

Abstract

Gender-responsive budgeting determines budget content based on inclusive policy processes that require wide stakeholder participation. The Ethiopia Social Accountability Program (ESAP) provided an opportunity to introduce a community-based gender-responsive budgeting tool in almost a quarter of Ethiopia's woredas (districts) across five public services: education, health, water, agriculture, and rural roads. The program guided over 110 local organizations to help communities assess the standards and budgets of basic services they received, prioritize necessary improvement, engage in dialogue with service providers and local government, and realize the agreed reforms. Initially, gender-responsive budgeting was among ESAP's least-used accountability instruments, because it lacked practical guidelines. In response, a team of consultants and local organizations collaborated to revise the tool and make it applicable for use at the grassroots level. Action research shows that the resulting tool was used to great effect in over a dozen locations, where tangible improvements were noted in women and girls' access to services. The adapted "mainstreaming tool" saw greater take-up and continues to influence woreda budget processes.

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Gender-Responsive Budgeting in Ethiopia's Country-wide Social Accountability Program

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Working Paper #311

June 2018

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INTRODUCTION

This article provides a unique insight into the adaptation and use of a gender-responsive budgeting tool in Ethiopia, a nation in east Africa with a population of approximately 100 million people. For administrative purposes, the country is divided into about 1,000 woredas, similar to districts, which are subdivided into kebeles, or clusters of villages. The gender-responsive budgeting tool was applied to influence kebele- and woreda-level service delivery budgets. The interventions that are described in this paper were part of phase 2 of the Ethiopia Social Accountability Program (ESAP2), which ran from 2012 to 2015ⁱ. ESAP2 provided grants to competitively selected Ethiopian civil society organizations (CSOs) that supported certain kebeles in over 200 woredas with facilitated social accountability (SA) processes. The CSO projects aimed to improve interactions between citizens and basic public service providers and achieve improvements in basic public service delivery.

ESAP2 used five SA tools: community monitoring with scorecards, citizen report card survey, participatory planning and budgeting, public expenditure tracking survey (PETS)ⁱⁱ, and gender-responsive budgeting (GRB). The CSOs were responsible for the selection of the SA tools. Initially, very few CSOs chose to work with the GRB tool, and those that did faced implementation difficulties. This was because the GRB tool provided limited guidance compared to the other tools which included step-by-step implementation guidelines (ESAP2 2012). In addition, the uptake of the GRB tool was low because gender expertise was not well developed among the CSOs. In response to poor uptake and weak implementation of the GRB tool, an Ethiopian gender expert was recruited to work intermittently with ESAP2’s Capacity Development and Training (CD&T) team as a consultant. In close collaboration with members of this team, the gender consultant engaged with local organizations, communities, and government gender experts to make the GRB tool work at kebele and woreda levels. ESAP2 was strongly focused on grassroots assessment of service delivery and addressing related problems at kebele and woreda levels. There are very few precedents for the use of the GRB tool at the grassroots level, so the initial GRB guidance was borrowed from Australian and South African cases, which focused on high-level policy makers (ESAP2 2012). In order to adapt it to Ethiopia, the ESAP2 team designed and implemented an action-research process. This process was documented in the form of case studies of the CSOs’ work, highlighting the resulting tool’s effect on gender equality in service delivery.

The objective of this article is to contribute to learning regarding the use of GRB at the community level, by documenting the adaptation, use, and effectiveness of the GRB tool in kebeles and woredas of Ethiopia. We provide a six-step GRB process that can be adapted and implemented in a variety of grassroots contexts. Our study reveals that use of this GRB tool resulted in significant service improvements for women and girls where it was applied.

The following literature review will outline the state of gender equality in Ethiopia, both in terms of legislation and a synopsis of indicators which reveal that significant gender inequality continues to persist. The literature review also contains an analysis of previous scholarship on

the use of GRB, which reveals that most documented interventions have been targeted at national or sub-national policies and budgets designed to improve gender equality. A short description of our methodology is followed by three in-depth cases. The first case describes the action research efforts made by the CD&T team of the ESAP2 program to make the GRB tool more suitable to addressing gender inequalities in service delivery. This led to the adaptation of the GRB tool, which is detailed in the second case, and to the development of six instances of successful implementation. The third case provides an example of the successful implementation of the GRB tool by one of the CSOs within the ESAP2 program. This is followed by an analysis and the conclusion.

LITERATURE

Gender Equality in Ethiopia

Ethiopia has signed several international conventions that advance gender equality or protect women from violence in all forms and has enacted a series of related national laws (JICA 2006). The Gender Country Profile for Ethiopia by the Japan International Cooperation Agency (JICA 2006) notes that the constitution recognizes the importance of gender equality and has devoted a separate provision to the rights of women, which specifically seeks to address widely prevalent gender bias in attitudes and behaviors. The JICA report explains that the 1993 National Ethiopian Women's Policy mapped out the problems of Ethiopian women and identified the patriarchal system as the root cause of women's political, economic, and social discrimination. This system is reinforced by traditional practices that undermine women's human rights. JICA (2006) further shows that the women's policy has found expression in institutional machineries in all government structures, from federal to regional and right down to grassroots level.

Despite the presence of a significant legal framework to promote gender equality, statistics show that, in practice, Ethiopian women still have a lot of catching up to do. Women occupy a low status in society and their developmental outcomes are still well below those of men. The 2016 Demographic and Health Survey (DHS) noted that the literacy rate for men is higher than for women at all ages except for the age group of 10-14 (Ethiopia Central Statistical Agency and ICF International 2016). The 2016 DHS further revealed that between 27% and 29% of ever married women reported having suffered physical or sexual violence perpetrated by a spouse. The 2011 DHS stated that the average age at marriage was 16.5 years for women, and over 41% of women aged 20-24 reported that they were married by the age of 18 (Ethiopia Central Statistical Agency and ICF International 2012). As a result of early marriage, Ethiopia has one of the highest adolescent fertility rates in sub-Saharan Africa – 72.4 births for every 1,000 young women aged 15-19 (UNFPA 2011). Maternal mortality is on the decline from 871 to 412 per 100,000 live births between 2000 and 2016 (DHS 2016). The 2013 Ethiopian Time Use Survey (Ethiopia Central Statistical Agency 2014) was the first-ever such survey undertaken in the country. It found that in both urban and rural areas, women have tremendous domestic workloads. In 80% of urban households and 78% of rural households, women were solely in charge of collecting water. Collecting firewood also fell solely to women in 70% of urban and 81% of rural households. While domestic work fell heavily on women in both urban and rural contexts, more urban men (20%) shared domestic responsibilities than rural men (10%) (Ethiopia Central Statistical Agency 2014, 31).

These details suggest that while some gains have been made in terms of improving the lives of women and girls in Ethiopia, much remains to be done. Devoting resources to ensure that women have equal access to basic services and equal opportunities in life is important in this regard. Gender analysis can demonstrate how service delivery that is seemingly “gender neutral” does in fact perpetuate gender bias (Budlender and Hewitt 2002, 44-54). GRB can help to ensure that budgets are allocated to address gender inequalities and narrow the gap.

Literature on Gender-Responsive Budgeting

Following Sharp (2003), the authors of this paper define GRB as a means of integrating a gender perspective into all steps of the budget process—planning, drafting, implementing, and evaluating—so as to ensure that budget policies take into consideration the gender issues in society and neither directly nor indirectly discriminate against either women or men. Governments, policy makers, researchers, and community groups all have an interest in GRB as a strategy for promoting gender equality, because it is through budgets that policies and programs are taken beyond paper promises and put into practice (Ichii 2010, 2). Much of the scholarship on GRB implementation worldwide, and especially in low income countries, is based on the common assumption that women and men tend to live their lives in gender-defined ways. As a result, the demand for basic public services provided by governments for their citizens can be different for women and men, because one gender may need a certain service (e.g. access to drinking water near the home) more than the other and vice versa. If governments take note of these gender differences, they could arguably adjust their budgets in such a way that women and men’s differentiated needs for a range of government services are met equitably. GRB tools can help governments at all levels to carry out analyses to gauge if their budgets—national, local, sector specific, etc. —are gender equitable, and GRB tools can assist in rebalancing budgetary gender inequalities.

A wide range of papers have provided examples and analyses of how GRB has been applied to national budgets, sector budgets, specific policies, or district-level expenditure plans. Despite the fact that GRB interventions have been implemented for over 20 years, the literature on GRB’s effectiveness remains fragmented. Combaz (2013) provides a brief summary of available GRB papers and questions, such as “What is the evidence on the impact of gender-responsive budgeting on gender outcomes and on resource distribution within government bodies, in developing countries?” The paper concludes, “According to the literature and experts consulted for this rapid review, the impact of gender-responsive budgeting has been mixed... There is some evidence of positive impact, and some evidence of limited or no impact. Notably, there is no evidence of negative impact” (2013, 4). The paper emphasizes the limited evidence from GRB documentation and highlights in particular that “only a fraction of the recent literature on gender-responsive budgeting addresses impact” (2013, 2). Combaz (2013) notes that the same references are cited over and over again in particular papers and practice guidance by Budlender and colleagues (Budlender et al. 2002; Budlender and Hewitt 2002), and a UNIFEM synthesis on strategies and experiences from the same year. It is striking that to this day (five years after Combaz’s article was published), few recent studies have gained prominence.

Not only are the same papers cited over and over, many of the prominent GRB papers return to the same case studies. Many papers provide summaries of programs in the global south and highlight what was successful about each intervention, but offer little systemic analysis (e.g.

Budlender et al. 2002; Budlender and Hewitt 2002; Elson and Sharp 2010; Marks Rubin and Bartle 2005; UNIFEM 2008; Villagomez 2004). Summary papers are often short on detail and are presented not as comparative studies, but merely as a series of case studies that emphasize a diversity of GRB interventions. Elson and Sharp (2010), for example, briefly highlight cases from Tanzania, Uganda, India, Brazil, Ecuador, Indonesia, Bangladesh, Australia, South Africa, the United Kingdom, and Mexico. By and large, these interventions are described in a few lines and tend to focus on initiatives whereby NGOs, activists, and academics carried out important budget analysis work and advocacy to influence national-level budgets in favor of women and girls.

A similar trend can be seen in the literature on SA interventions more broadlyⁱⁱⁱ. Until several years ago, papers highlighting the promise of SA interventions often cited the same few interventions (Gaventa and Barrett 2010; Malena and Forster 2004; McGee and Gaventa 2010; Ringold et al. 2011). This has now evolved, and a great number of recent SA texts are analytical and focus on just one, or several, carefully selected intervention(s) (Fox 2014; Fox and Acheron 2016; Ho et al. 2015; McGee and Kroeschell 2013). While the older papers primarily explained SA as a range of new methods that could bring in service users (i.e. patients, students and parents, or users of rural roads) to evaluate the services they receive and to hold service providers accountable, the more recent papers provide deeper analyses regarding the circumstances under which SA interventions can work. Issues such as incentives and power dynamics between the service users and the service providers play a role, as may local politics and corruption—which can affect the extent to which service providers have sufficient budget or decision making powers to improve the service they provide. The evolution of the SA literature provides a model for what GRB scholarship might become—a thorough exploration of the use of this methodology at all levels of service provision, with particular attention to gender and power dynamics. The use of GRB at the grassroots level deserves greater consideration from both implementers and researchers, as do grassroots actors and their role in taking gender-responsive policies forward.

As single-case focused GRB papers are examined, other peculiarities of the GRB literature emerge. Many of the specific case studies that have been presented in GRB-focused articles examine budgeting interventions at the national or subnational level or have a sector focus. This means that many of the case studies involve accounts of engagement with parliamentarians, ministerial staff, or regional or district level officials. There are few accounts of GRB being used to examine decentralized budgets or cases where ordinary citizens were at the center of a debate about district-level spending. Combaz (2013) provides the most definitive overview of examples to date, and even in their paper, such examples are few and far between.

There are, however, two examples that each make a valuable contribution to GRB scholarship. Costa, Sawyer, and Sharp (2013) examined the extent that the presence of women in parliament has contributed to progress towards gender equality. The authors argue that “the passage of a parliamentary resolution on gender responsive budgeting in Timor-Leste was an act of substantive representation” (2013, 333); they further point out that it was the development of a cross-party parliamentary women’s caucus which was crucial to signing the use of GRB into law. Muchabaiwa’s chapter on the Zimbabwe Women’s Resource Centre and Network and its ongoing implementation of a gender-responsive budget process (GRBP) describes how the center started using the GRBP in 2001 as a follow-up to a study (ZWRCN 2002) on “the extent

to which economic policies and national budgets were responsive to the needs and expectations of women” (2010, 113). The 2002 study revealed painful gender-related disparities in national resource allocation, distribution, and use: “The slow progress in achieving women’s social, economic, and political rights was largely the result of how national resources are allocated” (Muchabaiwa 2010, 113). The author recounts that the GRBP intervention focused primarily on the concerns of women in rural areas: “among the poorest and most marginalized of Zimbabweans – to help them articulate their concerns to policy makers” (Muchabaiwa, 114). The GRBP intervention was focused on the national budget and primarily took the shape of budget research, analysis, and “translation of its consequences” as a way to advocate for a more gender-equitable national budget.

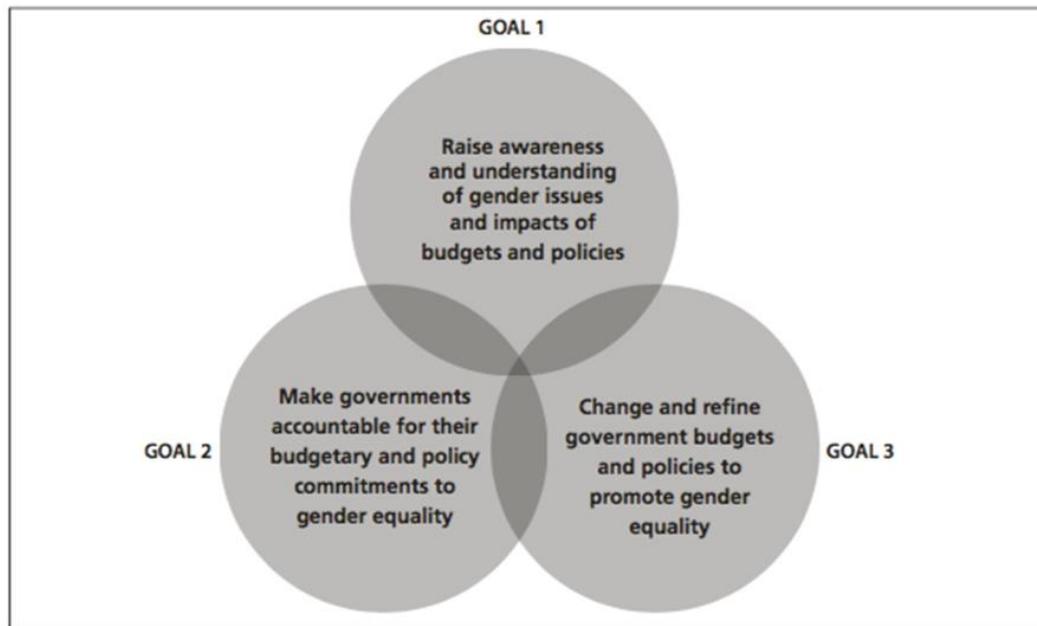
The literature on GRB remains dominated by strong examples of national level interventions but hesitates when it comes to demonstrating that there is also a role for GRB at the grassroots level. Many authors are further concerned that the early expectations of GRB were too high and that it is difficult to attribute successes in social policies to gender advocacy. Budlender questions if the gender-responsive budget initiatives have achieved in practice what the initial expectations and hype suggested. They conclude that it would be more helpful to promote GRB as “a tool that can be used at many different stages in the policy making process, by many different players in many different ways to advance many different causes in addition to the broad cause of gender equality” (2005, 30). The authors of the 2006 UNFPA/UNIFEM “GRB and Women’s Reproductive Rights Resource Pack” similarly hesitate to make great claims, suggesting that “over-ambitious claims about GRB are likely to result in disappointment” (2006, 14).

Given that the literature on GRB is dominated by examples of implementation at the national level, it is perhaps no surprise that the few available implementation guidelines are equally devoid of a grassroots focus. Sharp’s conceptual framework (Ichii 2010, 3), presented in figure 1, provides a broad overview of the steps that are involved in implementing a GRB intervention. Sharp’s three-step framework includes three goals: (1) to raise awareness among stakeholders of gender issues and impacts embedded in budgets and policies, (2) to make governments accountable for translating their gender equality commitments into budgetary commitments, and (3) to change budgets and policies to promote gender equality (Sharp 2003, 9).

However, Sharp’s framework lacks the detail that is required to provide practitioners with the answers to “how” these three goals can be achieved. Our paper offers a uniquely detailed study of how GRB can be operationalized at a decentralized community level. The paper demonstrates how the ESAP2 team adapted the GRB methodology to suit the Ethiopian context. This resulted in the implementation of a GRB tool that commenced with gender analysis at the grassroots level, where community members were involved in comparing the impact of budgetary decisions on women to that of men. This step aligns with Goal 1 activities according to Sharp’s framework. The gender analysis was conducted together with public service providers and local governments and made use of locally available gender expertise (both government and NGO staff); these interventions can be classified as Goal 2 activities or a combination of Goal 1 and Goal 2. The Ethiopian GRB intervention brought citizens and service providers together to discuss local budgets and set priorities for spending on public services, for which the local government is accountable. The process enabled citizens to directly influence decentralized budgets (with outcomes which are congruent with Goal 3), leading to a prioritization of spending on public service improvements that promoted gender equality.

In conclusion, a review of the literature shows that there is a lack of examples of grassroots focused GRB interventions, which seems to suggest that GRB is less suited to engage ordinary citizens in order for them to influence local-level budgets. Conversely, we argue that GRB is a useful tool for grassroots-level organizing. This paper aims to contribute to the learning regarding the use of GRB at the lowest tier of government.

Figure 1: Gender-Responsive Budgeting Conceptual Framework



Compiled by the authors using Sharp (2003), in Ichii (2010, 4)

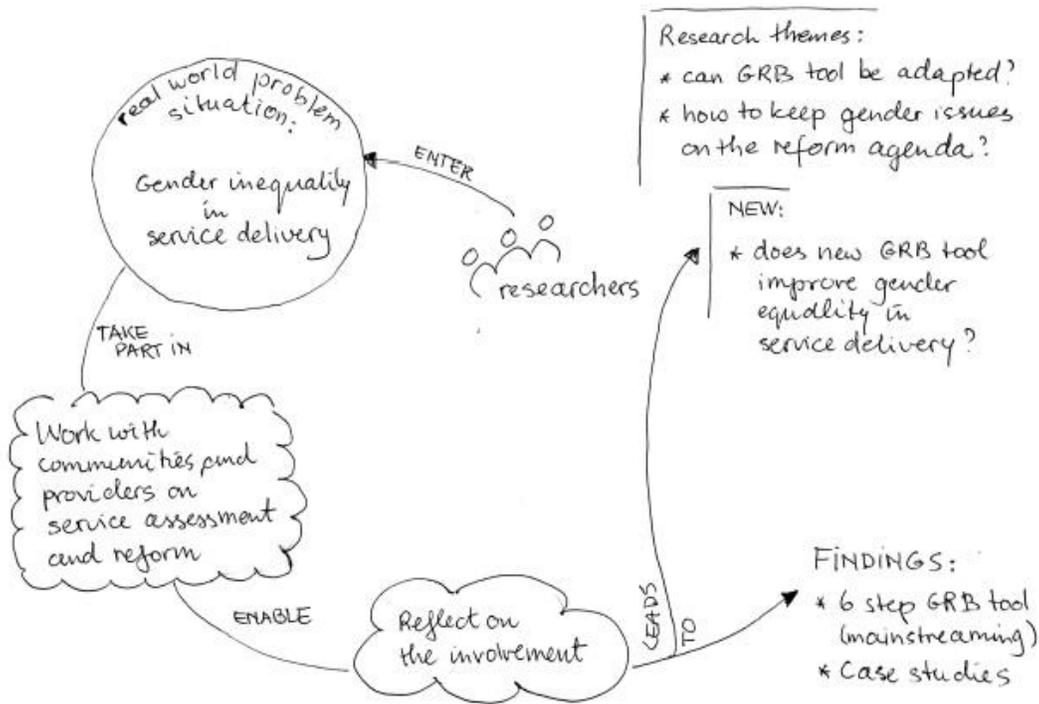
METHODOLOGY

The authors of this paper used action research to adapt a GRB tool for use at the grassroots level in Ethiopia and to study its effects. Action research can be defined in different ways and is practiced in a wide variety of forms. Greenwood and Levin characterize action research as “a set of self-consciously collaborative and democratic strategies for generating knowledge and designing action in which trained experts in social and other forms of research and local stakeholders work together” (2007, 1). Despite varying practices, what links them is how they go about generating knowledge that serves social change. According to Brydon-Miller, Greenwood, and Maguire, action research recognizes that theory can and should be generated through practice, where it can serve to achieve positive social change (2003, 11).

This desire to achieve social change, in this case gender equality in service delivery, was a driving force for the authors. The SA practice promoted by ESAP2 stressed the importance of gender equality in service delivery. Some gender issues were identified using other tools, but monitoring showed that such issues did not end up in the reform agendas agreed upon between citizens and service providers. Even the CSOs that had selected the GRB tool were initially unable to make a difference in gender equality. With the GRB action research, the authors set out to improve this situation. This was done through an action research process designed to test if

the GRB tool could be adapted to identify gender issues and keep these on the service reform agenda, so that SA processes could address gender inequality in service delivery. Following Checkland and Holwell (1997, 13-17), the authors began by addressing a real world problem, after which they worked with local actors to enable action, reflection, and analysis (see figure 2).

Figure 2: Cycle of Action Research



© Lucia Nass, after Checkland and Holwell (1997, 15).

As noted earlier, ESAP2’s CD&T team worked closely with an Ethiopian gender specialist^{iv}, who was contracted to bring gender expertise and knowledge of the national gender machinery to bear on the process of GRB tool redesign. The gender specialist worked closely with the ESAP2’s CD&T team. She collaborated with six CSOs in the program and the communities in their intervention areas in order to develop a strategy for the implementation of the GRB tool that was suitable for the Ethiopian context. The international SA expert of ESAP2^v, who is also leader of the CD&T team, facilitated the action research process—in particular the reflection on action—and helped to formulate the ESAP2 six-step GRB implementation guide. This guide was used by the CSOs, whose emerging practice was studied by the gender specialist using a case study approach. To ensure rigor in the case study approach and final analysis of the results, the team engaged an international researcher^{vi}, who was working on her PhD in the area of SA. She served as a research assistant, led the writing of a practice paper^{vii}, and contributed to this article. The gender specialist and the research assistant worked part-time with the CD&T team over a period of two years.

In sum, the CD&T team’s “framework of ideas” was that GRB expertise could inform a grassroots SA practice aimed at achieving gender equality in service delivery. The methods used

were a desk review on localized GRB experience in Ethiopia and elsewhere; field work with CSOs, local governments, and community groups; and case studies of emerging practice.

Once a working GRB system had been identified, this was presented as a step-by-step guide with the help of ESAP2 technical staff and shared with all of the other CSOs. The essence of this new GRB tool is presented in box 1.

Box 1: ESAP2 GRB Implementation Steps

Step 1: Gender and budget expertise, plus sector-specific focal person(s), also referred to as “resource mapping” – identify experts and invite them to take part in the social accountability process. In practice, this usually involves the Woreda Women, Children and Youth Affairs Office; the Financial Transparency and Accountability focal person; and woreda experts from the agricultural, water and sanitation, health, education, or rural roads offices.

Step 2: Timing with the budget cycle – plan the social accountability process in such a way that citizens can influence budget decisions and budget execution.

Step 3: Gender equity in service delivery: training and awareness – provide GRB training to experts identified in step 1, and work with these and frontline service providers to explain gender policies along with sector service standards to citizens.

Step 4: Gender analysis – involve women/girls and men/boys in social accountability tool application—make gender analysis part of the service assessment. The human resources with gender expertise (identified in step 1) can lead this step.

Step 5: Interface meetings/budget forums – keep gender issues on the agenda in interface meetings and budget forums. The CSO and Social Accountability Committee have to ensure that the issues prioritized by women and other vulnerable groups are given the priority they deserve in the Joint Action Plan.

Step 6: Monitoring service improvements for women and for men – check that service improvements are indeed benefitting women and men as agreed during the interface meeting/budget forums by using gender disaggregated beneficiary assessment.

A new question then emerged: does the GRB tool actually improve gender equality in service delivery? The emerging practice and its effect were studied, analyzed, and finally brought together in this paper. Our results led us to conclude that the GRB tool enables mainstreaming of gender equality principles and practices in SA processes. CSOs that worked with the tool were able to support communities to articulate their priorities in budget hearings with district-level government, which led to improvements for women and girls in the delivery of education, health, water and sanitation, and agriculture services. The first of the three cases presented here provides an in-depth account of the action research activities that led to the modification of the GRB tool and to extending the GRB mainstreaming practice among other CSOs. The second case study provides the details of the adapted GRB tool, and the third case offers an example of the results achieved with the implementation of the new GRB tool.

Cases

Case 1 – Designing a Suitable GRB Implementation Framework and Guidelines

The ESAP2 was a unique intervention. As SA programs go, it may have been one of the largest ever implemented on the African continent. The program was funded by multiple aid donors^{viii} and administered in collaboration with the World Bank and the Government of Ethiopia. ESAP2 was part of the Citizens' Engagement component of the Promoting Basic Services Program, a multi-donor multi-sector support fund (Khan et al. 2014), which was implemented by the Government of Ethiopia at regional, woreda, and kebele levels. ESAP2 was implemented by a management agency^{ix}, which also conducted the research described in this paper.

ESAP2's management agency contracted 49 CSOs, which sub-contracted more than 60 other CSOs, for the implementation of SA interventions. ESAP2 interventions were implemented in 223 woredas throughout Ethiopia's regional states and city administrations, which means almost one in four woredas in Ethiopia were targeted by the program. The program targeted the health, education, water and sanitation, rural roads, and agricultural extension services. The CSOs were provided with a choice of five tools they could use to conduct a grassroots assessment of service performance compared to service standards and/or to assess or influence budget allocations at the woreda level. The first two tools were the community scorecard and citizen report card, both used to assess the standards of public service provision. The community scorecard was by far the most popular of all the tools, as it was judged to be the easiest to implement, empowered community organizations to share experiences of different sections of the society with service delivery (wealthier, more vulnerable, old, young, male, female, able-bodied, disabled, etc.), and also provided the opportunity to jointly and openly come to agreement on a service delivery reform agenda. There were two tools to influence the budget process: participatory planning and budgeting and GRB. The final tool, the public expenditure tracking survey (PETS), was implemented by just a few CSOs which had sufficient technical experience and political acumen. Implementing PETS requires a deep understanding of the budget process of the sector or sub-sector that is being studied, along with the capacity, contacts, and level of perceived seniority to be able to request, obtain, and analyze data of a particular planned budget, its actual expenditure, and the disbursement trail from Ministry of Finance to service-providing institution or beneficiary. At the inception of the ESAP2 program, all CSOs were provided with basic training on the use of all of the tools. While CSOs had to choose the tools they planned to use at the community level early on, there was some in-built flexibility that allowed the CSOs to change their preferences, depending on the emerging local context. In total, six CSOs opted to use the GRB tool initially.

As noted, the CSOs that chose to use the GRB tool got off to a late start with its implementation. Many of the CSO staff struggled to understand the guidance provided for the tool^x. The technical guidance package, as is often the case, was compiled externally and prepared in advance of the ESAP2 intervention. The guidelines for the other tools supported the practitioners, as they contained user-friendly information and step-by-step guidelines like the kind available through open knowledge platforms online^{xi}. The GRB guidance was written in a completely different tone, reflecting the nature of GRB literature to date. As discussed in the literature review, many known GRB projects focused on level policy dialogue processes implemented by CSOs who have significant knowledge of national budget procedures. ESAP's GRB guidance, for example, contained a recommendation that CSOs should use either the Australian "Three-way

Categorization of Expenditure-approach” (Sharp 1995) or the South African “Five-step GRB framework” but explained little about how that could be done at the grassroots level. Based on her observations and conversations with CSO representatives, ESAP2’s gender expert realized that the GRB guidance required a certain level of gender expertise, which was not readily available. One of the CSOs reported back, “Skills for identification of gender issues are not developed among community representatives and service providers” (personal communication, February 2016). The CD&T team encouraged the gender expert to familiarize herself with the more common accountability methods the ESAP2 CSOs were using and visit all six CSOs that had made an attempt to implement GRB. Together with each CSO, the gender expert assessed what gender and budget expertise was available locally (in government offices at the district level, in-house within the CSO’s staff, and in the community) and discussed what approaches might work best to identify gender inequalities in service delivery.

The SA expert then brought the six CSOs together with the gender expert for a reflection session, where they concluded that it would be more suitable to integrate GRB principles with the other ESAP2 tools, instead of using GRB as a standalone tool. The SA expert explained,

When we worked out practical steps for GRB, it started to look very much like participatory budgeting with a gender mainstreaming component. At the same time we observed that the budget-focus and the gender mainstreaming component of the GRB tool are both relevant for all ESAP2 tools. We gradually came to the conclusion that it might be possible to provide practical guidance to integrate the principles of gender-responsive budgeting in all social accountability tools. To our knowledge such GRB integration practice was not available yet^{xii}, so we proceeded to develop it. (personal communication, February 2016)

Box 1 provides an overview of the six-step guidance that became the adapted GRB tool. Each of the six steps will be unpacked in more detail in the second case.

Once the new GRB tool was available, it became critical to study the new practice and discover if gender inequality was actually being addressed. The CD&T team organized training for the six CSOs involved in the action research, and the gender expert continued providing practical support where needed and documented the emerging practice in case study form. Meanwhile, all other ESAP2-associated CSOs were also introduced to the new GRB tool. During a learning event, concepts of gender, gender mainstreaming, budget, and budget cycle were unpacked and discussed to underline the importance of integrating gender and budget principles in the SA process. The key steps of the updated GRB tool were presented, and the CSOs practiced how to conduct gender analysis by examining a case study using the new GRB tool. They then developed an action plan on how to integrate the GRB tool with the other SA tools they were using. After the GRB training for all of the CSOs, four additional organizations decided to use GRB within their project implementation.

The follow-up activities proposed by the CSOs showed a rich understanding of the new GRB guidance (ESAP2 2014). One of the CSOs commented, “We have already completed a social accountability process and are at the monitoring stage, but we will do it all over again to involve more women in the service improvement monitoring, and to involve more women in water management” (ESAP2 2014, 19).

When the SA projects reached the stage of monitoring service improvements, all 10 CSOs that were now using the GRB tool were once again brought together to discuss the emerging results of the GRB tool in terms of service improvements for men and women, and to rethink this last step using a gender disaggregated beneficiary assessment. This is when the research assistant joined the team and worked with the gender expert on the case studies. This article constitutes the final reflection on the GRB experience and records how the six-step guidelines were co-created by the implementing CSOs, the gender expert, and the ESAP2 management agency.

Case 2 – ESAP2’s Adapted GRB Tool

This case describes each of the six steps in the modified GRB tool in detail, showing the various ways in which the tool was contextualized.

Step 1: Identify Gender and Budget Expertise, Plus Sector Specific Focal Person

In Ethiopia, the Office of Women, Children, and Youth Affairs^{xiii} has the mandate to facilitate and coordinate gender-related work in the country. Throughout the implementation of the GRB action research, it was concluded that at the national level the willingness to embrace GRB was certainly there, but the required knowledge and capacity was not always available at the local level. At the woreda level, it was found that the available gender expertise was very mixed. In a certain region, the sector gender focal persons had a lot of knowledge about GRB and how to conduct gender analysis. In other regions, this was not the case. Nevertheless, staff of the Woreda Women, Children, and Youth Affairs (WWCYA) Office were often eager to receive training and were well placed to exert influence over budget allocations. At a practical level, willing WWCYA members were sometimes asked to support CSO staff during community-based gender training and gender analysis (steps 3 and 4). WWCYA office holders are cabinet members (part of the executive management of the woreda) and therefore able to assist the sectors on their budget plans and to ensure that gender issues are mainstreamed within them. They can also actively inform budget approval by the woreda council. A gender audit conducted by ESAP2 in 2013 revealed that all five basic service sectors actually had gender policies in place^{xiv}, but these were not always known by service providers locally. Stakeholders were encouraged to identify relevant sector gender focal persons and to learn about these policies. This provided further information and impetus to strive for gender equality (see more in step 3).

Step 2: Timing and Budget Cycle

As part of the GRB training, the stakeholders are made aware of the planning and budget cycle of the woreda and are encouraged to bear this in mind in case the service improvements identified through the GRB have financial implications. A GRB intervention can only successfully influence the budget plan and execution if budget suggestions (or suggested amendments to the budget) are submitted at the right time within the annual budget cycle^{xv}.

Step 3: Gender Equity in Service Delivery: Training and Awareness

Gender Policy Analysis with Service Providers

This step encourages the CSOs to conduct a gender-aware analysis of policies that are relevant to the sectors they work in (e.g. national health or education policies), in collaboration with the relevant local government staff. At times, broad-based national development policies are also considered. These analyses provide evidence for government staff that gender equality is mandated by law through the policies that guide their work. Conducting gender policy analyses

often resulted in greater buy-in from government staff, as participating woreda sector staff became aware of the standards that are set for gender equality in service delivery. They also became aware that those standards are often unmet, due to social norms and resulting “roles of men and women.” Service providers were also given gender training; in some cases, these were led by their colleagues from the WWCYA office, in others, CSO staff provided the training.

Gender Training at the Community Level

All CSOs found that the communities they targeted lacked gender awareness. A lot of time was therefore spent designing the right level of training for members of the communities. To demonstrate what gender differences are and how they affect all sections of society, the ESAP2 gender expert adapted well-known gender analysis tools based on the Harvard and Moser frameworks (Warren 2007). During these exercises, citizens of small villages or towns were asked to consider questions about who has and who most needs access to community resources (grazing land, water points, firewood) and basic services. Community members were then asked, “Who makes the decisions about these resources and services?” In most cases communities found that traditional norms dictate that women often need greater access to community resources, on behalf of their families, but that it is usually men who make decisions about them, sometimes without consulting women. Topics included gender roles and why men and women have these roles (e.g. who helps mother with chores if a family has only sons). These village or community-level training sessions prepared communities for a gender analysis in relation to the public service that was targeted by the intervention (i.e. talk about access to health, education, or agricultural extension services came next).

Step 4: Gender Analysis and Focus Group Discussions

The fourth step employs the focus group method used with the community scorecard tool in which each group (usually divided into male and female groups of youth, working age, elderly, people with disabilities, people living with HIV/AIDS, and minorities – if any) is invited to reflect on their experience receiving or using one of the five basic public services (health, education, water, agricultural extension, rural roads). They were asked specifically to consider the gender dimension of service delivery. One CSO developed a basic checklist, encouraging the focus group discussants to consider:

- The division of labor between women and men in relation to service provision;
- The diverse needs of women and men in relation to service provision;
- The gendered division of access to, and control over, service resources and benefits;
- How accessing services affects men and women, boys and girls differently; and
- Opportunities and constraints in the social and economic environment.

At the end of the focus group discussions, each of the groups was asked to assess the services they received against the standards set by the government of Ethiopia, based on information provided by the CSOs. After the assessment of services is completed, issues are identified, and each group of discussants prioritizes their service improvement needs. To conclude, all outcomes are amalgamated, taking care that the priorities of men do not take precedence over those of women.

It has to be noted that steps 1-4 take place at the kebele level, at service facilities. Priorities at this level are split into two categories—solutions that require funds and solutions that do not^{xvi}.

The latter are usually resolved quickly, once service providers and service users have decided upon them, while the solutions that need funds are presented at the woreda level interface meeting or budget hearing (step 5).

Independently from the service users, service providers and woreda and kebele sector officials were also invited to review the standards set for their sector at the national level and asked to provide an evaluation as to where service improvements may be needed (again, using a gendered approach).

Step 5: Interface Meeting/Budget Hearings

Step 5 is the same for all of ESAP2's tools. Once service users and service providers analyze the service shortcomings and decide on community priorities, all stakeholders (including the woreda finance office and sector representatives) are brought together during an interface meeting at which they agree on a reform agenda or Joint Action Plan. From a GRB perspective it is important that the priorities of women are given equal attention to those of men. If a CSO manages to link in with the budget cycle, it is possible that an interface or budget hearing produces real improvement commitments in terms of immediate budget allocations for items on the Joint Action Plan^{xvii}. In several cases, such a plan led to a multi-annual upgrading plan for the target sector.

Step 6: Monitoring Joint Action Plans

The final step in the SA cycle is monitoring the implementation of the Joint Action Plan. CSOs that implement GRB are encouraged to conduct a "gender disaggregated beneficiary assessment," which means that groups of women, men, and female and male youth are separately asked to assess the service improvements. This can reveal a difference in the views of women and men.

During the final GRB reflection session for all of the 10 CSOs that had started using the tool, similar monitoring was encouraged. CSOs were asked to analyze what priority problems had been solved and who this benefitted most: men, women, certain vulnerable groups, or did it benefit all of the community equally?

Based on criteria such as who participated, whose priorities (male or female) were taken into account, and how much budget was allocated, the final evaluation of the ESAP2 program found strong evidence that 93% of Joint Action Plans formulated by citizens with their local government were gender-responsive (CARE Consulting 2016).

Case 3 – Evidence: GRB Addresses Gender Inequality in Service Delivery

This case demonstrates the success that CSOs had with the implementation of the adapted GRB tool. What was interesting about this action research project was the fact that the CSOs had already completed a full cycle of the SA process before the adjusted GRB guidelines were made available. After learning about the revised GRB tool, the CSOs returned to the kebele, conducted gender training and gender analysis, focusing on the same service facilities, and the communities' priorities changed. Box 2 illustrates this for one case, but all six case studies developed during the action research period show that new issues were prioritized. The gender expert explains,

Some of issues identified [after gender training] were different from those previously identified in focus group discussions conducted using the community scorecard process. While there were also similarities, through the gender analysis, it became clear that the gendered division of labor - water and firewood collection- prevented girls from gaining equal access to education. (personal communication, February 2016)

Box 2: Priorities in Debre Markos after GRB Tool Implementation

▪ Education

- It emerged that gender-based violence was experienced by girls in various schools. In T/Haimanot School, parents and students called for the protection of girls from rural areas, and the police subsequently received training to prevent and handle sexual harassment. In Abema School, there were local drink houses near the school premises, which were seen as a source of girls' harassment. They were relocated.
- In Edie Tibeb, T/Haimanot, and Dil Betegel schools, separate and/or more toilets for girls and boys were prioritized, and two of the schools listed the need for a sanitary changing room for girls in their menstrual period. Some of these constructions were carried over to next year's budget.
- Support for poor families to keep their girls from dropping out of school and special tutorial classes for girls were seen as essential in all targeted schools.

▪ Health

- Hidase Health Centre had an inconvenient entrance for the ambulance that transports women in labor. The three targeted health centers did not have a rest and waiting area for women in labor, and two centers (Hidase and Wuleta) did not have a comfortable delivery room. Women also requested food supplements for mothers who gave birth at the health centers.
- Reproductive health services for adolescent youths were called for in the Wuleta and Hidase health centers, and in all centers the shortage of birth control supplies was raised as an issue.

At one school in a town called Debre Markos, the gender training highlighted a priority issue that previously remained undiscussed—the sexual harassment of female students. While the community had already identified the need of a school fence to better protect the students from the town's residents who could wander into the school yard at any time, once the gender analysis was completed, further action was taken. With the help of the local authorities, households close to the school which sold alcoholic drinks were moved to locations at the other end of town. The gender analysis highlighted the negative impact the drinking houses caused in terms of the harassment of female students by their customers, and the issue was raised during the interface meeting. One of the CSOs explained,

The problem of the drinks vendors only transpired during the gender analysis exercise, during the normal problem identification the issue was not highlighted. When the community started looking at the harassment of female students outside their classrooms from a gender perspective, they realized that this issue should be a priority and had to be tackled. The identification of this problem led to a change in the Joint Action Plan, after it had been finalized. The whole community was in agreement about it, and the town

council found a way to respond to their request. (personal communication, Amhara Development Association, February 2016)

ANALYSIS

The three cases presented within this paper show that it is possible to modify a gender-responsive budgeting process in order to make it suitable for addressing gender inequalities in service delivery at grassroots levels. This is a unique approach that has not been commonly used within gender budgeting spheres. The fact that there is little or no evidence of programs such as these is remarkable, given that participatory budgeting has been around since the 1970s (Abel-Smith 1971). International development practitioners have engaged with grassroots communities for decades in order to produce participatory local budgets, so the fact that gender implications of local budgets seem to have been neglected thus far is surprising. The Financial and Fiscal Commission of South Africa stated its enquiry into gender budgeting in the local government sector well: “[Do] budgets perpetuate gender disparities by not considering that men and women have different roles and responsibilities in society?” (2012, 302). The study concluded yes, and that a gender-responsive impact analysis was not possible without meaningful data on the situation of men and women, which is usually not available to the relevant municipal officials, who plan and draw up budgets without seeing that their work may affect women and men differently (2012, 316-17).

Our research confirmed that budgets often do perpetuate gender disparities, especially at grassroots levels. In Ethiopia, where the promotion of gender equality is enshrined in the law, the ESAP2 program encountered secondary schools with no separate toilets for boys and girls and agricultural extension services that focused solely on crops and livestock grown by men or husbands and wives together. Ethiopia’s basic public services are funded through the government system^{xviii} and may on paper appear gender neutral, but in practice, they are not.

Our research confirms the validity of Sharp’s (2007) analytical framework for GRB, especially when it comes to the interconnectedness of goals 1, 2, and 3. The ESAP2 case suggests that context-specific gender training based on simple and relevant questions regarding roles and responsibilities within the community, the household, and service facilities can ensure that rural communities and frontline service providers begin to understand what gender and gender equality mean and recognize the basic patterns of gender discrimination in everyday life and in public services in small Ethiopian towns or remote communities. The work carried out by the CSOs that implemented GRB showed that men were often as enthusiastic about providing better services for women as women themselves were, professing to have never realized that “normal” budgets can disadvantage women.

The adapted GRB process worked particularly well because it was designed in and for the Ethiopian context using an action research approach. The intervention opted for strong engagement with local authorities (when possible gender officers at woreda level) and the strategic leveraging of existing gender policies—which contributed to the success of the GRB’s goals 2 and 3. CSOs encountered a significant desire among public service providers to adhere to existing government policies. By demonstrating that GRB can be used to better implement the Government of Ethiopia’s gender policies for basic public services, ESAP2 managed to harness a positive resolve to reduce gender inequality, a goal clearly enshrined in government policies. As

highlighted in this paper, gender inequality remains a serious concern in Ethiopia, which is another reason why great gains were possible and also why we advocate strongly for the continued use of the adapted GRB tool in SA processes. In the ESAP2 Bridging Phase (2016-2018)^{xix}, 16 out of 22 contracts embraced the GRB mainstreaming tool in their SA projects.

CONCLUSION

GRB programs have contributed to the allocation of greater budget shares for issues that affect women more than men. Tangible GRB results have been described in terms of increased financial support to female parliamentary candidates (Budlender 2005), child support grants (Karman 1996, 10-11), the promotion of women and girls' education (Budlender and Hewitt 2002, 65-83), and domestic violence services (Budlender and Hewitt., 158-160). These examples are based on high-level decision makers' engagement in budget processes. Engagement at the national or sub-national level requires technical knowledge, high levels of understanding of how budgets work and how policy processes work. It is important work, but it remains the preserve of the few educated, activists, and (some women) parliamentarians. Our action research has demonstrated that engaging with budgets at the grassroots level is possible and has brought significant improvements to the everyday life of those who engage with their local budget processes. Combining GRB principles and practices with the SA process brought abstract gender equality policies to life and provided men and women, service providers, and policy makers practical tools to address gender inequalities in public schools, health centers, water utilities, agriculture services, and rural roads.

The GRB tool presented here was developed for the Ethiopian context. The authors of this paper believe that it is important to share the six steps needed to implement GRB at the lowest tier of government in order to demonstrate how to achieve Sharp's three goals. The step-by-step guidelines that we have provided here may be adapted to a variety of grassroots contexts using careful reflection and collaboration among local communities, experts, and CSOs. Future practice and research should explore the implementation of GRB processes in diverse locales. Our action research approach shows that it was possible to develop a locally embedded SA practice that aimed for, and in many places achieved, greater gender equality in decentralized basic services.

ACKNOWLEDGEMENTS

We are grateful for the commitment of the following organizations to further the GRB practice in Ethiopia. We thank the Gender Affairs Directorate of the Ministry of Finance and Economic Cooperation (MoFEC) for their guidance and encouragement. The CSO partners of ESAP2 were critical actors in the action research process. We thank the following organizations in particular: Amhara Development Association, Addis Development Vision, Network of Ethiopian Women Associations, Non-State Actors Coalition, Rift Valley Children and Women Development Organisation and its contracting partners, and Relief Society of Tigray. The authors finally thank the ESAP2 management agency for giving the space that enables longer term action learning processes like the one described in this paper, which is becoming a rarity in the world of development. Arguments (and mistakes) are strictly our own.

NOTES

- ⁱ A smaller pilot project, ESAP1, predated this phase. A “phase 2 to phase 3 bridging program” is ongoing, and ESAP3 is due to start in the second half of 2018.
- ⁱⁱ The PETS guidance was developed during ESAP2 program implementation.
- ⁱⁱⁱ Some scholars argue that GRB is a type of SA methodology – it is certainly within the same category of interventions and often used simultaneously with other SA methods.
- ^{iv} Tadelech Debele, co-author of this paper.
- ^v Lucia Nass, co-author of this paper.
- ^{vi} Dr. Pieterella Pieterse, co-author of this paper.
- ^{vii} The practice paper was written for the ESAP2 National Conference in March 2016 and can be downloaded at <http://esap2.org.et/wp-content/uploads/2016/04/GRB-paper-final.pdf>.
- ^{viii} The donors were the European Union, the World Bank, United Kingdom Department for International Development, Irish Aid, and the Kreditanstalt für Wiederaufbau (Reconstruction Credit Institute, a German government-owned development bank). Not all donors continued to fund the program throughout its entire 2012-2016 implementation period.
- ^{ix} The management agency was Vereniging van Nederlandse Gemeenten International (VNG International; the international wing of the Association of Municipalities in the Netherlands), which won an open tender to implement ESAP2, together with Gesellschaft für Organisation, Planung und Ausbildung (GOPA) and Ethiopian partner YEM Consultant Institute PLC.
- ^x The original GRB tool can be downloaded here: <http://esap2.org.et/wp-content/uploads/2012/11/SA%20Chapter%209.pdf>.
- ^{xi} The entire package of ESAP2 social accountability tools support is available online at <http://esap2.org.et/2602-2/>.
- ^{xii} As part of her terms of reference, the gender expert was tasked to review national and international gender-responsive budgeting practice at the local level. The Ministry of Economic Development worked with the national gender-responsive budgeting guidelines for mainstreaming gender in the program’s budget process – which did not have guidelines for community consultation. During the action research process, the gender expert regularly consulted with the Gender Affairs Directorate of the ministry, so that it would endorse the use of the adapted GRB tool.
- ^{xiii} This ministry was later renamed and is now known as the Ministry of Women and Children Affairs.
- ^{xiv} The annex of the gender audit report provides details on these policies. The report can be downloaded here: http://esap2.org.et/wp-content/uploads/2014/03/Gender-Audit-Report-2013_final_08-03-2014.pdf.
- ^{xv} The ESAP2 accountability interventions managed to forge strong linkages with kebele and woreda budget officials, which led to many joint action plans receiving funding from the woreda block grant (an annual discretionary spending fund, which is used for maintenance and capital expenditure of the public service sector at woreda level).
- ^{xvi} A GRB example that needed no funds was to change the timing at which water points (managed by a water fee collector) were staffed. In several places girls were unable to go to school because the water points were only open during class. Once girls’ equal rights to education were discussed and agreed upon by communities, opening hours were changed, and boys and girls were able to collect water before or after school.
- ^{xvii} The ESAP2 National Conference Report (2016) sums up the hardware and additional staff that were constructed or recruited after inclusion in Joint Action Plans: 153 classrooms, 269 teachers,

48 health facility rooms, 94 medical staff, 104 water points, 63 agricultural extension workers, 23 veterinarians, 34 bridges, and 143 kilometers of road.

^{xviii} The Government of Ethiopia receives significant support for the implementation of basic public services through the multi-donor funded Enhancing Shared Prosperity through Equitable Services program.

^{xix} The ESAP Bridging Phase (2016-18) was designed to deepen social accountability in the ESAP2 woredas, until the next phase of the program can start.

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ISSN 1947-4768 (print), 1947-4776 (online)

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