education expenditure is benefiting girls and boys). However, additional layers of analysis are required to study the incidence on groups that are likely to suffer compounding challenges. Data on location (urban/rural), wealth level (income quintile), gender, ethnicity and disability status is important to measure the extent that public expenditure reaches each group and the relative inequalities in incidence. In Kenya, an assessment of public spending on secondary and tertiary education revealed significant gender differences in benefits. In secondary schooling, girls gained 47 per cent of the benefits, while in tertiary schooling, girls gained only 38 per cent the benefits compared to 62 per cent for boys.\(^\text{30}\)

**BOX 3: TRACKING THE GENDER FOCUS IN DEVELOPMENT FUNDS**

Important efforts have been made to assess the gender focus of aid projects. The Organisation for Economic Co-operation and Development has developed a system of gender policy markers that is applied to programmes funded by the Development Assistance Committee. The system tracks whether gender equality is ‘not targeted’, ‘significant’ or the ‘principal’ objective of the programme. Out of US$8.4 billion committed to education projects in Development Assistance Committee countries in 2017, 6 per cent had a principal gender objective and 50 per cent had a significant gender objective. This system of gender markers has also been incorporated in the allocation process of other organizations, such as specific funds within the World Bank, United Nations Children’s Fund and other United Nations agencies. When developing a sector plan and throughout the budgeting process, stakeholders within the MoE can develop similar markers to track gender objectives.
2.3.4 Budget oversight

The budgeting process for the MoE does not end once funds have been spent; oversight mechanisms led by both government and civil society can play an important role in understanding the budget execution’s impact. Citizen report cards can be used to gather information directly from users on their perception of public services. Gender-aware citizen report cards in education intend to help girls’ and women’s voices and opinions count for the assessment of education programming. This tool also helps to evaluate differences in perceptions by girls, women, boys and men about the programme. Public resources are available to plan and implement the citizen report cards. This tool was used by Kenya’s Ministry of Water and Irrigation to assess water access in three largest cities. Through the report cards, the water authority found that poor households relied mainly on water kiosks for access, with the task of fetching water falling on women in 70 per cent of the households.

Gender can also be included within the internal auditing process in the MoE. Gender audits are applied at the end of the programme to assess how the funds were used and to analyse whether the gender equality objectives were achieved. Gender audits can be used to consider whether there were other unintended effects on gender inequality. Existing or previous MoE programmes that were not designed with a gender perspective can also be subjected to a gender audit, in order to review the effects they had on gender equality in practice. This is particularly relevant if funds are still being committed to the programme. In an environment of scarce resources, it is advisable to prioritize gender audits on the largest education programmes. The MoE, CSOs, local government and academics can all perform gender audits.

2.4 Main findings from the analysis of prominent GRPEM initiatives

Analysis of existing GRPEM efforts and of other budget initiatives can provide important lessons for the continuation of efforts and the implementation of future ones. This section draws from the case study of prominent initiatives focused both on GRPEM and on the overall analysis of budgeting practices in low- and middle-income countries.

2.4.1 Success factors behind GRPEM initiatives

There are several factors that contribute to the success of GRPEM initiatives, including:

- **Political will.** A GRPEM initiative within the MoE needs to be backed by the minister in order to succeed. The willingness to push this project may be reinforced by civil society, donors and members within the legislature. Having more women in decision-making roles within government, and particularly the MoE, also plays an important role in sustaining a GRPEM effort. It has been shown that women in decision-making positions within government tend to favor infrastructure and public goods that are more frequently used by women.

- **Patience.** The typical budget cycle is annual, which means that any significant reform will require several iterations and multiple years to be refined. Short-term interventions by foreign donors risk leaving a process that is too fragile to be sustainable.

- **Availability of relevant data.** It is essential to have data disaggregated by gender in order to analyse the relevant areas of improvement and to track progress. Collecting and publicly disseminating this data can be a first step towards GRPEM and may be particularly useful for generating public support.
• **Advantageous reform environment.** Introducing GRPEM alongside other larger reforms can be useful. In several successful cases, GRPEM was discussed while MoF was undertaking a financial management reform initiative. This created an opportunity for including GRPEM tools in the financial management reform process.

• **Not overburdening public officials.** It is important to avoid doing too much too soon. Tools must be rolled out incrementally so as not to overburden government officials with trying to understand and incorporate the new tools.

• **Availability of technical support.** Technical knowledge is required to implement GRPEM, particularly because it is necessary for other basic budgeting processes. Technical and financial support from donors has been key in most of the reviewed successful GRPEM implementations, including Morocco and Uganda. Even in countries with no meaningful donor financing, such as India, the availability of specialized technical support has been essential in the design and implementation process. In several countries, civil society organizations were fundamental in providing technical support for national and local officials.

• **Support of mid-level MoE officials.** Mid-level government officials are often responsible for implementing the initiative and tracking its progress. Building their understanding about the rationale and importance of GRPEM is required for an adequate implementation, as well as to avoid GRPEM from turning into a ‘tickbox’ process without real analysis behind it.

• **Wider adoption of GRPEM.** For a GRPEM initiative to become sustainable, it must be adopted by the MoF and all, or most, line ministries. Limiting the effort to a single ministry can hamper the development of its legal foundation, and risks having the whole initiative disappear due to changes in a particular ministry. The use of gender budget statements, budget circulars and follow-up is key for the institutionalization of GRPEM.

• **Assessment of the plan (budget) and the reality (spent funds).** The budget preparation process is key to influencing the allocated funds for education. However, underspending the budgeted funds will hamper the budget objectives. It is important to follow the resources along the budgeting cycle, including the oversight stages.

• **Leverage from civil society.** Civil society can play a key role in triggering and sustaining GRPEM for the education sector. In several instances, the discussion started due to civil society efforts to run a gender analysis of the budget. In other instances, civil society members played a catalytic role in introducing GRPEM concepts to relevant government persons, including mid-level government officials.

### 2.4.2 Challenges in the implementation of GRPEM

GRPEM also faces potential challenges, some of which are particular to efforts in low- and middle-income countries, including:

• **Public resources that are less likely to be institutionalized.** The MoF and line ministries can lack the financial, technical or organizational capacity required for the analysis and follow-up of programmes, or to track the desired indicators. For the MoE, a first step is to strengthen the operational and technical capacities together with the MoF and other relevant partners. Development partners may find a package of technical and financial support to be foundational prerequisites for developing the programme.
• **Likely opposition from vested interests.** Control over the public expenditure management mechanism offers significant rewards. This is particularly the case if there is a level of discretion in the assignment process. Efforts to bring about a more transparent, predictable and regulated approach will face important challenges from vested interests.

• **Multiple competing initiatives.** GRPEM is likely to be one of multiple budget reform initiatives being introduced in the MoF and MoE. Limited resources and time may lead to an overload or inspire a ‘tickbox’ attitude to GRPEM if the relevant actors lack external support and internal motivation.

• **Limited mandate of the MoF and the idea that GRPEM is too complicated.** Several of the previously mentioned sources highlight that in most countries, the MoF usually has a limited ability to direct specific policy and expenditure choices made by other ministries, and therefore finds the introduction or enforcement of gender considerations in programming to be out of its scope. However, the MoF can exercise soft power through their role as the gatekeeper of funds.
Gender-responsive public expenditure management and the education sector plan (ESP) share a series of steps and principles. An education sector plan must be attentive to disparities, starts by an education sector analysis, and includes both a costing and financing component and a monitoring and evaluation mechanism. Similarly, GRPEM also relies on a base analysis of disparities and areas of opportunity (e.g., gender analysis), and includes components of costing (e.g., costing gender-responsive programmes) and monitoring and evaluation (e.g., gender audits). Therefore, the considerations of GRPEM can be embedded in the principles and objectives of a good education sector plan.

The main difference between the ESP and GRPEM is that the latter is an approach to public expenditure and not a plan itself. GRPEM is linked to budgeting and involves budget preparation, structure and composition, with less emphasis on outcome objectives. On the other hand, the ESP puts a strong emphasis on outcomes, outcome indicators and programmes as a means to achieve them. This difference is illustrated by examples in Sierra Leone and Uganda.

The building block of Sierra Leone’s education sector plan centres on ‘themes’ that represent overall areas of work and outcomes, such as access, quality and systems strengthening. For the access theme, the aims are set based on the outcomes. For example, one of the aims is, “Increase the entry and completion rates in primary school from 75.4 per cent in 2016 to 85 per cent in 2020 by reducing the cost of schooling”.

Uganda’s 2019/20 Budget Framework for the education sector is divided into the following elements: overview of sector expenses, performance and plans, sector policy objectives, sector investment plans, sector outcomes and outcome indicators, and proposed budget allocations aligned to the national development plan. The ‘sector outcomes and outcome indicators’ section strongly resembles the aims of an ESP. However, the document mostly discusses either specific investment projects (e.g., complete the construction of two vocational workshops and two dormitories at Wakiso School for the Deaf), or budget targets in specific budget or programme lines (e.g., 5,045 billion Ugandan shillings for secondary education).

The analysis of interactions between the ESP and GRPEM are an area of further research and of interest to budgeting practices in the education sector plan.
2.5 Uganda’s experience of implementing GRPEM

2.5.1 The education sector within the GRPEM initiative

Uganda stands as an important example of progress in implementing GRPEM in Sub-Saharan Africa. The national government has strived to identify gender-oriented goals, using the budgeting process to address these goals for the education sector, with indications of positive results. A comparison between Uganda and other countries in the region before and after gender budgeting found evidence of a beneficial effect of increased participation and retention of girls in school.

Gender-responsive public expenditure management was formally adopted in Uganda when their Ministry of Finance, Planning and Economic Development (MoFPED) included gender budgeting in the Budget Call Circular for the 2004/05 fiscal year. Education was one of the seven sectors chosen to launch the initiative. The 2010-2015 National Development Plan also specifically included a commitment to gender equality and outlined gender-responsive budgeting as one of its three key strategies to achieve this goal.

The Public Finance Management Act of 2015 reinforced the implementation of GRPEM. The law created a Certificate of Gender and Equity Compliance, in which all government agencies had to show that their budgets included gender and equity considerations before they could be discussed by the Ugandan Parliament. Certification came from the Equal Opportunity Commission, which analysed each ministry’s policy statement and budget framework.

The Ministry of Education and Sports has consistently obtained some of the higher scores from the Equal Opportunity Commission in their budget assessment, which covers assessment, planning, budgeting and expenditure at the national level. However, it should be noted that over 60 per cent of the public budget dedicated to primary and secondary education is not included in this assessment, as funds are spent at the district level. In addition to grants and transfers from the national government, districts can also raise additional funds for education to be used for wages, development or other recurring non-wage expenditures. Districts independently allocate funds raised at the local level.
FIGURE 3: EDUCATION BUDGET BY LEVEL OF GOVERNMENT IN UGANDA, 2019/20

Source: Author calculation based on MoFPED data for fiscal year 2019/20 in billions of Ugandan shillings.
2.5.2 Strengths of the Ugandan GRPEM initiative

The two field visits to Uganda revealed three core strengths in the country’s implementation of GRPEM in the Ministry of Education and Sports:

- dedicated Gender Unit within the MoES,
- technical and political support from the MoES Planning Department to advance gender-responsiveness, and
- strong political support from the Permanent Secretary.

Having a dedicated team focused on gender within the MoES has been a crucial success factor. A Gender Unit was created in 2012 with the specific objective of advancing gender equity within the education sector. Their work was highlighted as a key reason behind the relative success in implementing GRPEM in education compared to other sectors. There are no programmes operated by the Gender Unit; their focus is on raising issues to other areas of the ministry and advising them on how to improve the gender-responsiveness of their programmes and budgets. No department is obliged to follow their recommendations, so their work requires strong soft power, negotiation skills and political support from other key departments.

The Gender Unit participates in multiple working groups, including the budgeting working group. The budgeting working group is led by the MoES Planning Department, which is responsible for developing the budget package that will be submitted to the MoFPED. In this forum, the Gender Unit leverages support from the Planning Department to raise the profile of gender issues across the ministry and influence the list of unfunded priorities. These priorities are listed in early and intermediate versions of the sector budget. They represent areas of work or programmes considered important, but that do not fit in the original fiscal space for the sector. Funding may become available for these priorities if additional resources are appropriated by the ministry during the budget negotiation stage, or through direct funding from development partners.

BOX 5: GRPEM LEVERAGES NEW FUNDING CHOICES IN UGANDA

The GRPEM process led the MoES to secure funding for the implementation of an ethical code of conduct for teachers, and a violence-reduction component within the new National Teacher Policy programme. These policies address gender stereotypes and the prohibition of corporal punishment as a disciplinary tool. Securing the active change of teachers is key to reducing the levels of school violence for girls and boys in Uganda, because teachers and staff stand as the main perpetrators.\textsuperscript{41} Funding was also secured for the 2018/19 school year to develop a gender-responsive pedagogy component for Business, Technical, Vocational Education and Training, where women have historically represented between 35 to 40 per cent of enrolment, compared to the 48 per cent target within the education sector plan.
Different departments across the ministry receive the support from the Gender Unit to identify key gender concerns within their scope of work, and potential policy alternatives to advance gender equality. Certification by the Equal Opportunity Commission acts as a strong incentive for collaborating with the Gender Unit. Political support also comes from the Permanent Secretary, the direct link to the Minister. While no department is obliged to follow the recommendations of the Gender Unit, the directorates and departments below them fall under the authority of the Permanent Secretary, making his support crucial for the Gender Unit.

The value of the Gender Unit has been acknowledged by the MoES. Since its inception in 2012, funding for the Gender Unit had come from development partners. However, in 2019, the government has brought the Unit into the MoES funding structure to ensure its sustainability.

Additionally, a Gender Technical Working Group has also been created, comprised of gender focal points in every department and led by the director of education. The working group focuses on initiatives or concerns that require actions from multiple departments and on building capacity over time.

The initiative within the MoES has benefited from the technical support of the MoFPED, strong legislation and the Equal Opportunity Commission. The Public Finance Management Act of 2015 reinforced the implementation of GRPEM through the creation of certificates. A certificate is a requirement for a budget to be discussed in Parliament, and it is issued based on a point system covering the budget sector review, budget allocation and performance indicators. Interviews with a number of stakeholders highlighted the certificate as the main enforcement mechanism for GRPEM.

Strong advocates for GRPEM within the MoFPED have also been crucial, including those responsible for budget monitoring. This support has allowed the initiative to gain traction in moving from a budget to actual spending.

2.5.3 Bringing the Ugandan GRPEM initiative forward

Despite its success to date, some weaknesses and external threats remain for the implementation and consolidation of GRPEM:

- Gender offices at the district level are underfunded and rely on scarce financial resources.
- Education Management Information System data provides little insight into gender-disaggregated indicators.
- Expenditure data is difficult to monitor along the budget execution stage.

The MoES must overcome these weaknesses in order to sustain and strengthen GRPEM.

Additional data and capacity is required to develop detailed gender-responsive programmes at the regional level. Gender-disaggregated national indicators are available for all school levels. However, details on location, grade or other population subgroups are not easily available. For example, the lack of gender-disaggregated survival rates by district makes it hard to assess where programmes targeting dropout should focus. Two areas where gender-disaggregated data should be collected are:

- **Refugees and host communities.** Lack of relevant data is a barrier to including this area in the sector assessment, sector plan and eventual budget and subsequent resources. This is a serious omission given the significant refugee population.
School violence. The first system-level study on school-based violence was conducted in 2012 by the MoES, and found that 82 per cent of students had been victims of corporal punishment and 78 per cent had been victims of sexual violence. The finding triggered a series of programmes targeted to address this issue. However, lack of periodic data has been a barrier to assessing the effectiveness of these programmes and has hampered evidence-based discussion within the budgeting process.

The MoES needs more financial information to be available in order to monitor whether budgets are being spent according to the education plans. Monitoring local programmes and expenditures is further complicated by the lack of sub-national capacity in the gender offices at the district level.

Supporting officials at the sub-national level does not fall directly within the mandate of the national MoES, and developing and sustaining local capacity in all districts to support GRPEM may not be immediately feasible within the available budget. However, a priority set of districts can be determined based on a detailed analysis of gender-disaggregated data and the education needs of each district. Gender-responsive capacity building on budgeting and monitoring is fundamental to ensure that the gender-responsiveness component of national budget policies in education is being correctly implemented and reported.

Uganda can provide valuable lessons for governments, civil society and development partners in the region looking to support GRPEM. Internal strengths within the MoES and support from the national budget law and from the MoFPED have been key drivers of success. These success drivers reinforce each other because they overlap along the budget process, from budget preparation in the MoES and MoFPED, to the budget approval in parliament and finally to the MoES and MoFPED for its execution and oversight. This overlap has led to collaboration between key champions in each organization as the budget cycle advances. This is an encouraging framework for action that development partners and civil society can support.
BOX 6: THE ROLE OF GENDER CHAMPIONS IN THE UGANDAN BUDGET LAW

Introducing a Certificate of Gender and Equity Compliance within the Public Finance Management Act of 2015 reinforced the implementation of GRPEM. The certificate requires all government agencies to show that their budget includes gender and equity considerations before it can be discussed by the Ugandan Parliament. Making this legislation change possible has required the collaboration of champions within and outside Parliament.

The idea was originally conceived in 2013 by the chairperson of the Human Rights Committee to emulate the ‘certificate of financial implications’. The chairperson saw that the budget law was unlikely to change. Other parliamentarians proposed to include the certificate in the Equal Opportunities Commission Act. However, this idea was rejected by the chairperson since the law was perceived as weak for not having enforcement mechanisms.

The chairperson then recognized that the development of the new Finance Management Act was an opportunity to introduce the certificate within a stronger law. The head of gender and equity mainstreaming in the MoFPED supported the chairperson in designing a functional certificate in line with the existing budgeting process. This initiative received the legislative support of the deputy speaker.

Key actors influenced the design, discussion and eventual inclusion of the gender certificate in the new bill, notably the chair of the Human Rights Committee, the deputy speaker and the head of gender and equity mainstreaming in the MoFPED, all of whom were women. While in this case women led the campaign, this is not a prerequisite for change to take place. Champions for gender equality in key positions of authority, both women and men, are critical to developing the vision, knowledge and legislative authority for introducing gender-responsive processes such as GRPEM. Development partners have also played a key role in building local capacity. Since its inception in 2012, funding for the Gender Unit in the MoES has come from development partners. However, acknowledging its importance, the Ugandan government has brought the Unit within the financial structure of the MoES in 2019 to ensure its sustainability.
BOX 7: THE VOLUME OF EXPENDITURE MATTERS FOR GIRLS’ EDUCATION IN UGANDA

Education has been at the forefront of implementing GRPEM in Uganda, with clear successes. However, the overall volume of spending on education is a challenge to the budget landscape for education. The share of education sector spending as a proportion of both the total government spending and its gross domestic product has declined sharply over the last two decades. Measured by either standard, the education expenditure in Uganda has fallen by almost half of the maximum levels observed around the year 2000 (see Figure 4).

![Figure 4: Uganda Education Expenditures](image)

The current funding formula used for non-wage expenditure leads to very large variation on the per capita funding by district. Districts with the highest levels of per capita funding receive four times the amount compared to districts with the lowest levels of funding. Large changes in per capita funding over time, adjusted by inflation, are also found. In some municipalities funding has been halved, while in others it has doubled. The task of supporting girls’ education, particularly for the most vulnerable girls, is increasingly challenging in districts with shrinking per capita budgets.
The regions with the highest budget per student receive more than 4x the amount received by the regions with the lowest budget.

Per pupil budget doubled in the last 7 years

Source: Author calculation based on MoE and MoFPED data for fiscal years 2017/18 by district; change in percentages calculated from the 2010/11 fiscal year. All values adjusted by inflation.
The reality of budget constraints experienced by many low- and middle-income countries underlines the importance of considering both the effectiveness and cost of programmes as part of their selection process. The international education community is beginning to rise to this challenge: The number of rigorous evaluations to assess the effectiveness of education programmes has increased significantly over the past decade,\(^{43}\) including evaluations of programmes targeting girls’ education.\(^{44}\) However, less is known about the cost of these efforts, leaving MoE stakeholders without the vital information they need to make informed choices. Cost-effectiveness analysis can be a useful tool for stakeholders in the MoE and the MoF in choosing which programmes to invest in that can address the needs of different groups of girls within the available resource envelope. Providing education to the most marginalized girls will likely require complex responses.\(^{45}\)

**BOX 8: WHAT IS THE COST OF A PROGRAMME?**

The cost of a programme reflects the value of all the ingredients required for its effective implementation.\(^{46}\) In most cases, the value of the ingredients comes directly from the amount spent (e.g., the cost of buying new textbooks). However, other inputs do not imply a direct financial disbursement, either because they are donations, such as the time of volunteers, or because they leverage assets or people already in place. The value of these inputs comes from their opportunity cost and also needs to be included in the cost estimation. For example, the time required by teachers to implement a programme may not reflect higher financial costs, but this time has a value, and we can use teachers’ hourly wages as a proxy for its opportunity cost.

Imagine that a programme benefiting 10 students requires only two ingredients: a book per child and a dedicated teacher for one day for the 10 students. The teacher is paid directly by the MoE and books are bought new at a cost of US$10. How can you measure the value of a teacher’s day? If the weekly wage of teachers is US$100, then the value of each day can be estimated at US$20. Therefore, the total cost of the programme would be US$30, or US$3 per child, even if only US$10 was the additional financial cost to the organization running the programme.
3.1 What is cost-effectiveness analysis?

Cost-effectiveness analysis is the comparison of the costs and outcomes (effectiveness) of different programmes. The main CEA indicator is the cost-effectiveness ratio, calculated as the effectiveness of a programme divided by its cost; it represents how a measure of effect is associated with a monetary unit. For example, if a programme increases attendance by 15 per cent and it costs US$100, then the cost-effective ratio is 0.15 percentage points in attendance per dollar.

Through CEA we can summarize a complex programme as a ratio of effects to costs and use this measure to compare multiple programmes in different contexts and in different years. CEA helps inform decisions on which programmes have higher effects given their cost, in order to allocate limited resources to maximize impact. However, CEA is not a prescription for which intervention to use; it is one of multiple selection criteria. One reason for this is because in cost-effectiveness analysis, only one outcome can be used for comparison, so programmes targeting multiple outcomes may be misrepresented as relatively expensive.

For example, a school meals programme that affects enrolment and health outcomes can only be compared to other education programmes based on their effect on enrolment – not on the health outcomes.

3.1.1 Considerations for cost-effectiveness assessments

There are several considerations when using cost effectiveness to compare multiple programmes for girls:

- Select a key indicator, since only one effect can be analysed across programmes. For example, compare programmes based on their effect on learning on standard deviations, as opposed to passing rate or points in a test. Another indicator can be additional years of schooling that aggregates changes in both enrolment and attendance. The key indicator is likely to relate to a policy priority in the education sector plan.

- Assess and compare the different effects and costs for girls and boys, as these may be significantly different. One example is separated latrines, which are more effective for girls than for boys. Building latrines for girls would also have a different cost if an incinerator or other menstrual hygiene management (MHM) facility were to be considered.

- Understand the context of the original and planned programmes. The likelihood of a programme being effective is to some extent contingent on the barrier being targeted and the wider context. Conditional cash transfers, for example, cannot overcome supply constraints such as the lack of schools. Additionally, changes in local prices require further adjustments to compare the cost of education interventions across countries, and even across regions within the same country. In most cases, the cost of education interventions will be largely determined by local salary levels, such as teacher salaries, and therefore adjustments are required to reflect these differences.

- Consider the difference between the effect and cost of a pilot programme and a large-scale one. Scaling a programme may lead to changes in both its effect and cost. For example, the Skilled Teachers Achieving Results for Students programme in the United States showed promising effects on test scores when class sizes were reduced (on a sample of 79 schools). However, a large-scale implementation led to an increase in teachers with less training and fewer years of experience, due to their rise
in demand. In this case, the unintended side effect of scaling the programme made it less effective than the pilot.\textsuperscript{52} Alternatively, scaling a programme may lead to a lower cost per beneficiary (see Section 3.3).

### 3.2 Cost effectiveness in girls’ education

There has been a noticeable push in the wider development community in recent years to increase the use and reporting of cost effectiveness in education programmes. For example, in 2012,\textsuperscript{53} FCDO issued the first report on the principal cost drivers of their education programming, providing estimates for teacher salaries, textbooks, per child unit costs, teacher training and classroom construction across 20 countries. They also conducted a rigorous monitoring of costs in 14 programmes funded by the Girls’ Education Challenge for its final evaluation in 2017.\textsuperscript{54} All programmes in the Girls’ Education Challenge were bundles of interventions, meaning they included multiple components in order to reach their learning objectives. The evaluation also included a difference-in-difference analysis of their effectiveness and provided insight on the potential of using CEA to compare programmes that improve girls’ learning outcomes (see Figure 6).

Girls’ learning outcomes in maths and language showed considerable variation depending on the programme implemented. Compared to the control group, participants in the Aga Khan Foundation (AKF) programme in Afghanistan improved 9 percentage points in maths at a cost of just under US$300 per beneficiary. In Kenya, participants in the Education Development Trust (CfBT) programme improved their reading skills by 13 words per minute at a cost of US$60 per beneficiary compared to the control group; a much lower cost per beneficiary than other programmes. In both cases, differences were statistically significant. It is worth highlighting that there was no clear link between cost per beneficiary and outcomes, as the most effective programmes in improving literacy and mathematics results were not necessarily the most expensive ones per beneficiary. This highlights the importance of assessing cost effectiveness.\textsuperscript{55}

When data makes it possible to compare programmes based on cost effectiveness, the results are illuminating. Based on randomized control trials implemented by the Abdul Latif Jameel Poverty Action Lab, it is possible to estimate the cost effectiveness for some key programme alternatives.\textsuperscript{56,57} These estimations compare the additional years of education that can be expected from spending US$100 on a programme. The results from this specific analysis suggest that some of the most cost effective alternatives, such as distributing iron supplements, developing village schools to reduce distance and fostering the development of low-cost private schools (e.g., fellowship schools), deliver statistically significant higher effects in terms of additional years of education for girls than for boys.

This review also shows how programme design can leverage both cost and outcomes to improve overall cost-effectiveness. A programme providing conditional and unconditional cash transfers for girls in Malawi found higher effects for conditional transfers. The effects were higher for lower transfer amounts, demonstrating that results can be strong regardless of the transfer size.\textsuperscript{58} The summary of the CEA from this review can be found below (see Figure 7).
The case of menstrual hygiene management highlights two limitations of cost-effectiveness analysis for girls’ education: low data availability on cost and impact, and mixed results from evaluations. Self-reported information suggests girls miss school days due to menstruation. In Indonesia, 11 per cent of girls reported missing at least one school day due to menstruation, while in Malawi, 7 per cent of girls reported missing at least one school day due to heavy bleeding. However, rigorous studies have found limited effect of MHM programmes on attendance. In Nepal, no overall difference in attendance was found from a programme that provided information and free reusable pads. Similarly, in a randomized control trial in Western Uganda in which both education and sanitary pads were provided, there was no effect on attendance. A recent smaller programme in rural Uganda showed a 5.2 per cent increase in attendance of girls who received an education programme and a set of reusable sanitary pads at an estimated cost of US$8.67 per person per year. However, findings were affected by poor participant retention rates, issues of intervention fidelity and the attendance measures used.

Menstrual hygiene management interventions may have wider impacts beyond girls’ school attendance. Research from education and public health literature show that MHM has important links to girls’ knowledge and management of menstruation. The evidences from multiple studies indicate a positive and significant effect. MHM programmes have proven effective in improving the amount of information and in changing both attitudes and practices on menstruation in multiple low- and middle-income countries including Malawi, Peru and Uganda. These impacts could have important benefits for girls’ psychosocial welfare, which in turn impacts performance at school. Deepening the evidence base on the links between MHM interventions and education, with costings, is a potential area of contribution by academics, civil society organizations and development partners, all of which can be supported by government evaluations.

**BOX 9: DEVELOPING A FRAMEWORK TO COLLECT COST INFORMATION**

Despite a wide agreement on the usefulness of cost estimates, it is rare to see cost data publicly available, whether in peer-reviewed research publications, project completion reports or process evaluations.

Governments, researchers, development partners and civil society organizations can contribute to fill the evidence gap by implementing the principles behind the existing guidelines on cost-capture and cost-analysis. Collecting detailed data on financial and time-related costs requires developing a cost-capture plan before the programme takes place and embedding it within the monitoring and evaluation framework. Cost measurement guidance notes are available online.
The desk review found no cost-effectiveness evidence for gender-responsive pedagogy, gender-responsive curriculum reforms or gender-responsive teacher training, although some of these interventions are elements within larger bundled programmes that have been assessed using cost-effectiveness analysis. Two CSOs, Promoting Equality in African Schools and CAMFED - Campaign for Female Education, provide examples of bundled programmes that have included gender-responsive pedagogy.

Promoting Equality in African Schools estimates that the cost of one year of gender-responsive secondary schooling is about US$260 per girl. The model includes gender-responsive pedagogy, accelerated learning programmes for out-of-school girls and extracurricular activities such as girls’ clubs. Girls are also encouraged to input into decision-making and there are annual inspections to assess whether schools are becoming more gender responsive. An evaluation found that 92 per cent of girls reported that their views were taken up by school management.

CAMFED’s72 programme includes financial support, lodging, living expenses, supplementary learning materials, life skills, educational resources and mentoring. Students attend partner public schools and, excluding fees, the programme costs US$114.5 per pupil per year. It has improved test outcomes in English (1.20 standard deviation) and maths (0.57 standard deviation) and has increased participation with a cost effectiveness of 1.7 years of schooling per US$100 spent.

Sexuality and sexual health programmes have been assessed for their cost, with limited evidence on cost effectiveness in education. A six-country comparison of costs per student for sexuality and sexual health education programmes found that costs ranged from US$7 per student in Nigeria to US$160 in Indonesia.73,74

Decision makers from the MoE would do well to consider the CEA evidence available, while academics, civil society organizations and governments could benefit the most marginalized girls by developing rigorous cost-effectiveness evidence for existing research gaps.

3.3 Using CEA to advocate for scale-up of the Good School Toolkit in Uganda

3.3.1 The Good School Toolkit and evidence of its cost effectiveness

The Good School Toolkit is a group-based behavioral intervention that aims to change the operational culture for teachers, students and staff to reduce violence in schools.75 Developed by Raising Voices, a Ugandan CSO, the GST draws on the Transtheoretical Model.76 It contains techniques that have been shown to be effective in changing teacher behavior in primary schools77 and in reducing intimate partner violence.78 The GST has six steps with over 60 activities to be implemented over 18 months, the equivalent of three school terms. The activities engage teachers, students, staff and the community to reflect how they can promote quality education in their school. All materials are freely available from Raising Voices’ webpage.79
Violence in school affects millions of children around the world. Exposure to physical violence in childhood is associated with an increased risk of depressive disorders and suicide attempts, and with perpetrating or experiencing intimate partner violence in later relationships. Negative impacts from violence have been observed in school participation, learning levels, completion rates and on promoting gender equality in education. For example, evidence from Nepal and Lebanon show that violence perpetrated by teachers and school staff in the form of corporal punishment and harsh treatment is linked to students’ early exit from schooling.

School-related gender-based violence is defined as acts or threats of sexual, physical or psychological violence occurring in and around schools, perpetrated as a result of patriarchal norms and stereotypes, and enforced by unequal power dynamics. It also refers to the differences between girls’ and boys’ experiences of, and vulnerabilities to, violence. Evidence suggests that girls are at greater risk of sexual violence, harassment and exploitation, while boys are more likely to experience frequent and severe physical violence. Violence in schools reflects underlying social norms regarding authority and expected gender roles. Unchecked gender discrimination and power imbalances in schools encourage attitudes and practices that uphold unequal gender norms and allow the toleration and continuation of gender-based violence.

There is a paucity of global comparable data on various forms of school-related violence. National data shows a high rate of physical violence perpetrated by teachers against students in Tanzania (50 per cent), Zimbabwe (64 per cent) and Kenya (40 per cent). In Uganda, corporal punishment has been banned since 1997. However, national and regional surveys reveal that violence is a near-universal experience for students, with up to 92 per cent of students aged 11-14 years experiencing physical violence from school staff.
In a randomized control trial, the Good School Toolkit was associated with a decrease of 42 per cent in the risk of past-week physical violence from school staff. Past-week physical violence in participating schools stood at 52.7 per cent compared to 31 per cent after the programme was implemented. While the GST has been effective for both girls and boys, it is slightly more effective for male students. The GST did not improve mental health or student educational test scores in the participating schools. Schools with higher levels of exposure had larger decreases in violence during the study. Three exposure factors have been associated with higher reductions in physical violence:

- **Active groups.** Having the presence of a pupil court and a Good School pupils committee.
- **Classroom rules.** Having written rules and regulations for how pupils should behave, developed in conjunction with students.
- **Materials.** Having GST booklets for students (and discussions about the GST) and posters in school.

Raising Voices has conducted a detailed cost-effectiveness assessment of the GST. Implementing the 18-month programme costs US$279,000, which is equivalent to US$7,500 per school or US$15 per student per year. Based on the effectiveness of the project, it is estimated that the intervention averted 1,620 cases of past-week physical violence. This implies a cost effectiveness of US$245 per case of violence averted. Assessing the relative cost effectiveness of the GST for preventing physical violence in school is not possible because it is the only intervention of its type that has been rigorously evaluated and costed. However, a comparison with other violence prevention programmes highlights its potential. The Raising Voices SASA! approach to prevent intimate partner violence in Uganda has an estimated cost per case averted of US$485, while in South Africa, the Sisters for Life programme to prevent intimate partner violence and strengthen gender equality has reported an estimated US$891 per year free of violence. The gendered nature of violence in school has meant that for an intervention to be successful, it must incorporate elements tailored specifically to girls and boys. As part of its design, the GST has also incorporated activities focused on preventing harassment and other types of violence that pose greater risks for girls.

Scaling the GST would require the public education system to incorporate the toolkit within its regular programming. However, its cost is a meaningful barrier for the Ministry of Education and Sports. The following sections develop a road map for scaling the programme within the MoES and estimates the cost of the programme reaching all students in public primary schools in Uganda.

### 3.3.2 Assessing the cost of scaling the GST

Building on the existing effectiveness and costing evidence for the GST, our research set about estimating a path for the programme to be scaled up within the MoES by generating the cost estimates of gradual expansion to all public primary schools in Uganda. This analysis, conducted with the consent and participation of Raising Voices and the MoES, assists in Raising Voices’ effort to advocate that the programme be adopted and scaled by the Government of Uganda. It also provides valuable insight for other programmes that have proven effective at the pilot stage, but have costs per beneficiary that are unaffordable to the public sector in countries where they may be needed the most.

At the pilot stage, the GST was implemented mainly in public primary schools with the support of Raising Voices. Therefore, scaling the programme requires adapting its core
implementation components into existing MoES structures and processes. The implementation components of the GST are divided into four components:

- **Materials.** Printing and distributing the Good School Toolkit publications, booklets and posters.

- **Capacity building.** Capacity building within the MoES to support the new programme, training government teacher trainers, and training teacher ‘protagonists’ and head teachers at each school.

- **Toolkit redesign.** Cost of redesigning the toolkit as needed based on the scale-up plan.98

- **Monitoring and evaluation.**

These components fit existing capacities and areas of work both within the MoES and Raising Voices, which allows for an easier cost estimation. The overall path to scaling is described below (see Figure 9).

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**FIGURE 9: PATH TO SCALE THE GST WITHIN THE MOES**

- **Print and distribute materials.** Move from independent printing to printing toolkit and booklets within the public textbook contract.
- **Train teacher protagonists and head teachers.** Add GST in teacher training curricula and as a component for in-service teacher training.
- **Technical support to schools.** Schools develop peer networks with support from the MoES.
- **Monitoring & evaluation.** Include GST within official monitoring & evaluation protocols with technical support from development partners.
- **Programme redesign.** Raising Voices and other CSOs are active technical partners with the MoES to adjust the GST as needed.

Source: Author.
Utilizing the government’s competitive bidding process and price reductions for a higher volume of printing, can make producing materials for the public system more cost efficient. Furthermore, materials that are currently distributed separately, such as student brochures, can be added to existing textbooks to reinforce their role within the education process. Adding the GST content into existing materials will also simplify the logistics process of distributing booklets to every student and toolkits to every school.

In the current programme, teacher facilitators lead the implementation of the GST in school. All the facilitators are trained by Raising Voices in their offices through a three-day seminar. Transitioning to public in-service and teacher training colleges can be facilitated by four capacity-building components:

- **Training of trainers.** A first step is for Raising Voices to train the government instructors involved in the teacher and in-service training process. The objective is to provide them with tools to be able to run the training of teachers independently.

- **Capacity building for local governments.** As the GST is implemented in new areas, two local district officials and one regional official can be introduced to the programme and its components. The objective is to keep local governments engaged in the implementation process and leverage their support in monitoring local primary schools. District inspectors and education officials can be included. Five MoES officials can participate in the training to become familiar with the programme and to support district officials along the process.

- **In-service training for teacher protagonists and head teachers.** Two protagonist teachers and 1.3 head teachers per school can be trained as the school joins the programme. This can

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BOX 11: **THE HUMAN FACTOR OF TRANSITIONING A PROGRAMME TO THE MOE**

Transitioning a non-state programme into public hands presents a series of additional considerations. Separate interviews with staff at the MoES and Raising Voices have highlighted some of the most human aspects required for a fruitful working relationship. The MoES has emphasized that they need the ability to independently redesign and monitor the programme. This shows that public actors are sometimes not persuaded by evidence published in peer-reviewed journals if they are unable to independently verify it, or if they were not invited to participate early in the design process.

A CSO may face challenges with sustaining a long-term working relationship. The GST has been developed for over six years, a period during which ties between the CSO and the MoES have been threatened by institutional memory and by turnover of key decision makers within the ministry. As a response to both challenges, Raising Voices recently created a liaison position to focus on working with the MoES. The first Memorandum of Understanding between the two organizations was signed in early August 2019.

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be part of the regular in-service training mechanism and included as an elective component in teacher training colleges. The implementation can be carried out by the instructors trained in the ‘training of trainers’ component.

- **MoES technical capacity.** As the training of teacher protagonists and head teachers is integrated into existing mechanisms, there are additional needs for personnel and working capital within the MoES. These needs can be included in the estimated budget for this component.

The scaling and long-term implementation of the toolkit requires a regular review process. As the programme reaches maturity in schools, changes may be needed to continue being effective in decreasing the rate of violence. Long-term scaling requires a budget contingency to include this redesign process. This need is clear given that even from the implementation of the pilot programme, some redesign needs have surfaced, in particular the need to improve programme exposure to girls. The redesign component is independent of the required monitoring and evaluation, which is also included in the budget estimation.

Given the size of the Ugandan school system, the assumption is that a progressive escalation of the programme would reach all schools in five years. A yearly increment of 20 per cent of schools reached each year is the assumption, as the number of students, teacher protagonists and head teachers grows proportionally. An analysis of the total cost shows that the cost per child could be brought down to an average of US$5 per child per year, when leveraging the existing procurement, training and monitoring and evaluation processes. The total cost per child is comprised of US$2 financial cost, deriving mainly from the acquisition and distribution of materials and the capacity-building cost of teacher facilitators. The additional US$3 is mainly derived from the value of teachers’ time dedicated to implementing the activities in the GST. This differentiation is important; the financial component is relevant in discussions about additional budgetary needs, while the opportunity cost of teachers’ time reflects the additional load this puts on them.

Time dedicated by teachers and other actors in implementing the programme represents the highest percentage of the overall cost. Being able to streamline some activities could significantly reduce the overall cost. This is reflected in the sensitivity table above (see Figure 10), where a potential US$0.40 reduction in total cost could be captured from a 10 per cent savings in the total opportunity cost.

The analysis highlights that pilot costs can be meaningfully reduced at scale. For programmes that rely on materials, there are substantial benefits to be gained from the procurement process. The benefits come mainly from the volume of the procurement process and its tax advantages. Human capital development costs can also be meaningfully reduced by engaging in mechanisms led by the government, such as in-service training and teacher training colleges. Including an additional training within an existing programme minimizes the disruption to teachers’ schedules and ultimately costs less than having a stand-alone training. Other costs, such as the value of time associated with implementing the programme, are unlikely to change. Putting too much emphasis on opportunity costs could mislead MoES officials to believe the project is unaffordable. Adjusting the opportunity costs would require not only a scale-up, but a programme redesign.
FIGURE 10: SUMMARY OF COST ANALYSIS

<table>
<thead>
<tr>
<th>Cost per child (present value over the four ramp-up years)</th>
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<tbody>
<tr>
<td>Percentage changes in opportunity cost/financial cost</td>
</tr>
<tr>
<td>Financial cost</td>
</tr>
<tr>
<td>Opportunity cost</td>
</tr>
<tr>
<td>-10%</td>
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<tr>
<td>-5%</td>
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<tr>
<td>0%</td>
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<tr>
<td>5%</td>
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<tr>
<td>10%</td>
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<table>
<thead>
<tr>
<th>Summary of costs</th>
</tr>
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<tbody>
<tr>
<td>Financial cost (UGX)</td>
</tr>
<tr>
<td>Opportunity cost (UGX)</td>
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<tr>
<td>Total cost (UGX)</td>
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<table>
<thead>
<tr>
<th>Total cost per child</th>
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</thead>
<tbody>
<tr>
<td>Financial cost</td>
</tr>
<tr>
<td>-Average of PV-</td>
</tr>
<tr>
<td>Financial cost per child</td>
</tr>
<tr>
<td>-Average of PV-</td>
</tr>
<tr>
<td>Cost per child after implementation (in USD)</td>
</tr>
<tr>
<td>Financial</td>
</tr>
<tr>
<td>Total</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Financial cost (USD)</th>
<th>For 2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>1: Learning materials</td>
<td>2,117,391</td>
</tr>
<tr>
<td>2: Capacity building</td>
<td>1,914,323</td>
</tr>
<tr>
<td>3: Programme redesign</td>
<td>201,586</td>
</tr>
<tr>
<td>4: Monitoring and evaluation</td>
<td>148,165</td>
</tr>
<tr>
<td>Total</td>
<td>4,381,465</td>
</tr>
</tbody>
</table>

Source: Author.
Gender-responsive public expenditure management and cost-effectiveness analysis both play a role in a gender-responsive education sector planning process. To prepare a gender-responsive ESP, governments will want to understand the extent to which girls and boys are accessing education and learning, and what other marginalizing factors affect their experiences. Incorporating the role of gender will also build on understanding the main bottlenecks and barriers faced by girls and boys. The next phase is to plan interventions and programmes to overcome these barriers, which requires governments to assess programme alternatives and their likely effects and to ensure they are budgeted for.

Cost-effectiveness analysis and gender-responsive public expenditure management are both tools to allocate resources equitably, effectively and efficiently for girls’ education. At the planning stage, CEA informs relevant programme alternatives, while GRPEM helps to assess the current allocation of financial resources. As the government moves into adopting the sector plan, GRPEM ensures gender is incorporated throughout the budgeting process and financially supports the selected programme alternatives. Monitoring and evaluation also allows for financial tracking to assess expenditure and costing, which will in turn build the base of analysis for the next budget cycle.

**FIGURE 11: GRPEM AND CEA IN THE CONTEXT OF EDUCATION SECTOR PLANNING**

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Source: Author
4.1 Recommendations

4.1.1 Gender-responsive public expenditure management

Recommendations for GRPEM include:

1. **Support gender-responsiveness in the domestic financing of education.** Governments, civil society and development partners must acknowledge that most education resources come from government budgets and they must push for gender considerations to be included in the budgeting process. It is not enough to change the way development aid is provided.

2. **Develop the required data.** Governments must strengthen the collection and reporting process of gender-disaggregated data. Development partners seeking to trigger or reinforce GRPEM should also support developing local capacity to collect and analyse data.

3. **Consolidate successful programmes.** Local education ministries need to incorporate successful GRPEM projects by using development partner funds.

4. **Leverage reform environments to raise the issue of GRPEM.** New education sector plans, changes to the budget laws or parliamentary discussions on equity and gender equality can be fundamental to the development of GRPEM.

5. **Allow the GRPEM initiative to permeate into sub-national levels of government.** Developing capacity, gaining political support and strengthening data collection and analysis provides local governments with ownership of the initiative.

6. **Support champions in key positions within the national government.** This includes the MoF, the MoE or parliament, who can all be empowered to foster change and create political will. Local champions are needed to put in place mechanisms for GRPEM. However, these champions often need internal and external support to thrive.

7. **Build areas of cooperation with civil society.** Local and national organizations can be important actors on budget accountability and GRPEM. CSOs can also act as triggers of discussion by using gender-aware citizen report cards and expenditure incidence analysis.
4.1.2 Cost-effectiveness analysis

Recommendations for CEA include:

1. **Support knowledge generation.** All development actors should support an expanded knowledge base on the cost effectiveness of programmes that support girls’ education, particularly in areas where there are few or no high-quality studies (e.g., menstrual hygiene management, gender-responsive curriculum design and gender-responsive teacher training).

2. **Require cost tracking.** Development partners should require detailed and standardized cost tracking as part of their monitoring tools for funded projects. Detailed cost tracking should rely on the ‘ingredients method’, or a similar approach, that allows cost comparisons between programmes.

3. **Assess both financial and opportunity costs.** Cost information should be programme-specific and differentiate between financial and opportunity costs to assess financial sustainability and the time burden it may cause education professionals.

4. **Build areas of cooperation with civil society.** Local CSOs have a key role to play in piloting initiatives and testing their cost effectiveness. Development partners and ministries of education would do well to benefit from the existing evidence in order to reach the most marginalized girls.

5. **Assess the possible scaling of successful programmes.** The cost per participant of effective pilot programmes can be significantly reduced at scale. Understanding cost components and how to leverage existing processes within the MoE is an important step to assessing the costs of scaling.
Two separate literature reviews were developed focusing on gender-responsive budgeting and cost effectiveness. A focus on education, gender and girls in low- or middle-income countries was the main inclusion criteria.

The primary sites for searches were:

- EconLit
- Education Resources Information Center
- Google Scholar
- Web of Science

A review of publications by institutions with important work on girls’ education and budgeting included:

- Brookings Institute
- FCDO
- Global Partnership for Education
- International Monetary Fund
- Organisation for Economic Co-operation and Development
- United Nations Children’s Fund

Open budget portals reviewed for the GRPEM case study included:

- BOOST - World Bank portal
- International Budget Partnership
- Organisation for Economic Co-operation and Development Statistics
- Uganda’s Ministry of Finance, Planning and Economic Development

The current project intended to build on existing literature reviews. As described in the inclusion criteria, these sources were used to increase the reach of the work within the available time constraint. Individual studies within the search criteria, but not covered in the existing reviews, were assessed independently.

### ANNEX I: METHODOLOGY NOTE FOR THE DESK REVIEW

The literature review was based on five inclusion criteria:

1. Publications from 2000 onwards in peer-reviewed journals, international institutions, national development agencies or key think tanks (exceptions on the date of publications made for literature on contexts or frameworks)
2. Unpublished working papers produced from 2010 onwards (if produced before 2010 and never published, they were deemed likely to have methodological flaws)
3. Cost-effectiveness literature if it had specific estimations on the effect and cost for girls
4. Literature on developing countries (evidence for developed countries only for context)
5. Meta-analysis and literature reviews preferred over individual papers to increase the reach of the review
## ANNEX II: LIST OF INTERVIEWS AND INTERVIEW QUESTIONS ON GRPEM IN UGANDA

<table>
<thead>
<tr>
<th>Day 1</th>
<th>Day 2</th>
<th>Day 3</th>
<th>Day 4</th>
<th>Day 5</th>
<th>Day 6</th>
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<tbody>
<tr>
<td>Nabendra Dahal, Chief of Education</td>
<td>Angela Nakafeero, Gender Technical Advisor</td>
<td>Julius Mukunda, Executive Director International Budget Partnership: Guillermo Herrera, Project Coordinator, Assessing Budget Credibility Project (telephonic)</td>
<td>Sofia Nalule, Member of Parliament and former head of the Equity Commission Equal Opportunity Commission: Evans Jjemba, Principal Compliance and Reporting Officer</td>
<td>Margarete Kakande, Head of Budget Monitoring and Accountability Unit</td>
<td>Matyama Frederick, Commissioner</td>
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<td>Diego Angemi, Chief of Social Policy</td>
<td>MoES Planning, M&amp;E and Budget: Fredrick Matyama, Commissioner, Education Policy Planning and Analysis Department</td>
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<td></td>
<td>Vicent Ssozi, Assistant Commissioner-M&amp;E</td>
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<td>Derrick Namisi, Principal Budget Officer</td>
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Meetings before week 1 (telephonic)
FCDO Uganda:
Isla Gilmore, Education Adviser
Betty Ikanza, Gender Budgeting Specialist
The following organizations were consulted:

- Civil Society Budget Advocacy Group (local CSO)
- Equal Opportunity Commission
- International Budget Partnership
- Ministry of Education and Sports
- Ministry of Finance, Planning and Economic Development
- Ugandan Parliament
- FCDO
- United Nations Children’s Fund

Each interview lasted between 45 to 90 minutes. The interviews focused on perceived success factors and challenges for the GRPEM initiative, as well as the path forward for the initiative. For confidentiality reasons, this report focuses on general findings without associating them to specific interviews.

All interviews were divided into three parts:

1. Introduction of the project and its objectives
2. Interview questions
3. Interviewer repeats back key messages from the interview as a means of verification and answers any questions the interviewee may have

Interviewees were sent the questions in advance but were not requested to prepare any written answers. The first question was the starting point for all interviews, but other questions were presented in different orders based on context. Questions on district-level processes were not discussed with officials who declared not to be aware of district-level data or processes.

Interview questions:

1. At a national level, are there any key best practices for gender-responsive budgeting (GRB) in education that you would like to highlight? Are there any barriers?
2. At the national level, what do you see as the next step for the development of GRB in education?
3. Has the implementation of GRB been equally successful in all local (district) governments? Could you emphasize some key districts where GRB has been particularly well implemented and why, or a district where there are areas of opportunity?
4. Are there any benefits or changes in the budgeting you would highlight as a result of the GRB initiative at the national or local (district) level? Are there any particular challenges?
5. At the national or local (district) level, has GRB been associated to efforts in tracking the costs of programmes, and in particular in tracking the different programme costs for boys and girls?
6. Please feel free to share any other important information that you consider would be useful to the analysis.


8 Ibid.


13 Ibid.


27 This approach is called budget incrementalism, because only the changes or increments in the budget are discussed or allocated. A discussion focused on children can be found in: UNICEF (2016). How to Engage in Budget Cycles and Processes to Leverage Government Budgets for Children. PF4C Technical Guidance Note Series, No. 1. https://www.unicef.org/sites/default/files/2019-12/Engaging_in_Budget_Cycles_and_Processes_FINAL.pdf


29 Lahiri, A., Chakraborty, L. and Bhattacharyya, P.N. (2002). Gender Budgeting in India in Follow the Money Series, New York: UNIFEM.


33 Relevant studies include:


34 The term ‘low- and middle-income’ reflects countries with gross national income per capita at or below the benchmark set as ‘high-income’ by the World Bank’s country classification.


42 ibid.


44 A comprehensive review on the effectiveness of programmes focused on girls’ enrolment, attendance and learning can be found in:


This is because education is non-tradable and its price is affected by a phenomenon known as the Balassa hypothesis, where the price of non-tradable goods relative to tradable varies depending on the income level of the country. The following document can be a useful reference for comparing costs across countries: World Bank (2015). Purchasing Power Parities and Real Size of World Economies: A Comprehensive Report of the 2011 International Comparison Programme. Washington, DC: World Bank Group.


In terms of programme structure, both Aga Khan Foundation and Education Development Trust spent mainly on teacher training (39 per cent and 24 per cent of all budget, respectively).

J-PAL has published costing templates, costing guidelines and a Comparative Cost-Effectiveness Analysis to Inform Policy in Developing Countries. https://www.povertyactionlab.org/research-resources/cost-effectiveness


86 ibid.


97 Microsoft Excel was used to develop a model of the estimated path to scalability in order to calculate the cost and yearly budget requirements. The model, with input, assumptions and calculations, can be made available upon request.

98 The model assumes that the cost of developing the original toolkit is a sunk cost and it is not included in the cost estimation.

99 GRB was preferred to GRPEM during the interviews for being a more commonly understood term. GRB comprises both public expenditure and public financing, but the latter category does not apply to education policy.
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