

3.3 Gender-responsive EiE costing, cost tracking, and cost analysis

<p>INEE Minimum Standards</p>	<p>There is no minimum standard that explicitly relates to this tool. However, the INEE Reference Guide on Education Financing provides related guidance aligned to the INEE MS. Costing is typically conducted for informing policies and plans and therefore linked to:</p> <p>Domain 5: Education policy</p> <p>Standard 2 – Planning and Implementation</p> <p>Education activities take into account international and national educational policies, laws, standards, and plans and the learning needs of affected populations</p>
<p>Primary users</p>	<p>National, regional</p> <ul style="list-style-type: none"> • EiE managers and personnel involved in proposal design, budget development and monitoring, and financial reporting (i.e., finance managers); • cluster coordinator due to setting costing standards/guidelines part of the cluster strategy process.
<p>Collaborators</p>	<p>Education planners; Country Cluster or Local Education Working Groups stakeholders applying pooled funding criteria and standardized unit costs for response frameworks/strategies, and/or joint proposals; and institutions’ regional education advisors and/or other regional staff who support planning and budgeting.</p>
<p>Purpose of tool</p>	<p>To understand gender-responsive unit costs (costs per person) and ingredient costs (total costs of parts of an activity) considerations across common EiE intervention types;</p> <p>To understand why and how to track gender-responsive EiE intervention costs;</p> <p>To understand why, when, and how to conduct a ‘rapid cost analysis’ on costs to inform cost and budget adaptations for context-specific, gender-responsive EiE interventions.</p>

Introduction

After developing a gender-responsive EiE theory of change, with a logical framework and results framework, EiE strategies and activities ('interventions') need to be costed and budgeted. EiE costing⁸ needs to ensure all costs (total costs, unit costs, and ingredient costs) and budgets are gender-responsive.

This tool will help you track and analyze the ingredients and ingredient costs of EiE interventions – including how gender is differentiated in these costs over time in protracted settings. This helps with identifying the planned and actual costs of implementing gender-responsive EiE interventions. The tool provides a foundation of cost information to assist with further analyses which will help you understand cost-effectiveness and decide which gender-responsive interventions to scale up, why, how, and at what cost.

Key information

The challenge

There is a growing body of evidence on programme effectiveness, but much less is known about education programme costs, including the costs of gender-responsive programmes, such as girls' education initiatives.⁹ Where gender is included in EiE proposals, funders have noted that the gender considerations in narrative sections and logical frameworks do not always correspond with the information given in planned or actual budgets.

Inadequate budgets for gender considerations could lead to an unconscious reinforcement of gender imbalances. At the very least it is a lost opportunity to use budgeting as a tool to reach gender-responsive objectives.

Inadequate budgeting for reflecting gender considerations increases the risk that gender-responsiveness will be inconsistent in, or absent from, EiE interventions. This perpetuates the lack of understanding around the cost and cost effectiveness of EiE interventions being gender-responsive.

The same concern applies to inclusion for girls and boys with disabilities or who speak minority languages. If we do not plan, identify costs, and budget for activities that enable these learners to participate in EiE assessments, implementation and monitoring, then such activities are unlikely to happen.

How can we better understand both the cost of gender-responsive EiE interventions and the extent to which money spent is adding value?

⁸ EiE costing is defined as determining an EiE intervention's total costs, unit costs (per person costs for the purposes of this tool) and ingredient costs in acute and protracted crises. These cost measurements are used to establish EiE funding criteria, budgets, and/or analysis of the cost-effectiveness of multiple programme alternatives.

⁹ Colin-Pescina, Jorge U., Fry, Lucia and Fyles, Nora (2020) Research to Support [Better Spending for Girls' Education](#), New York City, NY: United Nations Girls' Education Initiative (UNGEI) and Malala Fund.

Essential considerations for EiE programme managers and finance managers

Essential consideration 1 – understand the ingredients and ingredient costs (parts of the overall cost) and unit costs (per person cost) for ensuring that gender is adequately addressed within EiE interventions and overall programmes. Ingredients data can be captured in acute and protracted settings (see action 1 below).

Essential consideration 2 – track or capture gender-responsive ingredient costs over the course of a response/programme. In acute crises we might ask what is the unit cost per participant? Then, what changes in cost happen in protracted settings, where interventions may be monitored over a longer period of time? (See actions 2-4 below.)

Understanding and tracking costs helps us conduct gender-responsive budgeting that reflects costs within and across geographic settings and/or crisis types (refugee camps vs. host communities, acute crises vs. protracted). Analysis of costs helps us understand the cost-effectiveness and scalability of individual and/or combined gender-responsive EiE interventions and programmes.

Actions

The action steps described below will help you address the two essential considerations discussed above. These steps will make it more feasible to conduct an analysis of cost-effectiveness (especially in protracted settings).

Action 1

Identify and track ingredients for each EiE intervention. Ensure the ingredient costs estimated as part of top-line budgets in proposals and plans are gender-responsive.

Ingredients¹⁰ include the categories show in [Table 3.3.1](#): facilities, services, personnel, supplies, equipment, and parent/community contributions. Each ingredient should be examined to ensure that gender-responsive costs have been factored in, such as considering the differentiated needs of girls, boys, women, and men of varying ages, levels of the education system, and types of education (formal or non-formal).

¹⁰ Here we are defining ingredients in line with how they are characterized in ECW's budget template. Every institution defines ingredients slightly differently and there is no global consensus yet. Ensure the way you define ingredients aligns with how your institution and/or donor defines them.

Guiding questions to help you identify and track EiE intervention ingredients and their gender-responsiveness:

<input type="checkbox"/>	What different ingredients are needed for each EiE activity within a particular EiE intervention, as shown in the logical framework and results framework?
<input type="checkbox"/>	What ingredients are needed specifically to ensure an activity is gender-responsive? (See examples in the table.)
<input type="checkbox"/>	What ingredients are needed specifically to ensure an activity is gender-responsive? (See examples in the table.)
<input type="checkbox"/>	What available ingredients would meet the needs of the most vulnerable or marginalized, such as supporting access and participation for girls and boys with disabilities or supporting linguistic accessibility?
<input type="checkbox"/>	<p>Do existing budget tracking and reporting templates enable you to track and report on ingredients or the parts of the overall activity cost such as facilities, services personnel, etc.?</p> <ul style="list-style-type: none"> • If yes, is there a way to track the point in time when ingredients were used as part of an intervention? <ul style="list-style-type: none"> - If not, can you add to your budget reporting template some way of tracking when ingredients were used? • If yes, is there a way to track how many participants – in total and disaggregated by sex, age, and level of the school system (if applicable) – benefitted from the use of the ingredients? <ul style="list-style-type: none"> - If not, can you add this type of tracking to the existing budget reporting template?

[Table 3.3.1](#) provides examples of gender-responsive ingredients that form part of overall intervention costs.

Notes:

- As well as identifying gender-responsive ingredients, we need to consider who is identifying the ingredients. Both female and male staff from government and development partner agencies should be involved in identifying proposed costs. This will ensure that the decision-making and budgeting process is gender-responsive.
- Depending on the partner or donor budget template, you may only need to report on ingredients at a top-line level rather than report each ingredient across different objectives and activities.
- Depending on the budget template, you may not need to track when ingredients were used and by how many participants (disaggregated by sex, age, and school level, as relevant).
 - Adding this level of detail to an existing budget template may seem like extra work, but it will help you calculate the cost per participant after implementation (the per-person cost, ex-post – the cost per participant after the programme has been implemented).
 - Having the option to calculate the ex-post cost per participant enables you to do a rapid cost analysis (see below). This could help with further gender-responsive budgeting as the crisis evolves from acute to protracted or into a recovery phase.

Table 3.3.1.: Examples of gender-differentiated considerations of ingredients that form part of the overall cost

Examples of intervention activities from the EiE logical framework or detailed operational plan	Examples of gender-differentiated considerations for intervention ingredients (parts of the overall cost)	Ingredient relevant to which level of school system (pre-primary to tertiary)	Ingredient relevant to which groups (girls, boys, women, and men)
Ingredient type: Facilities			
Establish inclusive, adequate water, sanitation, and hygiene facilities	Do sex-segregated latrines need to be built or refurbished in learning environments? If so, what design features will help learners and teachers with disabilities to access them (with or without assistance)?	All levels	All
Develop gender-responsive school improvement plans	<p>Do schools need small grants to implement the gender-responsive actions as part of their school improvement plans (e.g., ensuring there are locks on latrines, and providing materials for posters to be displayed in all classrooms outlining the gender-responsive code of conduct and school-related gender-based violence (SRGBV) reporting and referral mechanisms)?</p> <p>→ 5.2: Facilities and services</p> <p>→ 5.3: Protection and well-being</p>	All levels	All
Ingredient type: Services			
Revise curricula to make them gender-responsive and inclusive	Does a local printing company need to be hired to print revised curriculum materials (e.g., gender-responsive primary textbooks for students and curriculum manuals for teachers across subject types; and/or gender-responsive early childhood development (ECD) parenting support group materials)?	All levels	All

Ingredient type: Personnel			
Hire suitably skilled personnel and/or build personnel capacity	Are personnel (female and male) hired for conducting assessments and validating survey findings at the local level (validation could include asking questions such as: does the cash transfer programme identified as a priority from the assessment findings address the needs of girls and boys in crisis?)?	All levels	All
	Do radio-based back-to-school campaigns hire communications personnel to develop messages for influencing girls' and boys' access and (re)enrolment in education?	Depends on context – all levels if there is access to education from pre-primary to tertiary	All
	Are national or international consultants hired within teacher/ educator training and supervision to adapt context-specific, gender-responsive training modules and learning/training materials on topics such as gender-responsiveness in psychosocial support (PSS) materials, risk-informed school improvement plans which are gender-responsive, gender-responsive and inclusive pedagogy – adapted for pre-primary to secondary age students, etc.?	All levels	All
Ingredient type: Supplies (including transport, freight, storage, and distribution materials)			
Secure transport, venues, and per diem or other incentives for participants	Are measures, such as provision of secure transport, provision of child care, and/or lodging in a secure area included when holding teacher capacity building events, so that the needs of female teachers are considered?	All levels	Female teachers/ education personnel

Ingredient type: Equipment (including non-consumables)			
Supply ECD Kits	Do ECD kits sourced from local materials include items frequently played with and preferred by both young girls and boys?	Pre-primary/ECD	All
Distribute teaching and learning materials (i.e., 'School in a Box' kits, backpacks, or learning materials)	Do backpacks for distribution to older primary students and/or female teachers include menstrual hygiene management (MHM) supplies?	Upper primary/tertiary	Girls and women
Ingredient type: Parent/community contributions			
Community mobilization activities	Does a community contribute a meeting venue – such as the use of a religious space or leader's house – for community meetings about establishing and/or monitoring gender-responsive school improvement plans?	All levels	All
	Do parents/caregivers/ adolescents (female and male) volunteer as facilitators of temporary learning spaces (TLS) for young children and/or primary age children?	All levels	Female and male adolescents and caregivers

Table 3.3.2: One common EiE intervention and its ingredients

Ingredient type	Examples of gender-differentiated needs considered for ingredients (part of the overall cost) for an example EiE intervention: Gender-responsive PSS training for education personnel working in TLS for children aged 3-6 and children 7-12 years
Facilities	N/A (training venue is a community contribution, see below)
Services	<p>A local printing company is hired to print posters and a pocket guide with icons/illustrations and/or descriptions of several gender-responsive PSS activities that education personnel may do in TLS with girls and boys aged 3-6 and aged 7-12.</p> <p>The local printing company is hired to print adapted education inspection forms for sub-national education inspectors monitoring/observing female and male education personnel (TLS service providers, pre-primary and primary teachers of young children aged 3-6 and children aged 7-12).</p>
Personnel	<p>An international and a national consultant are hired for 20 days to jointly design and adapt context-specific training modules and learning/training materials (poster, pocket guide, and national education inspection forms used for monitoring education personnel/teachers in pre-primary and primary education and/or TLS). The materials focus on gender-responsive PSS activities that education personnel may do in TLS with girls and boys aged 3-6 and aged 7-12.</p> <p><i>Will the materials need translating into other languages for beneficiaries in certain areas?</i></p> <p>The national consultant is hired to deliver a five-day training with national stakeholders (local NGO staff, sub-national education inspectors) on using these training modules and learning/training materials in TLS.</p> <p><i>What kind of participation support will be needed for participants with hearing or visual impairments? Will microphones, travel for accompanying assistants, or sign language interpreters be needed? Will interpretation into other languages be needed?</i></p> <p>Here we add the value of teachers' time in addition to the value of sub-national inspectors' time. These are important costs components even if we are not paying for them. For these ingredients, the cost is being covered by the MoE, but it should still be considered.</p>

<p>Supplies (including transport, freight, storage, and distribution materials)</p>	<p>Transport costs for distribution of gender-responsive PSS materials from the national to the sub-national level (posters and a pocket guide with icons/illustrations and/or descriptions of several gender-responsive PSS activities).</p> <p>Transport costs for secure transport for female and male TLS service providers, for girls and boys aged 3-6 and 7-12, and for female and male pre-primary and basic education teachers to attend the gender-responsive PSS capacity-building workshop.</p> <p>Transport costs for sub-national education inspectors to conduct monitoring 'inspection' visits which will include monitoring the implementation of gender-responsive PSS (cost-shared with community contributions below as inspectors will use a portion of their own budget for this activity).</p> <p>Provision of child care (expenses for child care service providers' fees at sub-national level) for female TLS service providers who bring their infants and young children who are breastfeeding.</p> <p>Lodging expenses for female and male TLS service providers, for girls and boys aged 3-6 and 7-12, and for female and male pre-primary and basic education teachers to attend the gender-responsive PSS capacity-building workshop.</p> <p>Sub-national per diem for female and male TLS service providers, for girls and boys aged 3-6 and 7-12, and for male and female pre-primary and basic education teachers to attend the gender-responsive PSS capacity building workshop.</p>
<p>Equipment (including non-consumables)</p>	<p>Items such as notebooks, pens, water, and food for national and sub-national gender-responsive PSS workshops for female and male participants.</p>
<p>Parent/ community contributions</p>	<p>National education ministry office conference room provided as a venue for gender-responsive PSS training-of-trainers.</p> <p>Sub-national municipal building provided as a venue for gender-responsive PSS training.</p> <p>Transport costs for sub-national education inspectors to conduct monitoring 'inspection' visits which will include monitoring the implementation of gender-responsive PSS (cost-shared with supply costs as inspectors will use a portion of their own budget for this activity).</p>

Note:

The actions discussed below should be conducted from the start of the proposal development and planning phase by estimating and capturing the costs of gender-responsive EiE intervention inputs over time. In acute crisis settings, only Actions 2 and 3 may be feasible. These actions are important for better understanding gender-related costs and supporting crisis-sensitive and gender-responsive budgeting. Actions 4 and 5, and their sub-actions, are likely to be more relevant and feasible in protracted settings due to the need to capture and track costs over time and the time needed to plan for and conduct a cost-effectiveness analysis (CEA).

By incorporating these actions to the extent feasible – although more detailed in scope than typical donor budgeting templates – practitioners and finance managers may collectively work to gather the data needed over time to inform (as a minimum) gender-responsive budgeting, and to conduct a CEA at the end of an initiative, likely in protracted settings. The CEA will help with designing future gender-responsive interventions within crisis and recovery settings.

Action 2

Estimate and capture the costs and determine cost-efficiency of gender-responsive EiE intervention inputs through the following steps:¹¹

A: Identify the gender-responsive project activities and their costs to inform the budget

- Identify budget lines for all ingredients for each of the gender-responsive EiE logical framework strategies and all corresponding gender-responsive activities (i.e., personnel, facilities, etc.). Each activity's ingredients need to be determined, assessed for gender-responsiveness and gender-differentiated considerations made (see [Tables 3.3.1](#) and [3.3.2](#)), and budgeted.

B: Calculate the pre-intervention cost estimate

- Determine how often, in what quantities, and at what prices items are estimated to be purchased.
- Decide the appropriate timeframe for costing the intervention based on the response timeline.
- Organize costs per activity by geographic/beneficiary groups (such as female teachers vs. male teachers, female students vs. male students and their respective ages, refugee vs. host communities, etc.) based on the differentiated ingredients or needs per beneficiary and/or geographic group.
- Determine whether there are costs borne by families, family members of different ages/sex, or communities (see parent/community contribution examples above). Determine whether these are differentiated based on the community type (refugee camp vs. host communities, female family members and/or male family members and their respective ages).

¹¹ These steps are adapted from: IRC, World Bank Group, SEIF (2019) [Capturing Cost Data](#).

- Conduct a comprehensive pre-intervention cost estimation exercise to identify what cost data is available or missing before the intervention starts. Capture cost estimates using an adapted version of a budget template. The following [Draft Cost Capture Template](#) can be used as an illustrative example. This is under field testing and will be continually updated along with additional user guidance

C: Develop a data collection and modification plan for capturing missing costs and/or tracking the evolution of costs over time.

Adapt budget templates so they do not just include costs but show how costs change over time for each line item (with pre-determined frequency, such as monthly or pre- and post-response for acute crises; or monthly or quarterly for longer, multi-year responses in protracted crises).

D: Adjust costs with actual expenditures; calculate and share cost-efficiency metrics and cost estimates for gender-responsive EiE interventions.

Capture the cost data in C above over different time intervals. Compare expected with actual costs, following the ingredients methods above. Calculate the total cost per gender-responsive EiE activity and intervention.

Using M&E data, divide costs by outputs to determine the cost-effectiveness metric. If costs are matched to outcomes (instead of outputs), use impact data to calculate cost-effectiveness using the steps outlined below. Publish estimates of costs.

 **Action 3**

Use costs captured and tracked over time to conduct a rapid cost analysis to inform budget adaptations and/or modifications. Budget templates which capture costs, as mentioned before, can also be used to budget for the continued implementation or scaling up an intervention.

The following basic questions can serve to guide the analysis:

<p>Are some of our ingredients being shared between multiple interventions within a programme and multiple programmes?</p>	<p>Often certain ingredients will be used for multiple interventions and programmes happening in parallel (e.g., a room used for multiple training initiatives or a shared vehicle).</p> <p>Have a clear estimate of the proportion of the total cost that corresponds to each programme, and do not under- or over-estimate the cost of any programme.</p>
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<p>Are there any costs specifically associated with providing the programme to girls or boys?</p>	<p>Track any gender-specific elements of the cost in order to improve the accuracy of forecasting future implementation. For example, if a school kit provides MHM supplies for female students, track this cost in order to improve planning and budgeting as the proportion of female to male students changes.</p>
<p>Are there any assets remaining after the programme ends?</p>	<p>If the programme included the acquisition or development of fixed assets, such as classrooms or equipment, their value after the programme ends should be deducted from the overall cost. For example, it would be incorrect to associate the cost of building new classrooms to a one-year assessment of a programme focused on increasing access for girls and boys in refugee camps. In the example of a classroom, an alternative would be to divide the total construction cost over the life of the classroom.</p>
<p>Have the prices of ingredients changed?</p>	<p>Known changes to the prices of relevant ingredients should be included in budget adaptations. Due to the cost of price monitoring, this exercise would be valuable mainly for large cost components such as salaries.</p>
<p>Is the ingredient 'mix' likely to change as the programme expands?</p>	<p>Different types of programmes and their respective interventions scale up differently. This is reflected in the additional ingredients need, and their ensuing cost.</p> <p>When assessing whether to replicate and/or scale up a programme and/or specific intervention from a programme in a new phase, understand which ingredients will be required in addition to or instead of the existing ingredients. This will help you better assess the budget needs going forward.</p> <p>For example, a programme that invested heavily in developing a gender-responsive curriculum may only require additional dissemination costs in future stages, while the resources required for a conditional cash transfer approach expand almost proportionally to the number of users.</p>

Action 4

Plan for CEA through cost tracking and capture steps (above) and by considering the steps outlined below:¹²

- Only one effect (e.g., increase in enrolment, such as the change in enrolment from pre-crisis to during crisis) can be analyzed across programmes. Therefore, **select one key indicator that will be compared**. Example key indicators could include:
 - 'additional years of schooling' aggregates – changes in enrolment, attendance, and learning outcomes;
 - reported incidence of SRGBV.
- **Use the effects and costs specific for different ages of children, levels of the school system, and girls and women when comparing multiple programmes.** The effects for girls, boys, women and men may be significantly different. Examples:
 - Building or refurbishing sex-segregated latrines will have different effects for girls and different costs if an incinerator or other MHM facilities are considered.
 - TLS that include younger children may have additional costs (e.g. additional para-professionals or volunteers) than facilities that only include primary-age children.
- **Understand the planned programme context and actual implementation context.** Examples:
 - Conditional cash transfers to stimulate girls' access to education in crisis and recovery and/or to deter boys from joining armed groups cannot overcome security risks such as unsafe journeys to/from school.
 - Understand changes in local prices during crises, particularly for teaching and learning materials, infrastructure/construction supplies, and additional provisions for safety (e.g., having more local area trainings rather than a regional training). Such changes may necessitate additional adjustments in order to be able to compare the cost of education interventions before and during crises, across contexts in a country (refugee camps and host communities), and across countries regionally and globally.
 - In most cases, the cost of education interventions is driven by the local salary levels (such as teacher salaries). This means adjustments may be required, particularly for the recruitment and training of female teachers. Other considerations for female teachers include their safety (location, transport needs), child care, and accelerated training programmes/options in contexts where fewer females have historically been certified as educators.

12 Adapted from Malala Fund, UNGEI (2019). [Spending Better for Girls' Education: How can financing be targeted to improve gender equality in education?](#)

- **Consider the difference between the effect and cost of a pilot conducted during an acute crisis, and a larger-scale programme conducted in a longer-term, protracted response.**
 - Scaling up a programme may lead to changes in both its effect and its cost. Scaling up may lead to lower effect (e.g., more teachers trained but at a lower quality due to the facilitator: teacher ratio and limited scope for large-scale teacher coaching and supervision after training). However, scaling up an approach may lead to a lower cost per beneficiary.

Action 5

During cost tracking, further expertise may be needed (e.g., government partners from education and finance ministries or an external economics consultant or other expert) to support a CEA of gender-responsive EiE interventions.

- **Contact local/regional academics and development partners to let them know of your interest and intent to conduct CEA from the onset.**
 - Using local knowledge will improve the design strategy of the analysis, and decrease the burden of data analysis on first responders.
 - Academics and development partners may have specialized resources (human, technical, and/or financial) or the ability to form partnerships to support the CEA. This could increase the reach of your work while decreasing the overall effort required to implement the analysis.
- **Engage with officials from the ministries of education and finance to discuss the path for scaling up the programme.**
 - If you intend to scale up the programme, it is important to assess how the necessary programme ingredients may change.
 - Designing a pathway to scalability requires an understanding of the available spaces and processes within the ministry of education. The programme cost per participant could be meaningfully reduced if it can make use of existing processes. For example, if printed materials are being distributed as part of the programme, including these materials in the government procurement process will likely decrease the per-unit cost.
- **Compare to known alternatives.**
 - Comparing the assessed cost to other known intervention alternatives focusing on gender-responsive EiE interventions provides a landscape of the relative CEA of this programme.
 - Academics and development actors responsible for developing the CEA of known alternatives may be able to assist your analysis, given their interest and knowledge of the subject matter.



Further reading

- RC, World Bank Group, SEIF (2019). [Capturing Cost Data](#).

From the Abdul Lateef Jamal-Poverty Action Lab (no date), the following resources support cost effective analyses (CEA):

- [J-PAL Costing Guidelines](#): This document provides an outline of how to approach the collection of cost information, what costs to include and exclude, and how detailed the cost data should be.
- [J-PAL Costing Template](#): This template helps users generate an estimate of total programme costs. It provides a comprehensive list of the many different cost categories or ingredients that may be included in a programme. Then, within each category, the template prompts users to input the various details about cost data (unit cost, number of units, currency, year, etc.).
- [Basic J-PAL Costing Template](#): It is not always possible to gather detailed cost data. If data is unavailable, this template helps users generate a rough estimate of total programme cost by breaking costs out into the main, general categories or ingredients.
- [Comparative Cost-Effectiveness Analysis to Inform Policy in Developing Countries](#): There are many decisions to make when conducting CEAs, including what discount rate and exchange rate to use. J-PAL's CEA document explains the choices made by J-PAL with illustrations of how different choices would impact the relative cost-effectiveness of student attendance programmes.
- World Bank (2015) [Purchasing Power Parities and Real Expenditures of World Economics: A Comprehensive Report of the 2011 International Comparison Program](#). Washington, DC: World Bank.